COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY UTILITIES COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC RATES AND APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS	**)**	**CASE NO. 2025-00113**

In the Matter of:

ELECTRONIC APPLICATION OF LOUISVILLE GAS AND ELECTRIC COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC AND GAS RATES, AND APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS	**)**	**CASE NO. 2025-00114**

DIRECT TESTIMONY OF TIMOTHY S. LYONS PARTNER AT SCOTTMADDEN, INC ON BEHALF OF KENTUCKY UTILITIES COMPANY AND LOUISVILLE GAS AND ELECTRIC COMPANY

Filed: May 30, 2025

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I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Timothy S. Lyons. My business address is 1 Speen Street, Suite 150, Framingham, Massachusetts 01701.

Q. By whom are you employed and in what capacity?

A. I am a Partner with ScottMadden, Inc. ("ScottMadden").

Q. What is your work experience?

A. I have more than 30 years of experience in the energy industry. I started my career in 1985 at Boston Gas Company, eventually becoming Director of Rates and Revenue Analysis. In 1993, I moved to Providence Gas Company, eventually becoming Vice President of Marketing and Regulatory Affairs. Starting in 2001, I held several management consulting positions in the energy industry, first at KEMA and then at Quantec, LLC. In 2005, I became Vice President of Sales and Marketing at Vermont Gas Systems, Inc. before joining Sussex Economic Advisors, LLC ("Sussex") in 2013. Sussex was acquired by ScottMadden in 2016.

Q. On whose behalf are you testifying in these proceedings?

A. I am testifying on behalf of Kentucky Utilities Company ("KU"), which provides electric service to customers throughout Kentucky, and Louisville Gas and Electric Company ("LG&E") (collectively, the "Companies"), which provides both electric and natural gas sales and delivery services in Louisville-Jefferson County and surrounding counties in Kentucky).

Q. What is your educational background?

A. I hold a bachelor's degree from St. Anselm College, a master's degree in economics from The Pennsylvania State University, and a master's degree in business administration from Babson College.

Q. Have you previously testified before the Kentucky Public Service Commission (the "Commission")?

A. Yes. I previously testified before the Commission in Case No. 2022-00432.[1] In addition, I have sponsored testimony before more than 30 U.S. and Canadian regulatory agencies. My testimony experience and educational background are summarized in Exhibit TSL-1.

Q. What is the purpose of your Direct Testimony?

A. The purpose of my Direct Testimony is to sponsor the Companies proposed base rates and certain miscellaneous charges. The Companies propose three sets of base rates:

1. Proposed electric base rates for KU
2. Proposed electric base rates for LG&E
3. Proposed gas base rates for LG&E

Each set of proposed base rates is supported by a class cost of service study ("COSS"), proposed class revenue targets, proposed rate design, and customer bill impacts.

My testimony includes: (a) description of the current rate classes for each utility, (b) description of the COSS, and (c) description of the proposed revenue targets, rate

[1] Case No. 2022-00432, *Electronic Application of Bluegrass Water Utility Operating Company, LLC for an Adjustment of Sewage Rates*

design, and customer bill impacts. As explained below, the proposed revenue targets for each rate class were based on the results of the COSS.

Q. Are you sponsoring exhibits supporting your testimony?

A. Yes. I am sponsoring the exhibits in the List of Exhibits (above). The exhibits were prepared by me or under my direction.

In addition, I am co-sponsoring Schedule M for KU and LG&E (electric and gas) with Company Witness Andrea M. Fackler.

Q. Are you responsible for certain information required by Commission Regulations 807 KAR 5:001, Section 16(7) and 16(8)?

A. Yes. I am responsible for the following schedules:

- Cost of Service Studies Section 16(7)(v) Tab 52 23
- Revenue Summary Section 16(8)(m) Tab 66

II. SUMMARY

Q. Please summarize your Direct Testimony.

A. The results of the Companies' COSS studies show differences in class rates of return ("ROR") at current base rates as compared to the system or overall ROR, as shown in Exhibit TSL-2 for KU, Exhibit TSL-5 for LG&E (electric), and TSL-8 for LG&E (gas).

The exhibits show certain rate classes yield RORs below the system ROR, indicating their current revenues recover less than their cost of service, while other rate classes yield RORs above the system ROR, indicating their current revenues recover more

than their cost of service. Rate classes recover their cost of service when class RORs are the same as the system ROR.

The Companies' COSS studies were prepared generally consistent with the methodologies used in the Companies' last base rate case filings in Case Nos. 2020-00349 for KU and 2020-00350 for LG&E. The COSS studies allocate each Company's overall cost of service to each rate class in a manner that reflects their underlying cost of service.

The results of the COSS studies support moving class RORs closer to the system ROR. However, the proposed movement to cost of service rates was moderated to address rate continuity and customer bill considerations, as discussed later in my testimony.

The proposed base rates reflect three important rate design principles: (a) rates should recover the Companies overall cost of providing service; (b) rates should be equitable, minimizing inter-class and intra-class subsidies to the extent possible; and (c) rate changes should be tempered by rate continuity and customer bill considerations.

Current electric rates consist of base rates plus various adjustment clause and/or rider charges. The base rates include daily or monthly basic service charges, kilowatt-hour ("kWh") usage or energy charges, and kilowatt ("kW") and kilovolt-amperes ("kVA") demand charges.[2]

For rate classes that lack a demand charge (including the residential Rate RS rate class), the proposed electric base rates reflect basic service charges that were informed by customer-related costs for each rate class and energy charges that recover class revenues not recovered through basic service charges.

[2] The Companies' tariffs are available on their website at: Rates and tariffs | LG&E and KU.

For rate classes that include demand charges, the proposed electric base rates reflect basic service charges that were informed by customer-related costs for each rate class, energy charges that were informed by energy-related costs for each rate class, and kW and kVA demand charges that recover class revenues not recovered through basic service charges.

Current gas rates consist of base rates plus various adjustment clause and/or rider charges. The base rates include monthly basic service charges, hundred cubic feet ("CCF") and thousand cubic feet ("MCF") usage charges and demand charges.

Proposed gas base rates reflect basic service charges that were informed by the customer-related costs for each rate class and increases in CCF and MCF distribution charges that recover class revenues not recovered in the basic service charges.

The proposed KU base rates will increase monthly electric bills for a residential customer using 1,085 kWh per month by $18.14, or 13.54 percent.

The proposed LG&E electric base rates will increase monthly electric bills for a residential customer using 866 kWh per month by $11.04, or 10.12 percent.

The proposed LG&E gas base rates will increase monthly gas bills for a residential customer using 5.2 MCF per month by $11.12, or 14.87 percent.

Q. How is the remainder of your testimony organized?

A. The remainder of my testimony is organized as follows:

- Section III describes development of KU and LG&E's proposed electric base rates, including current electric rate schedules, COSS studies, proposed class revenue targets, proposed electric base rates, and customer bill impacts.

- Section IV describes development of LG&E's proposed gas base rates, including current gas rate schedules, COSS study, proposed class revenue targets, proposed gas base rates, and customer bill impacts.
- Section V is the conclusion.

III. KU AND LG&E'S PROPOSED ELECTRIC BASE RATES

Q. Please describe KU's customer characteristics.

A. KU provides electric service to more than 700,000 residential, commercial and industrial ("C&I"), and lighting customers, as shown in Figure 1 (below).

Figure 1: Proforma KU Customers and Sales[3]

Kentucky Utilities Rate Classes	Number of Customers	% of Customers	Sales kWh	% of Sales	kWh Usage per Customer
Residential Service	459,427	65.16%	5,982,064,904	33.83%	13,021
General Service	173,074	24.55%	1,720,511,817	9.73%	9,941
All Electric School	3,845	0.55%	118,215,851	0.67%	30,743
Power Service - Secondary	20,034	2.84%	1,463,295,875	8.28%	73,042
Power Service - Primary	990	0.14%	83,257,490	0.47%	84,067
Time of Day - Secondary	20,227	2.87%	1,840,323,959	10.41%	90,983
Time of Day - Primary	6,644	0.94%	3,962,655,520	22.41%	596,439
Retail Transmission Service	525	0.07%	1,861,580,355	10.53%	3,545,867
Fluctuating Load Service	50	0.01%	530,756,000	3.00%	10,615,120
Lighting Service	20,040	2.84%	110,939,891	0.63%	5,536
Lighting Energy Service	18	0.00%	4,807,014	0.03%	267,056
Traffic Energy Service	128	0.02%	2,021,262	0.01%	15,819
Outdoor Sports Lighting	30	0.00%	333,125	0.00%	11,104
Electric Vehicle Charging	28	0.00%	210,069	0.00%	7,502
Total	705,061	100.00%	17,680,973,132	100.00%	
Residential	459,427	65.16%	5,982,064,904	33.83%	13,021
C&I	225,418	31.97%	11,580,806,937	65.50%	51,375
Lighting	20,216	2.87%	118,101,292	0.67%	5,842

The Figure shows residential customers represent 65.16 percent of KU's customers and 33.83 percent of kWh sales. By comparison, C&I customers represent 31.97 percent of

[3] The number of customers and kWh usage are pro forma for the period January 1 through December 31, 2026.

KU's customers and 65.50 percent of kWh sales. Lighting customers represent less than 3.00 percent of KU's customers and 1.00 percent of kWh sales.

The Figure also shows there are wide variations in annual use per customer among the rate classes. For example, residential customers use on average 13,021 kWh per year, while C&I customers use on average 51,375 kWh per year.

Q. Please describe LG&E's (electric) customer characteristics.

A. LG&E provides electric service to more than 450,000 residential, C&I, and lighting customers, as shown in Figure 2 (below).

Figure 2: Proforma LG&E (Electric) Customers and Sales[4]

Louisville Gas and Electric Company Rate Classes	Number of Customers	% of Customers	Sales kWh	% of Sales	kWh Usage per Customer
Residential	395,863	86.40%	4,114,178,753	36.98%	10,393
General Service	48,375	10.56%	1,176,898,716	10.58%	24,329
Power Service - Secondary	2,575	0.56%	1,254,468,995	11.28%	487,110
Power Service - Primary	60	0.01%	58,837,158	0.53%	986,789
Time of Day - Secondary	584	0.13%	1,347,211,660	12.11%	2,308,437
Time of Day - Primary	136	0.03%	1,961,477,530	17.63%	14,466,620
Retail Transmission Service	13	0.00%	1,052,483,619	9.46%	80,960,278
Special Contract	2	0.00%	64,468,000	0.58%	32,234,000
Lighting Service	10,350	2.26%	87,385,037	0.79%	8,443
Lighting Energy Service	25	0.01%	4,692,245	0.04%	189,373
Traffic Energy Service	167	0.04%	3,174,111	0.03%	19,045
Outdoor Sports Lighting Service	1	0.00%	49,529	0.00%	49,529
Electric Vehicle Charging	16	0.00%	264,025	0.00%	16,502
Total	**458,166**	**100.00%**	**11,125,589,377**	**100.00%**	**24,283**
Residential	395,863	86.40%	4,114,178,753	36.98%	10,393
C&I	51,760	11.30%	6,916,109,702	62.16%	133,618
Lighting	10,543	2.30%	95,300,922	0.86%	9,040

The Figure shows residential customers represent 86.40 percent of LG&E's electric customers and 36.98 percent of kWh sales. By comparison, C&I customers represent 11.30

[4] The number of customers and kWh usage are pro forma for the period January 1 through December 31, 2026.

percent of LG&E's electric customers and 62.16 percent of kWh sales. Lighting customers represent less than 3.00 percent of LG&E's electric customers and 1.00 percent of kWh sales.

The Figure also shows there are wide variations in annual use per customer among the rate classes. For example, residential customers use on average 10,393 kWh per year, while C&I customers use on average 133,618 kWh per year.

Q. What rate schedules are used to serve KU and LG&E's electric customers?

A. KU and LG&E provide electric service to residential customers under one of the following rate schedules summarized in Figure 3 (below).

Figure 3: Residential Electric Rate Schedules

Rate	Description
RS	Standard residential electric rate schedule. Rate structure consists of Basic Service Charge and Energy Charge, the latter of which is broken down into Variable Energy Charge to reflect variable costs and Infrastructure Energy Charge to reflect fixed costs.
RS-TOD	Optional residential time-of-day rate schedules: RTOD-Energy and RTOD-Demand. RTOD-Energy has time differentiated energy charges that are significantly lower for off-peak usage. RTOD-Demand has time differentiated demand charges and single energy charge.

KU and LG&E provide electric service to C&I customers under one of the following rate schedules summarized in Figure 4 (below).

Figure 4: C&I Electric Rate Schedules

Rate	Description
GS	Standard C&I electric rate schedule for customers served at secondary voltages whose 12-month average demands do not exceed 50 kW. Rate structure consists of Basic Service Charge and Energy Charge, the latter of

Rate	Description
	which is broken down into Variable Energy Charge to reflect variable costs and Infrastructure Energy Charge to reflect fixed costs.
GS-TOD	Optional C&I time-of-day rate schedules: GTOD-Energy and GTOD-Demand. GTOD-Energy has time differentiated energy charge that are significantly lower for off-peak usage. GTOD-Demand has time differentiated demand charges and a single energy charge.
AES	Rate schedule for school buildings (KU only). AES is closed to new customers as of July 1, 2011. Rate structure consists of Basic Service Charge and Energy Charge, the latter of which is broken down into Variable Energy Charge to reflect variable costs and Infrastructure Energy Charge to reflect fixed costs.
PS	Large C&I customers served at secondary and primary voltages with 12-month average demands between 50 kW and 250 kW. The Company proposes in these cases to bill demand charges on the basis of kVA rather than kW. In addition, the Companies propose in these cases to modify its demand charges to reflect base, intermediate, and peak periods.
TODS/ TODP	Large C&I customers served at secondary (S) and primary (P) voltages with average demands between 250 kW and 5,000 kW. Rate structure consists of Basic Service Charge, Energy Charge, and a Maximum Load Charge (kVA) comprising Peak Demand, Intermediate Demand, and Base Demand Charges.
RTS	Large C&I customers served at transmission voltages with average demands greater than 250 kVA. Rate structure consists of Basic Service Charge, Energy Charge, and a Maximum Load Charge (kVA) comprising Peak Demand, Intermediate Demand, and Base Demand Charges.
FLS	Large C&I customers served at primary or transmission voltage whose demands are 20,000 kW or greater. Rate structure consists of Basic Service Charge, Energy Charge, and a Maximum Load Charge (kVA) comprising Peak Demand, Intermediate Demand, and Base Demand Charges.
CSR	C&I customers who have agreed to curtail a portion of their load when called upon in exchange for a discount to their demand charges.

KU and LG&E provide electric service to lighting customers under one of the following rate schedules in Figure 5 (below).

Figure 5: Lighting Rate Schedules

Rate	Description
OSL	Lighting customers with outdoor sports fields who operate during off-peak hours. Rate structure consists of Basic Service Charge, Energy Charge, and Base and Peak Demand Charges.

Rate	Description
LS/RLS	Lighting customers are served under Lighting Service (LS) and Restricted Lighting Service (RLS). Rate structure consists of lighting fixtures and energy. For lights fed from underground service, the cost of a non-wood pole is included in the rate. For lights fed from overhead service, the cost of the pole is not included in the rate. If wood pole must be installed, then customer pays a separate fee.
LE	Lighting customers (such as municipalities, county governments, divisions or agencies of the state or Federal governments) with service to public street and highway lighting systems, where the municipality or other agency owns and maintains all street lighting equipment and other facilities.
TE	Lighting customers (such as municipalities, county governments, divisions or agencies of the state or Federal governments) with service on a 24-hour all-day every-day basis, where the agency owns and maintains all equipment on its side of the point of delivery. Service limited to devices including, but not limited to, signals, cameras, or other traffic lights, electronic communication devices, emergency sirens, and gunshot triangulation devices.

KU and LG&E provide other electric service to customers under one of the following rate schedules in Figure 6 (below).

Figure 6: Other Electric Rate Schedules

Rate	Description
Solar	Solar Share and Business Solar under which customers can purchase electric energy from solar panels jointly installed and maintained by the Companies. Rate structure consists of a monthly fee and credits for the energy produced by the facilities.
EV	Electric vehicle customers for charging service.
RC	Available to customer requesting the reservation of capacity on the Company's facilities which are shared by other customers when the Company is willing to reserve such capacity.

A. KU and LG&E's Electric COSS

Q. What is the purpose of a COSS?

A. The purpose of a COSS is to allocate a utility's overall cost of service to each rate class in a manner that reflects its underlying cost of service. This is accomplished by identifying the relationship between the service requirements for each rate class and their respective cost drivers. The approach is well established in industry literature.[5]

Q. What approach was used to develop the COSS in these rate case filings?

A. The approach to develop the COSS in these rate case filings was based on three steps. First, costs were functionalized or assigned into functional categories. Next, functionalized costs were classified into one of three cost drivers, based on whether the costs are related to: (1) serving peak demands, (2) serving energy demands, or (3) meeting customer service requirements. Finally, classified costs were allocated to each rate class based on methods that best reflect how the costs were incurred.

The three steps were performed using two types of assignments: direct assignment and indirect assignment. Direct assignments utilized financial and plant records to assign plant investments and expenses to specific functions, classifications, and rate classes. Indirect assignments utilized composite allocators based on direct and indirect assignments developed during the functionalization, classification, and allocation process.

The functionalization, classification, and allocation of costs for electric service is included in Exhibit TSL-3 for KU and Exhibit TSL-6 for LG&E (electric).

[5] See *Principles of Public Utility Rates* by James C. Bonbright.

Q. What is functionalization?

A. Functionalization is the process of assigning rate base and expense items into operational components, such as production, transmission, substation, distribution, transformers, and customer service. The functionalization of costs is primarily based on accounting data arranged by the Federal Energy Regulatory Commission's ("FERC") Uniform System of Accounts ("USOA").

Q. What is classification?

A. Classification is the process of assigning rate base and expense items into categories that reflect cost-causation. There are three principle causes or drivers of costs related to the electric system:

- Customer-related – costs that vary with the number of customers, such as costs associated with connecting customers to the electric distribution system and providing metering, billing, and customer services;
- Demand-related – costs that vary with maximum customer demands at the time of the system peak, at the time of the rate class peak, or at the time of the individual customer peak; and
- Energy-related – costs that vary with production, transmission, and/or delivery of energy, such as fuel and purchased power expenses.

Q. What is allocation?

A. Allocation is the process of assigning rate base and expense items to each rate class based on allocators that best reflect how the costs were incurred. In other words, cost allocation should follow how costs were incurred.

Q. What types of allocators were used to develop the COSS?

A. Three types of allocators were used to develop the COSS:

Class determinants – class characteristics, such as number of customers, kW peak demands, kWh sales, and revenues by rate class;

Special studies – detailed analysis of specific plant or expense items, such as meters; and

Indirect – composite allocators, which are based on how other costs were allocated.

Q. What data was used to prepare the COSS in these filings?

A. The COSS in these filings was based on pro forma revenues, expenses, and rate base from January 1, 2026, through December 31, 2026. The COSS includes rate base items, including intangible plant, production, transmission, distribution, and general plant-in-service, as well as (a) additions to plant-in-service, including materials and supplies, prepayments, cash working capital, and other regulatory assets, and (b) reductions to plant-in-service, including accumulated deferred income taxes ("ADIT"), customer deposits, customer advances for construction, and other regulatory liabilities. The COSS also includes operations and maintenance ("O&M") expense items, including transmission, distribution, customer service, customer account, sales, administrative and general expenses, income taxes, and taxes other than income taxes, such as payroll and property taxes.

Q. What costs were functionalized in the COSS?

A. As discussed earlier, functionalization is an important first step in development of the COSS study. The functionalization process in this study generally followed the USOA.

However, distribution plant was further functionalized into primary and secondary distribution facilities to ensure the cost of service at these functional levels was separately identified and applied.

The overall cost of service was functionalized into one of the following categories:

- Production – plant investment and expenses associated with generation facilities. These include production plant, accumulated depreciation, depreciation expense, and production expenses.
- Transmission – plant investment and expenses associated with high voltage transmission facilities. These include transmission plant, accumulated depreciation, depreciation expense, and related O&M expenses.
- Substations – plant investment and expenses associated with substations. These include substation plant, accumulated depreciation, depreciation expense, and related O&M expenses.
- Primary Distribution – plant investment and expenses associated with primary voltage distribution facilities. These include primary distribution plant, accumulated depreciation, depreciation expense, and related O&M expenses.
- Secondary Distribution – plant investment and expenses associated with secondary voltage distribution facilities. These include secondary distribution plant, accumulated depreciation, depreciation expense, and related O&M expenses.
- Transformers – plant investment and expenses associated with transformers. These include transformer plant, accumulated depreciation, depreciation expense, and related O&M expenses.

- Customer Service – expenses associated with providing customer service. These costs are largely related to customer service, customer accounts, and sales expenses.

The remaining rate base and expense items were assigned to one of the seven functional categories based on composite functionalization of the plant accounts. For example, general plant and labor-related administrative and general ("A&G") expenses were assigned to the seven functional categories based on the composite functionalization of labor-related expenses.

The functionalization of costs for electric service is included in Exhibit TSL-3 for KU and Exhibit TSL-6 for LG&E (electric).

Q. What approach was used to functionalize distribution plant into primary and secondary voltage?

A. Functionalization of distribution plant into primary and secondary voltage was based on distribution plant facilities.

Q. What process was used to classify costs in the COSS?

A. Functionalized costs (as described above) were classified into one of the following three categories:

- Customer-related – costs related to providing customer access to the electric system as well as providing on-going customer service, such as billing services.
- Demand-related – costs related to meeting customer peak demand requirements.
- Energy-related – costs related to meeting customer energy requirements.

In some cases, costs were classified into only one category. The cost of billing services, for example, was classified as customer. In other cases, costs were classified into more than one category. Distribution plant, for example, was classified as both customer and demand.

Q. What approach was used to classify distribution plant?

A. Classification of distribution plant reflects two primary cost drivers. The first cost driver is the number of customers, i.e., distribution facilities are designed to provide customer access to the electric system. The second cost driver is peak demands, i.e., distribution facilities are designed to meet customer peak demands throughout the year.

Distribution plant accounts 364 through 368 were classified as customer and demand. The approach is recognized by the National Association of Regulatory Commissioners ("NARUC"). NARUC states:

> Distribution plant accounts 364 through 370 involve demand and customer costs. The customer component of distribution facilities is that portion of costs which varies with the number of customers. Thus, the number of poles, conductors, transformers, services and meters are directly related to the number of customers on the utility's system…each primary plant account can be separately classified into demand and customer components.[6]

Q. What approach was used to classify accounts 364 through 368?

[6] NARUC Electric Utility Cost Allocation Manual, p. 90.

A. Distribution plant accounts 364 through 368 were classified as customer and demand based on the zero-intercept method. The zero-intercept method was based on the installed costs for each plant account, adjusted to current dollars utilizing the Handy-Whitman Index of Public Utility Construction Costs ("Handy-Whitman").

The zero-intercept method represents the cost of connecting customers to the electric system with a hypothetical "zero size" facility. The method includes regression analysis to examine the relationship between the facility sizes and their average costs. The intercept of the regression equation represents the average cost of a hypothetical zero size facility. The "zero size" facility costs are classified as customer-related, while distribution plant in excess reflects the cost of serving customer peak demands and is classified as demand-related. The approach is described in the NARUC manual as follows:

> The minimum-intercept method seeks to identify that portion of plant related to a hypothetical no-load or zero-intercept situation….The technique is related to installed cost to current carrying capacity or demand rating, creating a curve for various sizes of the equipment involved, using regression techniques, and extend the curve to a no-load intercept. The cost related to the zero-intercept is the customer component.[7]

Q. What were the results of the zero-intercept method?

A. The results of the zero-intercept method show for KU the customer portion of accounts 364 and 365 (poles and overhead lines) is 51.30 percent, account 366 and 367 (underground conduit and lines) is 71.20 percent, and account 368 (line transformers) is 49.30 percent.

[7] Id. at p. 92.

The demand portion is 48.70 percent for accounts 364 and 365, 28.80 percent for accounts 366 and 367, and 50.70 percent for account 368.

The results of the zero-intercept method show for LG&E (electric) the customer portion of accounts 364 and 365 (poles and overhead lines) is 41.50 percent, account 366 and 367 (underground conduit and lines) is 46.60 percent, and account 368 (line transformers) is 53.10 percent. The demand portion is 58.50 percent for accounts 364 and 365, 53.40 percent for accounts 366 and 367, and 46.90 percent for account 368.

Q. What approach was used to classify other rate base items?

A. Other rate base items were similarly classified based on their underlying cost drivers. Substation plant, for example, was classified as demand since the costs vary based on peak demands. Meter and service plant were classified as customer since their costs vary based on the number of customers.

Rate base items not directly associated with one of the classification categories, such as intangible plant, were classified using a composite classifier based on the classification of total plant.

Q. What approach was used to classify O&M expenses?

A. O&M expenses were classified consistent with their respective plant items. For example, Maintenance of line transformers (Account 595) was classified based on the classification of Line Transformers (Account 368).

O&M expense items not directly associated with one of the classification categories, such as non-labor related A&G expenses, were classified through a composite classifier based on related costs.

Q. What process was used to allocate costs?

A. Classified costs (as described above) were allocated to each rate class based on how costs are incurred to serve that class. In other words, for each component of cost, an allocator was developed that best reflects how costs are incurred.

Q. What types of allocators were used to develop the COSS?

A. The COSS utilized three types of allocators:

- Class determinants – class characteristics, such as number of customers, peak demands, kWh sales, and revenues by rate class;
- Special studies – detailed analysis of specific plant or expense items, such as meters and uncollectible expenses; and
- Indirect – composite allocators based on how other costs are allocated.

Q. What method was used to allocate production fixed costs?

A. Production fixed costs were allocated based on the 6-Coincident Peak ("CP") method. For KU, the 6-CP allocator is based on each rate class's share of monthly CP demands during the three summer peak months of July through September and three winter peak months of December through February. The allocator reflects that production fixed costs are incurred to meet customer demand requirements during the three summer and three winter months.

For LG&E, the 6-CP allocator is based on each rate class's share of monthly CP demands during the four summer peak months of June through September and two winter peak months of January and February. The allocator reflects that production fixed costs are incurred to meet customer demand requirements during the four summer and two winter months.

Q. What method was used to allocate energy costs?

A. Energy costs were allocated based on kWh sales, adjusted to reflect losses. The allocator is based on each rate class's share of annual kWh sales, adjusted to reflect losses. The allocator reflects that energy costs are incurred to meet customer energy requirements throughout the year.

Q. What method was used to allocate transmission plant?

A. Transmission plant was allocated based on peak demands. The allocator is based on each rate class's share of system peak demand. The allocator reflects that transmission plant costs are incurred to meet system peak demand requirements.

Q. What method was used to allocate distribution plant?

A. Distribution plant was allocated based on number of customers and peak demand. The allocator is based, respectively, on each rate class's share of customers and each rate class's share of non-coincident peak ("NCP") demands. The allocator reflects that distribution plant costs are incurred to provide customer access to the electric system and meet customer peak demands.

Q. What process was used to develop the special studies allocators?

A. There were two special studies to allocate meter and service investments.

- Meter investments were allocated based on the current cost of meters in each rate class. The allocator reflects an estimated cost of meter and meter installation for each rate class.

- Service investments were allocated based on the current cost of services in each rate class. The allocator reflects an estimated cost of service line and installation for each customer class.

The approach to prepare the special studies was generally consistent with the methodologies in the prior rate case filings.

Q. What process was used to develop the composite allocators?

A. There are several composite allocators developed internally based on the allocation of various plant investments and expenses. These are used to allocate cost items that cannot be readily categorized.

Q. What approach was used to allocate O&M expenses to each rate class?

A. O&M expenses were allocated to each rate class consistent with their respective associated plant accounts. For example, overhead line O&M costs (Account 583) were allocated based on the allocator used for overhead conductors and devices (Account 365).

B. KU and LG&E's Proposed Electric Rate Design

Q. What principles were used to guide development of the proposed class revenue targets and rate design?

A. The proposed class revenue targets and rate design were guided by several principles commonly used throughout the industry, including: (a) rates should recover the overall cost of providing service; (b) rates should be equitable, minimizing inter-class and intra-class

subsidies to the extent possible; and (c) rate changes should be tempered by rate continuity and bill impact considerations.[8]

Because these principles can conflict, the proposed rate design reflects a level of judgment to balance these principles.

Q. How were the principles applied in these proceedings?

A. First, rates were designed to recover the overall cost of service. This was done by developing basic service, demand, and energy charges based on proforma bills, kW/ kVA billing demands, and kWh sales. In addition, rates were designed to be equitable. This was done by setting class revenue targets for each rate class that reflected in aggregate a movement toward the system ROR. As discussed earlier, the results of the COSS show that some rate classes produce RORs that are less than the overall ROR. The proposed rate design reduces that difference by proposing rate increases for those rate classes that are higher than the system average. Another rate design principle is to moderate rate changes to address rate continuity and bill impact considerations. This objective was considered while setting revenue targets and then again while setting rate elements.

Q. **What steps were taken to develop the proposed base rates?**

A. The first step to develop the proposed base rates was to establish the total revenues to be recovered from base rates. The next step was to set revenue targets for each rate class based on the results of the COSS. Rates within each rate class were then designed to recover the revenue targets based on proforma bills, kW/ kVA demand, and kWh usage data.

[8] James C. Bonbright, et al., *Principles of Public Utility Rates* 377-407 (2d ed. 1988).

Q. What is the total revenue requirement used as a starting point?

A. Total revenues to be recovered from each Company are contained in the accounting schedules, which indicate total revenues of $2,094.6 million for KU and $1,323.5 million for LG&E (electric). Total revenues were then reduced by other, non-base rate revenues to yield revenues to be recovered from base rates.

Q. What process was used to set class revenue targets?

A. The class revenue targets were set based on a 10.0 percent movement toward cost-of-service rates for each rate class, as shown in Exhibit TSL-4 for KU and Exhibit TSL-7 for LG&E.

The Exhibits show revenues based on a full movement toward cost-of-service rates for each rate class. Full movement would result in equitable rates since each class ROR would reflect the system ROR; however, the revenue increases needed to achieve cost-of-service rates for certain rate classes would be significant, raising rate continuity and bill impact concerns.

The Exhibits also show a uniform increase in base rates that would help moderate bill impact concerns but raise equity concerns since there would be no movement toward cost-of-service rates for each rate class.

The Companies believe a 10.0 percent movement toward cost-of-service rates strikes an appropriate balance between full movement to cost-of-service rates and rate continuity and bill impact considerations.

The proposed electric base rates are shown in Schedule M-2.3 for KU and LG&E (electric).

Q. What are the proposed base rates for the residential RS rate class?

A. The proposed base rates for the residential RS rate class reflect basic service charges that were informed by customer-related costs for the RS rate class and kWh energy charges that were informed by energy-related costs for the RS rate class. Customer-related costs for the RS rate class include meter costs, service costs, customer service costs, and a portion of the distribution facility costs classified as customer.

The basic service charges for the RS rate class were set based on movement towards customer-related cost of service, balanced with bill continuity considerations. Specifically, the Companies propose 79.00 percent and 64.50 percent movement towards cost-based basic service charges for KU and LG&E residential customers of $24.78 per month (or approximately $0.81 per day) and $24.60 per month (or approximately, $0.81 per day), respectively. The proposed movement is informed by gradualism considerations, such that the basic service charges reflect an increase that is approximately 50.0 percent higher than overall class rate increase. See Exhibit TSL-4 for KU and Exhibit TSL-7 for LG&E (electric).

The kWh energy charges consist of two charges: (1) variable energy charge that is based on costs that vary with kWh usage, such as fuel; and (2) infrastructure energy charge that is based on costs that do not vary with kWh usage, such as depreciation expenses, financing costs, taxes, and O&M expenses related to plant investments.

The proposed RS base rates are shown in Schedule M-2.3 for KU and LG&E (electric).

Q. What are the proposed base rates for the general service GS rate class?

A. The proposed base rates for the general service GS rate class reflect basic service charges that were informed by customer-related costs for the GS rate class and kWh energy charges that were informed by energy-related costs for the GS rate class. Customer-related costs for the GS rate class include meter costs, service costs, customer service costs, and a portion of the distribution facility costs classified as customer.

The kWh energy charges consist of two charges: (1) variable energy charge that is based on costs that vary with kWh usage, such as fuel; and (2) infrastructure energy charge that is based on costs that do not vary with kWh usage, such as depreciation expenses, financing costs, taxes, and O&M expenses related to plant investments.

The proposed GS base rates are shown in Schedule M-2.3 for KU and LG&E (electric).

Q. What are the proposed base rates for the AES rate class?

A. The proposed base rates for the AES rate class reflect basic service charges that were informed by customer-related costs for the AES rate class and kWh energy charges that were informed by energy-related costs for the AES rate class. Customer-related costs for the AES rate class include meter costs, service costs, customer service costs, and a portion of the distribution facility costs classified as customer.

Q. What are the proposed base rates for the PS rate class?

A. The proposed base rates for the PS rate class reflect basic service charges that were informed by customer-related costs for the PS rate class and kWh energy charges that were informed by energy-related costs for the PS rate class. Class revenues not recovered in the

basic service and kWh energy charges were recovered in base, intermediate, and peak kVA demand charges. The Company proposes in these cases to bill demand charges on the basis of kVA rather than kW. In addition, the Companies propose in these cases to modify its demand charges to reflect base, intermediate, and peak periods.

Q. What are the proposed base rates for the TODS and TODP rate classes?

A. The proposed base rates for the TODS and TODP rate classes reflect basic service charges that were informed by customer-related costs for the TODS and TODP rate classes and kWh energy charges that were informed by energy-related costs for the TODS and TODP rate classes. Class revenues not recovered in the basic service and kWh energy charges were recovered in base, intermediate, and peak kVA demand charges.

Q. What are the proposed base rates for the RTS rate class?

A. The proposed base rates for the RTS rate class reflect basic service charges that were informed by customer-related costs for the RTS rate class and kWh energy charges that were informed by energy-related costs for the RTS rate class. Class revenues not recovered in the basic service and kWh energy charges were recovered in base, intermediate, and peak kVA demand charges.

Q. What are the proposed base rates for the FLS rate class?

A. The proposed base rates for the KU FLS rate class reflect basic service charges that were informed by customer-related costs for the KU FLS rate class and kWh energy charges that were informed by energy-related costs for the KU FLS rate class. Class revenues not recovered in the basic service and kWh energy charges were recovered in base, intermediate, and peak kVA demand charges.

There are currently no customers served under LG&E's FLS tariff. LG&E's FLS proposed base rates were increased consistent with the increase in LG&E's RTS class increase.

Q. What are the proposed base rates for the OSL rate class?

A. The proposed basic service charge and energy charge for the OSL rate class are based on the proposed PS rate class basic service charge and energy charge. The OSL rate class overall revenues are proposed to be the same, resulting in a slight reduction in kW demand charges.

Q. What are the proposed base rates for the LS and RLS rate classes?

A. The proposed base rates for the LS rate class were updated to reflect the current cost of service while the proposed base rates for the RLS rate class were updated to reflect a uniform increase in class revenues. See Exhibit TSL-13.

Q. What are the proposed base rates for the LE and TE rate classes?

A. The proposed base rates for the LE and TE rate classes are based on a uniform increase in current charges.

Q. What are the proposed base rates for EVC-L2 and EVC-FAST?

A. The Companies propose to update EVC-L2 charging rates to be $0.25 per kWh and maintain the $0.25 per kWh as the charging rate for EVC-FAST. The charging rate of $0.25 per kWh is consistent with similar EV charging rates of other utilities.[9]

Q. What are the proposed base rates for EVSE and EVSE-R?

A. The Companies propose to update EVSE and EVSE-R charging rates based on the cost of charging facilities, related operations and maintenance costs, and distribution energy costs (calculated based on proposed GS class energy charge applied to typical kWh charger consumption). See the Direct Testimony of Michael E. Hornung.

Q. What are the proposed base rates for Redundant Capacity?

A. The proposed base rates for Redundant Capacity are based on the unit cost of substation, primary distribution, and transformer plant and expenses and billing demand. See Exhibit TSL-11.

Q. Are the Companies proposing any updates to the Solar Share program rates?

A. No.

Q. Are any costs related to the Solar Share and Business Solar programs recovered from other customers?

A. No. Consistent with Companies' last rate cases, adjustments were made to ensure that costs related to the Solar Share Program ("SSP") and Business Solar Program ("BS") were not

[9] See Baltimore Gas and Electric Company (BG&E) and Florida Power & Light (FPL). https://azure-na-assets.contentstack.com/v3/assets/blt71bfe6e8a1c2d265/blteb3065f33c874a49/66311a11b29e9a000a35de2f/Schedule_EVP.pdf; https://www.fpl.com/electric-vehicles/faq.html#:~:text=EVolution%20public%20chargers%3F-,FPL%20EVolution%20public%20fast%20chargers%20are%20billed%20at%20a%20rate,guests%2C%20with%20a%20few%20exceptions.

shifted to other customers. The SSP was approved as a pilot program in Case No. 2016-00274. In that proceeding, the Companies made a commitment that the SSP would not result in increased charges to the Companies' other customers. The Companies will continue to honor that commitment.

Accordingly, the Companies have imputed revenues to bring the class rate of return for SSP and BSP in the Companies' cost of service studies up to the overall rate of return on rate base proposed by the Companies in these proceedings. Specifically, for the SSP and BSP, revenues of $187,063 are imputed for KU and revenues of $137,436 are imputed for LG&E. See Exhibits TSL-4 and TSL-7.

Q. Are the Companies proposing any updates to Schedule Excess Facilities ("EF")?

A. Yes. The Companies have updated the Excess Facilities charges to reflect the Companies' most recent cost of service, including investment carrying costs, depreciation, and estimated expenses. See Exhibit TSL-11.

Q. Are the Companies proposing any updates to Schedule Special Charges?

A. Yes. The Companies have updated the special charges based on 2024 actual costs, converted to 2025 dollars through an inflation adjustment. The special charges include Disconnect/Reconnect Charge, Returned Check Fee, Meter-Test Charge, Meter Pulse Relaying charge, Unauthorized Connection, Inspection, and Additional Trip charges. See Exhibit TSL-12.

Q. Have the Companies prepared analysis supporting the late payment charges?

A. Yes. The Companies prepared analysis that shows the late payment revenues, based on the 3.00 percent late payment charge, are generally aligned with the costs incurred by Companies due to late payments. See Exhibit TSL-14.

Q. What is the impact of the proposed base rate increases on monthly electric bills for a residential customer?

A. The proposed KU base rates will increase monthly electric bills for a residential customer using 1,085 kWh per month by $18.14, or 13.54 percent.

The proposed LG&E electric base rates will increase monthly electric bills for a residential customer using 866 kWh per month by $11.04, or 10.12 percent.

IV. LG&E'S PROPOSED GAS BASE RATES

Q. Please describe LG&E's (gas) customer characteristics.

A. LG&E provides gas service to more than 330,000 residential and C&I customers, as shown in Figure 7 (below).

Figure 7: Proforma Customers and Sales[10]

LG&E - Gas Rate Classes	Number of Customers	% of Customers	Sales MCF	% of Sales	MCF Usage per Customer
Residential Service	307,249	92.10%	19,075,214	39.00%	62
Commercial General Service	26,053	7.81%	10,503,398	21.47%	403
Industrial General Service	225	0.07%	1,673,082	3.42%	7,452
Substitute Gas Service	1	0.00%	4,750	0.01%	4,750
Distributed Generation Service	7	0.00%	59	0.00%	8
As Available Gas Service	2	0.00%	51,999	0.11%	26,000
Firm Transportation	79	0.02%	17,602,553	35.99%	222,817
Total	**333,615**	**100.00%**	**48,911,055**	**100.00%**	**147**

The Figure shows residential customers represent 92.10 percent of LG&E's gas customers and 39.00 percent of MCF sales. By comparison, C&I customers represent 7.90 percent of LG&E's gas customers and 61.00 percent of MCF sales.

[10] The number of customers and kWh usage are pro forma for the period January 1 through December 31, 2026.

The Figure also shows there are wide variations in annual use per customer among the rate classes. For example, residential customers use on average 62 MCF per year, while firm transportation customers use on average 222,817 MCF per year.

Q. What rate schedules are used to serve LG&E's gas customers?

A. LG&E provides gas service to customers under one of the following rate schedules summarized in Figure 8 (below).

Figure 8: Rate Schedules

Rate	Description
RS	Standard residential gas rate schedule. Rate structure consists of Basic Service Charge, Distribution Charge, and Gas Supply Cost.
CGS	Standard C&I gas rate schedule. Rate structure consists of Basic Service Charge, Distribution Charge, and Gas Supply Cost. There are two Basic Service Charges: one for those whose meter capacity is less than 5,000 cf/hr and another for customers whose meter capacity is greater
IGS	Standard industrial gas rate schedule. Rate structure consists of Basic Service Charge, Distribution Charge, and Gas Supply Cost.
AAGS	As Available Gas Service is available to C&I customers that agree to take service on a non-firm basis service. Rate structure consists of Basic Service Charge, and Distribution Charge.
FT	Firm Transportation service is available to C&I customers who use at least 50 Mcf per day at each delivery point. Rate structure consists of Basic Service Charge, Distribution Charge, and Demand Charge.
SGSS	Substitute Gas Sales Service is available to customers who normally receive supply service from third-party supplier. Rate structure consists of Basic Service Charge, Distribution Charge, and Demand Charge.
LGDS	Local Gas Delivery Service is available to customers who want to transport local produced gas. Rate structure consists of Administrative Charge, Basic Service Charge, Distribution Charge, and Demand Charge.
DGGS	Distributed Generation Gas Service is available to customers with electric generation facilities who require gas service. Rate structure consists of Distribution Charge, and Demand Charge.

A. LG&E's Gas COSS

Q. Was the approach used to develop LG&E's gas COSS generally consistent with the approach to develop KU and LG&E's electric COSS?

A. Yes. The approach to develop LG&E's gas COSS was similarly based on three steps. First, costs were functionalized or assigned into functional categories. Next, functionalized costs were classified into one of three cost drivers, based on whether the costs are related to: (1) serving peak demands, (2) serving energy demands, or (3) meeting customer service requirements. Finally, classified costs were allocated to each rate class based on methods that best reflect how the costs were incurred.

The functionalization, classification, and allocation of costs for gas service is included in Exhibit TSL-9.

Q. What data was used to prepare LG&E's gas COSS?

A. The COSS was based on pro forma revenues, expenses, and rate base from January 1, 2026, through December 31, 2026. The COSS also includes rate base items, including intangible plant, production, transmission, distribution, and general plant-in-service, as well as (a) additions to plant-in-service, including materials and supplies, prepayments, cash working capital, and other regulatory assets, and (b) reductions to plant-in-service, including accumulated deferred income taxes ("ADIT"), customer deposits, customer advances for construction, and other regulatory liabilities. The COSS also includes operations and maintenance ("O&M") expense items, including transmission, distribution, customer service, customer account, sales, administrative and general expenses, income taxes, and taxes other than income taxes, such as payroll and property taxes.

Q. What costs were functionalized in the COSS?

A. The overall cost of service was functionalized into one of the following categories:

- Procurement – expenses related to procuring natural gas supplies.
- Transmission – plant investment and expenses related to high pressure transmission facilities. These include transmission plant, accumulated depreciation, depreciation expense, and related O&M expenses.
- Storage – plant investment and expenses related to storage facilities. These include storage plant, accumulated depreciation, depreciation expense, and related O&M expenses.
- Distribution – plant investment and expenses related to distribution facilities. These include distribution plant, accumulated depreciation, depreciation expense, and related O&M expenses.
- Customer Service – expenses associated with providing customer service. These costs are largely related to customer service, customer accounts, and sales expenses.

The remaining rate base and expense items were assigned to one of the five functional categories based on composite functionalization of the plant accounts. For example, general plant and labor-related administrative and general ("A&G") expenses were assigned to the seven functional categories based on the composite functionalization of labor-related expenses.

The functionalization of costs is included in Exhibit TSL-9.

Q. What approach was used to functionalize transmission plant between storage and non-storage?

A. Functionalization of transmission plant between storage and non-storage was based on analysis of transmission plant.

Q. What process was used to classify costs in the COSS?

A. Functionalized costs (as described above) were classified into one of the following three categories:

- Customer-related – costs associated with providing customer access to the natural gas system as well as providing on-going customer service, such as billing services.
- Demand-related – costs associated with meeting customer peak demand requirements.
- Energy-related – costs associated with meeting customer energy requirements.

In some cases, costs were classified into only one of three categories. The cost of billing services, for example, was classified as customer. In other cases, costs were classified into more than one category. Distribution mains, for example, were classified as customer and demand.

Q. What approach was used to classify distribution mains?

A. Classification of distribution mains reflects two primary cost drivers. The first cost driver is the number of customers, i.e., distribution mains are designed to provide customer access to the natural gas system. The second cost driver is peak demands, i.e., distribution mains are designed to meet customer peak demands on the design day.

Distribution main was classified as customer and demand based on the zero-intercept method. The zero-intercept method is based on the installed costs for each plant account, adjusted for current dollars utilizing the Handy-Whitman Index of Public Utility Construction Costs ("Handy-Whitman").

The zero-intercept method represents the cost of connecting customers to the system with a hypothetical "zero size" facility. The method includes a regression analysis conducted to examine the relationship between the facility sizes and their average costs. The intercept of the regression equation represents the average cost of a hypothetical zero size facility. The "zero size" facility costs are classified as customer-related, while distribution plant in excess reflects the cost of serving customer peak demands and is classified as demand-related.[11]

Q. What were the results of the zero-intercept method?

A. The results of the zero-intercept method show for LG&E (gas) the customer portion of account 376 (mains – high pressure) is 33.80 percent and account 376 (mains – low/ medium pressure) is 53.70 percent. The demand portion is 66.20 percent for account 376 (mains – high pressure) and 46.30 percent for account 376 (mains – low/ medium pressure).

Q. What approach was used to classify other rate base items?

A. Other rate base items were similarly classified based on their underlying cost drivers. For example, gate station investments were classified as demand to reflect these facilities are designed to meet peak demand requirements. Meter and service plant investments were classified as customer to reflect these facilities are designed to meet customer requirements.

[11] Gas Distribution Rate Design Manual, Prepared by the NARUC Staff Subcommittee on Gas, at pages 22-23

Rate base items not directly associated with one of the classification categories, such as intangible plant, were classified using a composite classifier based on the classification of total plant.

Q. What approach was used to classify O&M expenses?

A. O&M expenses were classified consistent with their respective plant items. O&M expense items not directly associated with one of the classification categories, such as non-labor related A&G expenses, were classified through a composite classifier based on related costs.

Q. What process was used to allocate costs in the COSS?

A. Classified costs were allocated to each rate class based on how costs are incurred to serve that class. In other words, for each component of cost, an allocator was developed that best reflects how costs are incurred.

Q. What types of allocators were used to develop the COSS?

A. The COSS utilized three types of allocators:

- Class determinants – class characteristics, such as number of customers, peak demands, MCF sales, and revenues by rate class;
- Special studies – detailed analysis of specific plant or expense items, such as meters and uncollectible expenses; and
- Indirect – composite allocators based on how other costs are allocated.

Q. What method was used to allocate storage costs?

A. Storage costs were allocated based on winter demands. The allocator is based on each rate class's share of winter MCF sales. The allocator reflect storage costs are incurred to meet customer winter demand requirements.

Q. What method was used to allocate transmission plant classified as storage?

A. Transmission plant classified as storage was allocated based on winter demands, similar to storage costs. The allocator is based on each rate class's share of winter MCF sales. The allocator reflects transmission plant classified as storage is incurred to meet customer winter demand requirements.

Q. What method was used to allocate transmission plant classified as non-storage?

A. Transmission plant classified as non-storage was allocated based on design day demands. The allocator is based on each rate class's share of design day demands. The allocator reflects transmission plant classified as non-storage is incurred to meet design day demands.

Q. What method was used to allocate distribution mains?

A. Distribution mains classified as customer were allocated based on number of customers while distribution mains classified as demand were allocated based on design day demands. The allocator is based on each rate class's share of customer and design day demands. The allocator reflects distribution mains classified as customer are incurred to provide customer access to the gas system while distribution mains classified as demand are incurred to meet design day demands.

Q. What process was used to develop the special studies?

A. Two special studies were developed to allocate meter and service investments.

- Meter investments were allocated based on the current cost of meters in each rate class. The allocator reflects an estimated cost of meter and meter installation for each rate class.
- Service investments were allocated based on the current cost of services in each rate class. The allocator reflects an estimated cost of service line and installation for each customer class.

The approach to prepare the special studies is generally consistent with the methodologies described in the prior rate case filings.

Q. What process was used to develop the composite allocators?

A. There are several composite allocators developed internally based on the allocation of various plant investments and expenses. These are used to allocate cost items that cannot be readily categorized. For example, general plant is allocated based on the composite allocation of all labor-related production, transmission, distribution, customer accounts, and customer service O&M expenses. This approach is well established in industry literature,[12] and it is consistent with the methodologies used in the prior rate case filings.

Q. What process was used to allocate O&M expenses to the customer classes?

A. O&M expenses were allocated to each rate class consistent with their respective associated plant accounts.

[12] NARUC Electric Utility Cost Allocation Manual, p. 105.

B. LG&E's Proposed Gas Rate Design

Q. What principles were used to guide development of the proposed class revenue targets and rate design?

A. The proposed class revenue targets and rate design were guided by the same principles as used to establish the class revenue targets and rate design for KU and LG&E's electric rate design, including: (a) rates should recover the overall cost of providing service; (b) rates should be equitable, minimizing inter-class and intra-class subsidies to the extent possible; and (c) rate changes should be tempered by rate continuity and bill impact considerations.[13]

Because these principles can conflict, the proposed rate design reflects a level of judgment to balance these principles.

Q. How were these principles applied in these proceedings?

A. First, rates were designed to recover the overall cost of service. This was done by developing basic service and variable charges based on proforma bills and CCF and MCF sales. In addition, rates were designed to be equitable. This was done by setting class revenue targets for each rate class that reflected in aggregate a movement toward the system ROR. As discussed earlier, the results of the COSS show that some rate classes produce a ROR that is less than the overall ROR. The proposed rate design reduces that difference by proposing rate increases for certain rate classes that are higher than the system average. Another rate design objective is to moderate rate changes to address rate continuity

[13] James C. Bonbright, et al., *Principles of Public Utility Rates* 377-407 (2d ed. 1988).

concerns. This objective was considered while setting revenue targets and then again while setting rate elements.

Q. **Please summarize the steps taken to develop the proposed rates.**

A. The first step to develop the proposed rates was to establish the total revenues that recover the cost of service from base rates. The next step was to set revenue targets for each rate class based on the results of the COSS. Rates within each rate class were then designed to recover the revenue targets based on proforma bills and CCF and MCF usage data.

Q. What is the total revenue requirement used as a starting point?

A. Total revenues were based on the overall cost of service presented in accounting schedules, which indicate total revenues of $317.9 million. Total revenues were then reduced by other, non-base rate revenues to derive the revenues to be recovered from the base rates.

Q. What is the Companies proposal to set class revenue targets?

A. The class revenue targets were set based on a 10.0 percent movement toward cost-of-service rates for each rate class, as shown in Exhibit TSL-10.

The exhibits show revenues based on full movement toward cost-of-service rates for each rate class. Full movement would result in equitable rates since each class ROR would be the same as the system ROR; however, the revenue increases needed to achieve cost of service rates for certain rate classes are significant, raising rate continuity and bill impact concerns.

The exhibits also show a uniform increase in base rates that would moderate bill impact concerns but raise equity concerns since there would be no movement toward cost-of-service rates for each rate class.

The Companies believes a 10.0 percent movement toward cost-of-service rates strikes an appropriate balance between full movement to cost of service rates and rate continuity and bill impact considerations.

The proposed gas base rates are shown in Schedule M-2.3.

Q. What are the proposed base rates for the residential RGS rate class?

A. The proposed base rates for the residential RGS rate class reflect basic service charges that were informed by customer-related costs for the RGS rate class. Customer-related costs for the RGS rate class include meter, service, customer service, and a portion of the distribution facility costs classified as customer.

The basic service charges for the RGS rate class were set based on movement towards customer-related cost of service, balanced with bill continuity considerations. Specifically, the Company proposes 77.50 percent movement towards cost-based basic service charges of $31.62 per month (or approximately $1.04 per day). The proposed movement is informed by gradualism considerations, such that the basic service charge increase is only slightly higher than the overall class rate increase. See Exhibit TSL-10 for LG&E (gas).

Class revenues not recovered in the basic service charges were recovered in the distribution usage charges. The proposed RGS base rates are shown in Schedule M-2.3 for LG&E (gas).

Q. What are the proposed base rates for the general service CGS rate class?

A. The proposed base rates for the CGS rate class reflect no change in the basic service charges. Class revenues not recovered in the basic service charges were recovered in the

distribution usage charges. The proposed CGS base rates are shown in Schedule M-2.3 for LG&E (gas).

Q. What are the proposed base rates for the IGS rate class?

A. The proposed base rates for the IGS rate class reflect basic service charges that were informed by customer-related costs for the IGS rate class. Customer-related costs for the IGS rate class include meter, service, customer service, and a portion of the distribution facility costs classified as customer. Class revenues not recovered in the basic service charges were recovered in the distribution usage charges. The proposed IGS base rates are shown in Schedule M-2.3 for LG&E (gas).

Q. What are the proposed base rates for the AAGS rate class?

A. The proposed base rates for the AAGS rate class reflect no change in the basic service charge. Class revenues not recovered in the basic service charges were recovered in the distribution usage charges. The proposed AAGS base rates are shown in Schedule M-2.3 for LG&E (gas).

Q. What are the proposed base rates for the FT rate class?

A. The proposed base rates for the FT rate class reflect no change in the basic service charge. Class revenues not recovered in the basic service charges were recovered in the distribution demand and usage charges. The proposed FT base rates are shown in Schedule M-2.3 for LG&E (gas).

Q. What are the proposed base rates for the DGGS rate class?

A. The proposed base rates for the DGGS rate class reflect basic service charges that were informed by customer-related costs for the DGGS rate class. Customer-related costs for the DGGS rate class include meter, service, customer service, and a portion of the distribution facility costs classified as customer. Class revenues not recovered in the basic service charges were recovered in the distribution demand and usage charges. The proposed DGGS base rates are shown in Schedule M-2.3 for LG&E (gas).

Q. What are the proposed base rates for the SGSS rate class?

A. The proposed base rates for the SGSS rate class reflect a uniform increase in the basic service charges, distribution demand charges, and usage charges based on the class revenue increase. The proposed SGSS base rates are shown in Schedule M-2.3 for LG&E (gas).

Q. What are the proposed base rates for the LGDS rate class?

A. The proposed base rates for the LGDS rate class are based on the proposed FT base rates.

Q. What is the impact of the proposed based rates on monthly residential bills?

A. The proposed LG&E gas base rates will increase monthly gas bills for a residential customer using 5.2 MCF per month by $11.12, or 14.87 percent.

V. CONCLUSION

Q. Does this conclude your Direct testimony?

A. Yes, it does.

VERIFICATION

STATE OF VERMONT)
)
COUNTY OF CHITTENDEN)

The undersigned, **Timothy S. Lyons**, being duly sworn, deposes and says that he is a Partner with ScottMadden Inc., that he has personal knowledge of the matters set forth in the foregoing testimony, and that the answers contained therein are true and correct to the best of his information, knowledge, and belief.

Timothy S. Lyons

Timothy S. Lyons

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 28 day of May 2025.

Janizer Diaz Cartagena

Notary Public

Notary Public ID No. 157.0012062

My Commission Expires:

01/31/2027

Janizer D Diaz Cartagena
Notary Public, State of Vermont
Commission No. 157.0012062
My Commission Expires 01/31/2027

Summary of Qualifications

Tim Lyons is a partner with ScottMadden with more than 30 years of experience in the energy industry. Tim has held senior positions at several gas utilities and energy consulting firms. His experience includes rates and regulatory support, sales and marketing, customer service and strategy development. Prior to joining ScottMadden, Tim served as Vice President of Sales and Marketing for Vermont Gas. He has also served as Vice President of Marketing and Regulatory Affairs for Providence Gas Company, Director of Rates at Boston Gas Company, and Project Director at Quantec, LLC, an energy consulting firm.

Tim has sponsored testimony before more than 30 U.S. and Canadian regulatory agencies. Tim holds a bachelor's degree from St. Anselm College, a master's degree in economics from The Pennsylvania State University, and a master's degree in business administration from Babson College.

Areas of Specialization

- Regulation and Rates
- Retail Energy
- Utilities
- Natural Gas

Capabilities

- Regulatory Strategy and Rate Case Support
- Strategic and Business Planning
- Capital Project Planning
- Process Improvements

Articles and Speeches

- "Country Strong: Vermont Gas shares its comprehensive effort to expand natural gas service into rural communities." ***American Gas Association***, June 2011 (with Don Gilbert).
- "Talking Safety With Vermont Gas." ***American Gas Association***, February 2009 (with Dave Attig).
- "Consumers Say 'Act Now' To Stabilize Prices." ***Power & Gas Marketing***, September/ October 2001 (with Jim DeMetro and Gerry Yurkevicz).
- "Rate Reclassification: Who Buys What and When." ***Public Utilities Fortnightly***, October 15, 1991 (with John Martin).

Sponsor	Date	Docket No.	Subject
Regulatory Commission of Alaska			
Cook Inlet Natural Gas Storage Alaska, LLC	7/21	Docket No. U-21-058	Sponsored testimony supporting the lead-lag study/cash working capital requirement for a general rate case proceeding.
ENSTAR Natural Gas Company	06/16	Docket No. U-16-066	Adopted and sponsored testimony supporting a lead-lag study for a general rate case proceeding.
Arizona Corporation Commission			
Southwest Gas Corporation	02/24	Docket No. G-01551A-23-0341	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation	12/21	Docket No. G-01551A-21-0368	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Arkansas Public Service Commission			
Summit Utilities, Inc.	01/24	Docket No. 23-079-U	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (The Empire District Electric Company)	2/23	Docket No. 22-085-U	Sponsored testimony supporting the class cost of service, rate design, bill impact studies, and revenue decoupling for a general rate case proceeding.
Liberty Utilities (Pine Bluff Water)	10/18	Docket No. 18-027-U	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
California Public Utilities Commission			
Liberty Utilities (CalPeco Electric)	9/24	Application No. 24-09-010	Sponsored testimony supporting the marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (Apple Valley Water)	01/24	Application No. 24-01-0003	Sponsored testimony supporting rate design studies for a general rate case proceeding.
Liberty Utilities (Park Water)	01/24	Application No. 24-01-0002	Sponsored testimony supporting rate design studies for a general rate case proceeding.
Bear Valley Electric Service, Inc.	10/22	Application No. 22-08-010	Sponsored testimony supporting marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (CalPeco Electric)	5/21	Application No. 21-05-017	Sponsored testimony supporting the lead-lag study/cash working capital, marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation (Southern California, Northern California, and South Lake Tahoe jurisdictions)	8/19	Application No. 19-08-015	Sponsored testimony on behalf of three separate rate jurisdictions supporting revenue requirements, lead-lag/ cash working capital, and class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Colorado Public Utilities Commission			
Colorado Natural Gas (Summit Utilities)	01/24	Proceeding No. 23A-0570G	Sponsored the Fully Distributed Cost (FDC) study in support of a Cost Assignment and Allocation Manual (CAAM) application.
Connecticut Public Utilities Regulatory Authority			
Yankee Gas Company	07/14	Docket No. 13-06-02	Sponsored report and testimony supporting the review and evaluation of gas expansion policies, procedures, and analysis.
Delaware Public Service Commission			
Artesian Water Company	04/25	Docket No. 25-0346	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Tidewater Utilities, Inc	08/24	Docket No. 24-0991	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Artesian Water Company	04/23	Docket No. 23-0601	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.

Sponsor	Date	Docket No.	Subject
Illinois Commerce Commission			
Ameren Illinois Company d/b/a Ameren Illinois	6/24	Docket 22-0487/ 23-0082/ 24-0238 (cons.)	Sponsored rebuttal testimony supporting a marginal cost study for a Multi-Year Integrated Grid Plan (Grid Plan) proceeding.
Liberty Utilities (Midstates Natural Gas)	12/23	Docket No. 23-0380	Sponsored testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Ameren Illinois Company d/b/a Ameren Illinois	1/23	Docket No. 22-0487	Sponsored testimony supporting a Multi-Year Integrated Grid Plan (Grid Plan). Prepared research and analysis evaluating the reasonableness of the Grid Plan through comparison to how other electric utilities have responded to the changing energy landscape.
Liberty Utilities (Midstates Natural Gas)	07/16	Docket No. 16-0401	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new commercial classes and a decoupling mechanism.
Iowa Utilities Board			
Liberty Utilities (Midstates Natural Gas)	07/16	Docket No. RPU-2016-0003	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new commercial classes.
Kansas Corporation Commission			
The Empire District Electric Company	12/18	Docket No. 19-EPDE-223-RTS	Sponsored testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Kentucky Public Service Commission			
Bluegrass Water Utility (Central States Water Company)	02/23	Case No. 2022-00432	Sponsored testimony supporting the rate design and bill impact studies for a general rate case proceeding.
Maine Public Utilities Commission			
Maine Water Company	12/24	Docket No. 2024-00378	Sponsored testimony supporting a two-phased approach to consolidate or unify rate schedules for 10 water utility divisions.
Maine Water Company	10/24	Docket No. 2024-00291	Sponsored testimony supporting the class cost of service, rate design, and bill impact studies for a general rate case proceeding for the Camden and Rockland Division.
Calpine Corporation and Casco Bay Energy Company	10/24	Docket No. 2024-00137	Sponsored testimony regarding ratemaking treatment of Net Energy Billing stranded cost rate design.
Northern Utilities, Inc. d/b/a Unitil	05/23	Docket No. 2023-00051	Sponsored testimony supporting a marginal cost study, class cost of service study, rate design and customer bill impact for a general rate case proceeding.
Maine Water Company	03/21	Docket No. 2021-00053	Sponsored testimony supporting a proposed rate smoothing mechanism.
Northern Utilities, Inc. d/b/a Unitil	06/19	Docket No. 2019-00092	Sponsored testimony supporting a proposed capital investment cost recovery mechanism.
Northern Utilities, Inc. d/b/a Unitil	06/15	Docket No. 2015-00146	Sponsored testimony supporting the proposed gas expansion program, including a zone area surcharge.
Maryland Public Service Commission			
The Potomac Edison Company (FirstEnergy)	03/23	Case No. 9695	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Sandpiper Energy, a Chesapeake Utilities company	12/15	Case No. 9410	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new residential and commercial classes.

Sponsor	Date	Docket No.	Subject
Massachusetts Department of Public Utilities			
Berkshire Gas Company, Eversource Energy, Liberty Utilities, National Grid, and Unitil	03/22	Docket No. DPU 20-80	Sponsored report that summarizes research, findings, and recommendations for regulatory mechanisms, methodologies, and policies that support Massachusetts's achievement of its net zero climate goal by 2050. The regulatory designs were informed by the results of quantitative and qualitative analysis of decarbonization pathways to achieve the Commonwealth's climate goals.
Liberty Utilities (New England Gas Company)	08/20	Docket No. DPU 20-92	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2020/2021 through 2024/2025.
Eversource Energy, National Grid, and Unitil	02/20	Docket No. DPU 19-55	Sponsored report that summarizes research and evaluation of funding approaches for infrastructure modifications that interconnect Distributed Generation (DG) projects.
Liberty Utilities (New England Gas Company)	07/18	Docket No. DPU 18-68	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2018/2019 through 2022/2023.
Liberty Utilities (New England Gas Company)	07/16	Docket No. DPU 16-109	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2016/2017 through 2020/2021.
Boston Gas	10/93	Docket No. DPU 92-230	Sponsored testimony describing the Company's position regarding rate treatment of vehicular natural gas investments and expenses.
Boston Gas	03/90	Docket No. DPU 90-55	Sponsored testimony supporting the weather and other cost of service adjustments, rate design and customer bill impact studies for a general rate case proceeding.
Boston Gas	03/88	Docket No. DPU 88-67-II	Sponsored testimony supporting the rate reclassification of commercial and industrial customers for a rate design proceeding.
Michigan Public Service Commission			
DTE Energy	04/25	Docket No. U-21860	Sponsored testimony regarding DTE Energy's use of constant dollar averaging to develop its cost forecasts.
Lansing Board of Water & Light and Michigan State University	04/25	Docket No. U-21806	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/24	Docket No. U-21490	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/23	Docket No. U-21308	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/22	Docket No. U-21148	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/20	Docket No. U-20650	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/19	Docket No. U-20322	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Midland Cogeneration Ventures, LLC	09/18	Docket No. U-18010	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Minnesota Public Utilities Commission			

Sponsor	Date	Docket No.	Subject
Northern States Power Company (XcelEnergy)	10/21	Docket No. E002/GR-21-630	Sponsored testimony supporting a Return on Equity (ROE) adjustment mechanism that would allow the Company to symmetrically adjust its ROE to reflect significant changesin financial market conditions.
Missouri Public Service Commission			
The Empire District Electric Company	11/24	Docket No. ER-2024-0261	Sponsored testimony supporting the class cost of service, rate design, bill impact, and lead-lag studies for a general rate case proceeding.
Spire Missouri, Inc.	11/24	Docket No. GR-2024-0107	Sponsored testimony supporting the class cost of service, rate design, bill impact, and lead-lag studies for a general rate case proceeding.
Liberty Utilities (Missouri Water)	03/24	Docket No. WR-2024-0104	Sponsored testimony supporting lead-lag study for a general rate case proceeding.
Liberty Utilities (Midstates Natural Gas)	02/24	Docket No. GR-2024-0106	Sponsored testimony supporting the class cost of service, rate design, bill impact, and lead-lag studies for a general rate case proceeding.
Confluence Rivers Utility Operating Company	12/22	Case No. WR-2023-0006/ SR-2023-0007	Sponsored testimony supporting the rate design and bill impact studies for a general rate case proceeding.
The Empire District Gas Company	08/21	Docket No. GR-2021-0320	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
The Empire District Electric Company	05/21	Docket No. ER-2021-0312	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Spire Missouri, Inc.	12/20	Docket No. GR-2021-0108	Sponsored testimony supporting class cost of service, rate design, and lead-lag study proposals for a general rate case proceeding. The testimony also included support for a proposed revenue adjustment mechanism.
The Empire District Electric Company	08/19	Docket No. ER-2019-0374	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a weather normalization mechanism.
Liberty Utilities (Midstates Natural Gas)	09/17	Docket No. GR-2018-0013	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a revenue decoupling/ weather normalization mechanism as well as tracker accounts for certain O&M expenses and capital costs.
Missouri Gas Energy	04/17	Docket No. GR-2017-0216	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.
Laclede Gas Company	04/17	Docket No. GR-2017-0215	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.
Nevada Public Utilities Commission			
Southwest Gas Corporation	09/23	Docket No. 23-09012	Sponsored testimony supporting the class cost of service,rate design, bill impact and Lead/Lag studies for a general rate case proceeding.

Sponsor	Date	Docket No.	Subject
Southwest Gas Corporation	09/21	Docket No. 21-09001	Sponsored testimony supporting the class cost of service,rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Southwest Gas Corporation	02/20	Docket No. 20-02023	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
New Hampshire Public Utilities Commission			
Unitil Energy Systems, Inc.	05/25	Docket No. DE 25-025	Sponsored testimony supporting a marginal cost study, class cost of service study, rate design, customer bill impacts, and revenue decoupling for a general rate case proceeding.
Unitil (Northern Utilities, Inc.)	08/21	Docket No. DG 21-104	Sponsored testimony supporting a revenue decoupling mechanism.
Unitil Energy Systems, Inc.	04/21	Docket No. DE 21-030	Sponsored testimony supporting a revenue decoupling mechanism.
Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	11/17	Docket No. DG 17-198	Sponsored testimony supporting a levelized cost analysis for approval of firm supply and transportation agreements.
Liberty Utilities d/b/a Granite State Electric Company	04/16	Docket No. DE 16-383	Adopted testimony and sponsored Lead/Lag study for a general rate case proceeding.
New Jersey Board of Public Utilities			
Elizabethtown Gas Company	02/24	Docket No. GR24020158	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Jersey Central Power and Light Company (FirstEnergy)	03/23	Docket No. ER23030144	Sponsored testimony supporting the class cost of service and Lead/Lag studies for a general rate case proceeding.
South Jersey Gas Company	04/22	Docket No. GR22040253	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	12/21	Docket No. GR21121254	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
South Jersey Gas Company	03/20	Docket No. GR20030243	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	04/19	Docket No. GR19040486	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Pivotal Utility Holdings, Inc. d/b/a Elizabethtown Gas Company	08/16	Docket No. GR16090826	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
New Mexico Public Regulation Commission			
New Mexico Gas Company, Inc.	12/24	Advice Notice No. 105	Sponsored testimony supporting changes in Rule No. 16 – Line Extension Policy.
New Mexico Gas Company, Inc.	7/24	Case No. 18-00038-UT	Sponsored testimony supporting the Weather Normalization Adjustment Mechanism.
New Mexico Gas Company, Inc.	9/23	Case No. 23-00255-UT	Sponsored testimony supporting the class cost of service, rate design, bill impact and weather normalization adjustment mechanisms for a general rate case proceeding.
New York Public Service Commission			

Sponsor	Date	Docket No.	Subject
New York Power Authority	09/04	Case No. 04-E-0572	Sponsored testimony evaluating Con Edison's class cost of service study.
Corporation Commission of Oklahoma			
The Empire District Electric Company	02/21	Cause No. PUD 202100163	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The proposed rate design included a three-year phase-in of the proposed rate increase.
The Empire District Electric Company	03/19	Cause No. PUD 201800133	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
The Empire District Electric Company	04/17	Cause No. PUD 201600468	Adopted direct testimony and sponsored rebuttal testimony supporting the revenue requirements for a general rate case proceeding. The testimony included proposals for alternative ratemaking mechanisms.
Ohio Public Utilities Commission			
Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company	06/24	Case Nos. 24-0468-EL-AIR, 24-0469-EL-ATA, 24-0470-EL-AAM, 24-0471-EL-UNC	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Pennsylvania Public Utility Commission			
FirstEnergy Pennsylvania Electric Company	04/24	Docket No. R-2024-3047068	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Rhode Island Public Utilities Commission			
Providence Gas Company	09/00 01/97 08/96	Docket No. 1673	Sponsored testimony supporting the changes in cost of gas adjustment factor related to projected under-recovery of gas costs; Filed testimony and witness for pilot hedging program to mitigate price risks to customers; Filed testimony and witness for changes in cost of gas adjustment factor related to extension of rate plan.
Providence Gas Company	08/00	Docket No. 2581	Sponsored testimony supporting the extension of a rate plan that began in 1997 and included certain modifications, including a weather normalization clause.
Providence Gas Company	03/00	Docket No. 3100	Sponsored testimony supporting the de-tariff and deregulation of appliance repair service, enabling the Company to have needed pricing flexibility.
Providence Gas Company	08/97	Docket No. 2581	Sponsored testimony supporting a rate plan that fixed all billing rates for three-year period; included funding for critical infrastructure investments in accelerated replacement of mains and services, digitized records system, and economic development projects.
Providence Gas Company	04/97	Docket No. 2552	Sponsored testimony supporting the rate design, customer bill impact studies and retail access tariffs for commercial and industrial customers, including redesign of cost of gas adjustment clause, for a rate design proceeding.
Providence Gas Company	11/95	Docket No. 2374	Sponsored testimony supporting the rate design, customer bill impact studies and retail access tariffs for largest commercial and industrial customers for a rate design proceeding.
Providence Gas Company	07/94	Docket No. 2025	Sponsored testimony supporting the Integrated Resource Plan filing, including a performance-based incentive mechanism.

Sponsor	Date	Docket No.	Subject
Providence Gas Company	07/93	Docket No. 2076/ 2082	Sponsored testimony supporting the rate reclassification of customers into new rate classes, rate design (including introduction of demand charges), and customer bill impact studies for a rate design proceeding.
Railroad Commission of Texas			
Texas Gas Service Company – Central-Gulf Service Area	06/24	Case No. 00017471	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Texas Gas Division	10/23	Case No. 00015513	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Rio Grande Valley Service Area	06/23	Case No. 00014399	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – West Texas, North Texas, and Borger/ Skellytown Service Areas	06/22	Case No. 00009896	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Central Texas and Gulf Coast Service Areas	12/19	GUD No. 10928	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Beaumont/ East Texas Division	11/19	GUD No. 10920	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Borger/ Skellytown Service Area	08/18	GUD No. 10766	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – North Texas Service Area	06/18	GUD No. 10739	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – South Texas Division	11/17	GUD No. 10669	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Rio Grande Valley Service Area	06/17	GUD No. 10656	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Atmos Pipeline – Texas	01/17	GUD No. 10580	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Texas Gulf Division	11/16	GUD No. 10567	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Public Utility Commission of Texas			
CenterPoint Energy Houston Electric, LLC	03/24	Docket No. 56211	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy Houston Electric, LLC	04/19	Docket No. 49421	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Vermont Public Utilities Commission			
Vermont Gas Systems	12/12	Docket No. 7970	Sponsored testimony describing the market served by $90 million natural gas expansion project to Addison County, VT. Also described the terms and economic benefits of a special contract with International Paper.
Vermont Gas Systems	02/11	Docket No. 7712	Sponsored testimony supporting the market evaluation and analysis for a system expansion and reliability regulatory fund.

Sponsor	Date	Docket No.	Subject
Virginia State Corporation Commission			
Rappahannock Electric Cooperative	3/25	Case No. PUR-2025-00048	Sponsored testimony supporting a new Large Power-Dedicated Facilities (LP-DF) rate schedule
Rappahannock Electric Cooperative	8/24	Case No. PUR-2024-00132	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
Shenandoah Valley Electric Cooperative	01/24	Case No. PUR-2023-00207	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
American Electric Power - Appalachian Power Company	03/23	Case No. PUR-2023-00002	Sponsored testimony supporting the Lead/Lag study for the 2023 triennial review of base rates, terms, and conditions.
Rappahannock Electric Cooperative	10/22	Case No. PUR-2022-00160	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
American Electric Power - Appalachian Power Company	3/20	Case No. PUR-2020-00015	Sponsored testimony supporting the Lead/Lag study for the 2020 triennial review of base rates, terms, and conditions.
West Virginia Public Service Commission			
American Electric Power - Appalachian Power Company and Wheeling Power Company	11/24	Case No. 24-0854-E-42T	Sponsored testimony supporting the lead-lag study for a general rate case proceeding.
Monongahela Power Company and The Potomac Edison Company (FirstEnergy)	06/23	Case No. 23-0460-E-42T	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Nova Scotia Utility and Review Board			
Nova Scotia Power	01/22	Matter No. M10431	Sponsored evidence supporting the cash working capital requirement and lead/Lag study for a general rate case proceeding.
Ontario Energy Board			
Toronto Hydro-Electric System Limited	11/23	Docket No. EB-2023-0195	Sponsored evidence supporting Toronto Hydro's Custom Rate Framework. Prepared research and analysis evaluating the appropriateness of the Rate Framework in the context of how other electric utility ratemaking practices have responded to developments in the energy industry.
Ontario Energy Association	01/21	Docket No. EB-2020-0133	Sponsored evidence regarding policies and ratemaking treatment related to COVID-19 costs in U.S. and Canadian regulatory jurisdictions. The evidence was used to support Ontario Energy Association's response to Staff's proposals.
Commission of Canada Energy Regulator			
Trans-Northern Pipelines, Inc.	06/23	Docket No. RH-001-2023	Sponsored evidence related to application for approval of incentive tolls.

KENTUCKY UTILITIES COMPANY COSS Summary	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Current Delivery Service Rates									
Rate base	6,094,469,285	3,229,219,391	681,020,693	39,255,915	410,434,496	22,892,342	427,979,229	747,322,856	277,983,970
Net operating income	332,088,022	61,944,247	91,642,367	2,748,646	57,202,224	3,235,608	29,911,331	50,617,107	16,777,536
Rate of return	5.45%	1.92%	13.46%	7.00%	13.94%	14.13%	6.99%	6.77%	6.04%
Relative rate of return	100%	35%	247%	128%	256%	259%	128%	124%	111%
Revenues	$ 1,868,309,993	$ 741,466,479	$ 272,241,062	$ 13,171,291	$ 179,971,469	$ 10,183,697	$ 163,839,995	$ 308,400,771	$ 122,988,078
Test Period Usage (MWh)	18,816,999	6,442,383	1,853,809	127,367	1,576,088	87,466	1,981,740	4,160,554	1,914,431
Revenue per MWh	$ 99.29	$ 115.09	$ 146.85	$ 103.41	$ 114.19	$ 116.43	$ 82.67	$ 74.12	$ 64.24
Revenues at Equalized Rates of Return									
Rate of return	8.10%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%
Return requirement	493,746,572	261,616,875	55,173,243	3,180,338	33,251,562	1,854,635	34,672,958	60,544,747	22,521,015
Revenue required	2,094,625,912	975,455,259	243,058,240	14,019,003	160,357,288	9,044,512	173,122,959	326,204,643	131,659,927
Revenue deficiency	226,315,920	233,988,780	(29,182,822)	847,712	(19,614,181)	(1,139,185)	9,282,964	17,803,872	8,671,849
Percent increase required	12.11%	31.56%	-10.72%	6.44%	-10.90%	-11.19%	5.67%	5.77%	7.05%
Test Period Usage (MWh)	18,816,999	6,442,383	1,853,809	127,367	1,576,088	87,466	1,981,740	4,160,554	1,914,431
Revenue Required per MWh	$ 111	$ 151	$ 131	$ 110	$ 102	$ 103	$ 87	$ 78	$ 69
Revenue Deficiency per MWh	$ 2,033,101	$ 1,545,376	$ (222,578)	$ 7,702	$ (192,780)	$ (11,017)	$ 106,262	$ 227,078	$ 126,095

KENTUCKY UTILITIES COMPANY COSS Summary	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Current Rate of Return	5.45%	1.92%	13.46%	7.00%	13.94%	14.13%	6.99%	6.77%	6.04%
Proposed Rate of Return	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%
EROR Revenues	$ 2,094,625,912	$ 975,455,259	$ 243,058,240	$ 14,019,003	$ 160,357,288	$ 9,044,512	$ 173,122,959	$ 326,204,643	$ 131,659,927
Current Revenues	1,868,309,993	741,466,479	272,241,062	13,171,291	179,971,469	10,183,697	163,839,995	308,400,771	122,988,078
Difference	$ 226,315,920	$ 233,988,780	$ (29,182,822)	$ 847,712	$ (19,614,181)	$ (1,139,185)	$ 9,282,964	$ 17,803,872	$ 8,671,849
% Difference	12.11%	31.56%	-10.72%	6.44%	-10.90%	-11.19%	5.67%	5.77%	7.05%
Derivation of Delivery Revenues									
Current Total Revenues	$ 1,868,309,993	741,466,479	272,241,062	13,171,291	179,971,469	10,183,697	163,839,995	308,400,771	122,988,078
Less: Other Revenues	$ 53,885,672	27,282,013	5,851,593	353,255	3,896,843	220,753	4,135,043	7,474,524	3,143,583
Less: Non-Base Revenues	$ (29,512,203)	(4,629,976)	(3,997,660)	(75,967)	(2,679,020)	(127,034)	(436,463)	(288,798)	(2,977,435)
Current Delivery Revenues	$ 1,843,936,524	$ 718,814,442	$ 270,387,129	$ 12,894,003	$ 178,753,646	$ 10,089,978	$ 160,141,415	$ 301,215,045	$ 122,821,930
Total Revenues at EROR	$ 2,094,625,912	975,455,259	243,058,240	14,019,003	160,357,288	9,044,512	173,122,959	326,204,643	131,659,927
Less: Other Revenues	55,927,688	28,313,890	6,092,584	366,644	4,045,395	229,062	4,284,960	7,739,313	3,244,240
Less: Non-Base Revenues	(21,511,076)	(1,489,841)	(2,828,051)	(19,474)	(1,902,224)	(83,194)	265,336	1,001,953	(2,450,360)
Delivery Revenues at EROR	$ 2,060,209,301	$ 948,631,210	$ 239,793,707	$ 13,671,834	$ 158,214,117	$ 8,898,645	$ 168,572,663	$ 317,463,378	$ 130,866,047
Metrics									
Delivery Revenues at EROR	2,060,209,301	948,631,210	239,793,707	13,671,834	158,214,117	8,898,645	168,572,663	317,463,378	130,866,047
Test Period Usage (MWh)	18,816,999	6,442,383	1,853,809	127,367	1,576,088	87,466	1,981,740	4,160,554	1,914,431
Test Period Customers	733,343	459,427	86,537	385	4,007	198	809	266	21
Revenue requirement per kWh	$ 0.11	$ 0.15	$ 0.13	$ 0.11	$ 0.10	$ 0.10	$ 0.09	$ 0.08	$ 0.07
Revenue requirement per Customer		$ 2,065	$ 2,771	$ 35,554	$ 39,487	$ 44,926	$ 208,350	$ 1,194,576	$ 6,231,717

KENTUCKY UTILITIES COMPANY COSS Summary	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Current Delivery Service Rates								
Rate base	92,442,090	160,397,661	970,795	670,828	156,367	712,068	2,608,937	401,646
Net operating income	6,598,307	11,280,857	58,454	59,412	51,334	(127,831)	57,386	31,037
Rate of return	7.14%	7.03%	6.02%	8.86%	32.83%	-17.95%	2.20%	7.73%
Relative rate of return	131%	129%	111%	163%	602%	-329%	40%	142%
Revenues	$ 23,206,906	$ 31,822,538	$ 382,365	$ 252,098	$ 94,429	$ 45,249	$ 189,766	$ 53,798
Test Period Usage (MWh)	545,792	119,432	5,176	2,176	358	226	-	-
Revenue per MWh	$ 42.52	$ 266.45	$ 73.87	$ 115.85	$ 263.45	$ 200.16	$ -	$ -
Revenues at Equalized Rates of Return								
Rate of return	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%
Return requirement	7,489,244	12,994,699	78,649	54,347	12,668	57,689	211,364	32,540
Revenue required	25,071,597	35,239,183	412,797	254,183	57,430	238,260	371,113	59,515
Revenue deficiency	1,864,692	3,416,645	30,433	2,085	(36,999)	193,011	181,347	5,716
Percent increase required	8.04%	10.74%	7.96%	0.83%	-39.18%	426.56%	95.56%	10.63%
Test Period Usage (MWh)	545,792	119,432	5,176	2,176	358	226	-	-
Revenue Required per MWh	$ 46	$ 295	$ 80	$ 117	$ 160	$ 1,054	$ -	$ -
Revenue Deficiency per MWh	$ 40,593	$ 11,580	$ 382	$ 18	$ (231)	$ 183	$ -	$ -

KENTUCKY UTILITIES COMPANY COSS Summary	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Current Rate of Return	7.14%	7.03%	6.02%	8.86%	32.83%	-17.95%	2.20%	7.73%
Proposed Rate of Return	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%
EROR Revenues	$ 25,071,597	$ 35,239,183	$ 412,797	$ 254,183	$ 57,430	$ 238,260	$ 371,113	$ 59,515
Current Revenues	23,206,906	31,822,538	382,365	252,098	94,429	45,249	189,766	53,798
Difference	$ 1,864,692	$ 3,416,645	$ 30,433	$ 2,085	$ (36,999)	$ 193,011	$ 181,347	$ 5,716
% Difference	8.04%	10.74%	7.96%	0.83%	-39.18%	426.56%	95.56%	10.63%
Derivation of Delivery Revenues								
Current Total Revenues	23,206,906	31,822,538	382,365	252,098	94,429	45,249	189,766	53,798
Less: Other Revenues	1,051,675	462,582	8,724	4,150	935	-	-	-
Less: Non-Base Revenues	(14,161,658)	(371,861)	(3,902)	876	(4,696)	(2,175)	189,766	53,798
Current Delivery Revenues	$ 36,316,889	$ 31,731,817	$ 377,543	$ 247,072	$ 98,190	$ 47,424	$ -	$ -
Total Revenues at EROR	25,071,597	35,239,183	412,797	254,183	57,430	238,260	371,113	59,515
Less: Other Revenues	1,084,257	512,896	9,066	4,384	998	-	-	-
Less: Non-Base Revenues	(14,005,710)	(236,292)	(2,271)	1,937	(4,274)	(2,175)	189,766	53,798
Delivery Revenues at EROR	$ 37,993,050	$ 34,962,580	$ 406,002	$ 247,863	$ 60,707	$ 240,435	$ 181,347	$ 5,716
Metrics								
Delivery Revenues at EROR	37,993,050	34,962,580	406,002	247,863	60,707	240,435	181,347	5,716
Test Period Usage (MWh)	545,792	119,432	5,176	2,176	358	226	-	-
Test Period Customers	1	180,360	162	1,150	6	14	-	-
Revenue requirement per kWh	$ 0.07	$ 0.29	$ 0.08	$ 0.11	$ 0.17	$ 1.06	$ -	$ -
Revenue requirement per Customer	$ 37,993,050	$ 194	$ 2,506	$ 216	$ 10,118	$ 17,174	$ -	$ -

KENTUCKY UTILITIES COMPANY Allocation Income Tax	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Current Income Tax Calculation									
Rate Base	6,094,469,285	3,229,219,391	681,020,693	39,255,915	410,434,496	22,892,342	427,979,229	747,322,856	277,983,970
Operating Revenues									
Total Sales to Ultimate Customers	1,918,579,051	$ 760,008,473	$ 283,081,162	$ 13,673,146	$ 188,008,245	$ 10,610,472	$ 169,856,799	$ 311,908,528	$ 124,120,223
Sale for Resale	26,763,365	$ 9,163,094	$ 2,636,699	$ 181,155	$ 2,241,692	$ 124,404	$ 2,818,658	$ 5,917,616	$ 2,722,923
Less: Jurisdictional Adjustments	(130,918,095)	$ (54,987,101)	$ (19,328,392)	$ (1,036,265)	$ (14,175,311)	$ (771,932)	$ (12,970,505)	$ (16,899,896)	$ (6,998,651)
Other Revenues	53,885,672	$ 27,282,013	$ 5,851,593	$ 353,255	$ 3,896,843	$ 220,753	$ 4,135,043	$ 7,474,524	$ 3,143,583
Total Operating Revenues	$ 1,868,309,993	$ 741,466,479	$ 272,241,062	$ 13,171,291	$ 179,971,469	$ 10,183,697	$ 163,839,995	$ 308,400,771	$ 122,988,078
Operating Expenses									
O&M Expenses	1,015,027,685	421,048,825	110,355,977	6,709,980	77,757,434	4,413,895	92,657,007	185,906,979	82,588,319
Depreciation & Amortization	419,138,729	216,731,285	45,627,337	2,780,127	29,523,791	1,655,999	30,962,753	54,619,548	21,283,139
Taxes Other than Income	63,019,387	33,332,157	7,223,272	404,048	4,212,074	238,426	4,404,294	7,718,417	2,908,471
Losses/(Gains) From Disposition Of Allowances	(273,929)	(145,144)	(30,610)	(1,764)	(18,448)	(1,029)	(19,236)	(33,590)	(12,495)
Total Operating Expenses	1,496,911,872	670,967,123	163,175,977	9,892,391	111,474,852	6,307,290	128,004,817	248,211,353	106,767,434
Total Operating Income	371,398,121	70,499,357	109,065,085	3,278,900	68,496,618	3,876,407	35,835,178	60,189,418	16,220,644
Less:									
Interest Expense	134,084,995	71,081,474	14,990,606	864,100	9,034,471	503,906	9,420,665	16,450,047	6,118,974
Net Income Before Taxes	237,313,126	(582,118)	94,074,479	2,414,800	59,462,146	3,372,502	26,414,512	43,739,371	10,101,669
Taxable Income	237,313,126	(582,118)	94,074,479	2,414,800	59,462,146	3,372,502	26,414,512	43,739,371	10,101,669
Income Taxes	58,959,997	(144,626)	23,372,626	599,953	14,773,258	837,892	6,562,636	10,866,964	2,509,741
Actual Income Taxes	39,310,099	(96,426)	15,583,112	400,003	9,849,699	558,643	4,375,473	7,245,276	1,673,307
Total Income Tax	39,310,099	(96,426)	15,583,112	400,003	9,849,699	558,643	4,375,473	7,245,276	1,673,307
Curtailable Rider Service Credits	(18,221,727)	-	-	-	-	-	-	(492,441)	(3,447,891)
Re-Allocation of Curtailable Rider Service Credits	18,221,727	8,651,535	1,839,606	130,251	1,444,694	82,156	1,548,374	2,819,476	1,217,692
Net Income after Taxes	332,088,022	61,944,247	91,642,367	2,748,646	57,202,224	3,235,608	29,911,331	50,617,107	16,777,536
Rate of Return	5.45%	1.92%	13.46%	7.00%	13.94%	14.13%	6.99%	6.77%	6.04%

KENTUCKY UTILITIES COMPANY Allocation Income Tax	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Current Income Tax Calculation								
Rate Base	92,442,090	160,397,661	970,795	670,828	156,367	712,068	2,608,937	401,646
Operating Revenues								
Total Sales to Ultimate Customers	$ 23,462,676	$ 32,811,653	$ 394,864	$ 256,895	$ 102,032	$ 47,424	$ 183,089	$ 53,370
Sale for Resale	$ 776,287	$ 169,870	$ 7,362	$ 3,095	$ 510	$ -	$ -	$ -
Less: Jurisdictional Adjustments	$ (2,083,732)	$ (1,621,567)	$ (28,585)	$ (12,042)	$ (9,048)	$ (2,175)	$ 6,677	$ 429
Other Revenues	$ 1,051,675	$ 462,582	$ 8,724	$ 4,150	$ 935	$ -	$ -	$ -
Total Operating Revenues	$ 23,206,906	$ 31,822,538	$ 382,365	$ 252,098	$ 94,429	$ 45,249	$ 189,766	$ 53,798
Operating Expenses								
O&M Expenses	24,244,368	8,827,721	234,604	132,950	22,022	57,549	63,054	7,000
Depreciation & Amortization	7,130,666	8,559,374	68,060	41,608	9,600	131,177	12,436	1,831
Taxes Other than Income	957,833	1,534,679	10,093	7,709	1,636	12,876	45,614	7,787
Losses/(Gains) From Disposition Of Allowances	(4,155)	(7,209)	(44)	(30)	(7)	(32)	(117)	(18)
Total Operating Expenses	32,328,711	18,914,565	312,714	182,236	33,251	201,570	120,987	16,600
Total Operating Income	(9,121,806)	12,907,974	69,650	69,862	61,178	(156,321)	68,779	37,198
Less:								
Interest Expense	2,034,832	3,530,668	21,369	14,766	3,442	15,674		
Net Income Before Taxes	(11,156,638)	9,377,305	48,281	55,096	57,736	(171,995)	68,779	37,198
Taxable Income	(11,156,638)	9,377,305	48,281	55,096	57,736	(171,995)	68,779	37,198
Income Taxes	(2,771,846)	2,329,774	11,995	13,688	14,344	(42,732)	17,088	9,242
Actual Income Taxes	(1,848,059)	1,553,318	7,998	9,126	9,564	(28,490)	11,393	6,162
Total Income Tax	(1,848,059)	1,553,318	7,998	9,126	9,564	(28,490)	11,393	6,162
Curtailable Rider Service Credits	(14,281,395)	-	-	-	-	-	-	-
Re-Allocation of Curtailable Rider Service Credits	409,341	73,799	3,198	1,324	280	-	-	-
Net Income after Taxes	6,598,307	11,280,857	58,454	59,412	51,334	(127,831)	57,386	31,037
Rate of Return	7.14%	7.03%	6.02%	8.86%	32.83%	-17.95%	2.20%	7.73%

KENTUCKY UTILITIES COMPANY Allocation Summary	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Revenue Requirement									
Production									
- Demand	685,885,589	325,817,713	75,234,734	5,093,341	59,311,783	3,377,614	60,554,992	109,563,198	43,451,243
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	675,683,705	231,066,044	66,716,734	4,575,157	56,731,220	3,148,534	71,186,782	149,440,952	68,725,927
Transmission									
- Demand	284,676,949	130,633,941	31,032,120	2,069,526	24,494,929	1,395,535	24,605,739	44,690,154	18,955,410
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Substation									
- Demand	73,494,206	36,001,810	9,747,700	666,236	7,613,613	385,505	7,170,146	11,383,990	-
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Primary Distribution									
- Demand	63,995,010	31,625,370	8,360,765	578,663	6,523,575	330,189	6,227,448	9,892,783	-
- Customer	73,181,849	57,696,486	12,050,252	50,635	560,605	27,761	106,556	34,916	-
- Commodity	-	-	-	-	-	-	-	-	-
Secondary Distribution									
- Demand	41,888,097	34,548,973	6,892,445	442,288	-	-	-	-	-
- Customer	52,390,151	41,312,450	8,658,325	36,316	402,866	-	76,423	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Transformers									
- Demand	19,064,799	12,726,673	2,615,862	165,251	1,853,020	-	1,702,297	-	-
- Customer	18,299,914	14,359,670	3,087,336	12,777	143,809	-	26,889	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Customer Service									
- Demand	-	-	-	-	-	-	-	-	-
- Customer	106,065,643	59,666,130	18,661,967	328,813	2,721,868	379,374	1,465,688	1,198,651	527,346
- Commodity	-	-	-	-	-	-	-	-	-
Total Revenue Requirement									
- Demand	**1,169,004,650**	**571,354,478**	**133,883,626**	**9,015,306**	**99,796,919**	**5,488,843**	**100,260,622**	**175,530,125**	**62,406,654**
- Customer	**249,937,556**	**173,034,736**	**42,457,880**	**428,541**	**3,829,148**	**407,136**	**1,675,555**	**1,233,567**	**527,346**
- Commodity	**675,683,705**	**231,066,044**	**66,716,734**	**4,575,157**	**56,731,220**	**3,148,534**	**71,186,782**	**149,440,952**	**68,725,927**
Total Revenue Requirement	**2,094,625,912**	**975,455,259**	**243,058,240**	**14,019,003**	**160,357,288**	**9,044,512**	**173,122,959**	**326,204,643**	**131,659,927**

KENTUCKY UTILITIES COMPANY Allocation Summary	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Revenue Requirement								
Production								
- Demand	(20,017)	2,880,548	124,183	52,401	12,987	7,242	371,113	52,515
- Customer	-	-	-	-	-	-	-	-
- Commodity	19,517,433	4,289,816	185,870	78,204	12,973	8,060	-	-
Transmission								
- Demand	5,549,831	1,169,685	50,334	21,381	5,560	2,805	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Substation								
- Demand	-	490,494	21,089	4,493	7,842	1,288	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Primary Distribution								
- Demand	-	426,248	18,355	3,889	6,526	1,200	-	-
- Customer	-	2,632,806	2,349	17,086	972	1,424	-	-
- Commodity	-	-	-	-	-	-	-	-
Secondary Distribution								
- Demand	-	-	-	-	3,742	649	-	-
- Customer	-	1,888,113	1,684	12,260	702	1,011	-	-
- Commodity	-	-	-	-	-	-	-	-
Transformers								
- Demand	-	-	-	-	1,474	222	-	-
- Customer	-	663,923	591	4,330	258	330	-	-
- Commodity	-	-	-	-	-	-	-	-
Customer Service								
- Demand	-	-	-	-	-	-	-	-
- Customer	24,351	20,797,551	8,342	60,140	4,393	214,030	-	7,000
- Commodity	-	-	-	-	-	-	-	-
Total Revenue Requirement								
- Demand	**5,529,813**	**4,966,974**	**213,960**	**82,164**	**38,132**	**13,406**	**371,113**	**52,515**
- Customer	**24,351**	**25,982,393**	**12,967**	**93,816**	**6,325**	**216,795**	**-**	**7,000**
- Commodity	**19,517,433**	**4,289,816**	**185,870**	**78,204**	**12,973**	**8,060**	**-**	**-**
Total Revenue Requirement	**25,071,597**	**35,239,183**	**412,797**	**254,183**	**57,430**	**238,260**	**371,113**	**59,515**

KENTUCKY UTILITIES COMPANY Allocation Summary	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Rate Base									
Production									
- Demand	2,577,492,557	1,222,328,417	259,907,968	18,402,497	204,113,016	11,607,405	218,761,402	398,348,476	172,041,090
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	100,565,158	34,430,533	9,907,458	680,695	8,423,209	467,453	10,591,170	22,235,575	10,231,444
Transmission									
- Demand	1,407,202,920	668,120,474	142,064,794	10,058,741	111,567,467	6,344,567	119,574,224	217,735,896	94,037,063
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Substation									
- Demand	406,412,073	208,116,916	49,758,488	3,636,505	38,644,551	1,952,701	39,129,423	62,305,236	-
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Primary Distribution									
- Demand	285,002,657	145,945,158	34,893,898	2,550,154	27,100,080	1,369,361	27,440,104	43,692,496	-
- Customer	341,079,295	274,032,418	51,616,344	229,362	2,389,883	118,144	482,590	158,513	-
- Commodity	-	-	-	-	-	-	-	-	-
Secondary Distribution									
- Demand	193,968,700	162,671,769	29,292,603	1,986,883	-	-	-	-	-
- Customer	252,663,463	203,161,514	38,267,204	170,044	1,771,806	-	357,782	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Transformers									
- Demand	113,526,700	78,566,155	14,147,551	959,612	9,961,679	-	9,883,278	-	-
- Customer	110,246,820	88,647,209	16,697,458	74,197	773,107	-	156,114	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Customer Service									
- Demand	-	-	-	-	-	-	-	-	-
- Customer	306,308,940	143,198,829	34,466,927	507,226	5,689,699	1,032,710	1,603,142	2,846,664	1,674,374
- Commodity	-	-	-	-	-	-	-	-	-
Total Rate Base									
- Demand	**4,983,605,608**	**2,485,748,889**	**530,065,302**	**37,594,392**	**391,386,792**	**21,274,035**	**414,788,431**	**722,082,104**	**266,078,153**
- Customer	**1,010,298,519**	**709,039,970**	**141,047,933**	**980,828**	**10,624,495**	**1,150,855**	**2,599,628**	**3,005,177**	**1,674,374**
- Commodity	**100,565,158**	**34,430,533**	**9,907,458**	**680,695**	**8,423,209**	**467,453**	**10,591,170**	**22,235,575**	**10,231,444**
Total Rate Base	**6,094,469,285**	**3,229,219,391**	**681,020,693**	**39,255,915**	**410,434,496**	**22,892,342**	**427,979,229**	**747,322,856**	**277,983,970**

KENTUCKY UTILITIES COMPANY Allocation Summary	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Rate Base								
Production								
- Demand	57,833,599	10,426,605	451,864	187,018	39,626	32,993	2,608,937	401,646
- Customer	-	-	-	-	-	-	-	-
- Commodity	2,916,917	638,290	27,662	11,629	1,916	1,208	-	-
Transmission								
- Demand	31,611,645	5,699,146	246,987	102,223	21,659	18,034	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Substation								
- Demand	-	2,684,661	116,347	24,077	33,487	9,682	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Primary Distribution								
- Demand	-	1,882,659	81,590	16,884	23,483	6,790	-	-
- Customer	-	11,953,160	10,736	76,215	3,579	8,351	-	-
- Commodity	-	-	-	-	-	-	-	-
Secondary Distribution								
- Demand	-	-	-	-	13,679	3,766	-	-
- Customer	-	8,861,806	7,960	56,504	2,653	6,191	-	-
- Commodity	-	-	-	-	-	-	-	-
Transformers								
- Demand	-	-	-	-	6,607	1,819	-	-
- Customer	-	3,866,748	3,473	24,655	1,158	2,701	-	-
- Commodity	-	-	-	-	-	-	-	-
Customer Service								
- Demand	-	-	-	-	-	-	-	-
- Customer	79,931	114,384,586	24,176	171,622	8,520	620,535	-	-
- Commodity	-	-	-	-	-	-	-	-
Total Rate Base								
- Demand	**89,445,243**	**20,693,071**	**896,788**	**330,203**	**138,541**	**73,083**	**2,608,937**	**401,646**
- Customer	**79,931**	**139,066,300**	**46,346**	**328,996**	**15,910**	**637,777**	**-**	**-**
- Commodity	**2,916,917**	**638,290**	**27,662**	**11,629**	**1,916**	**1,208**	**-**	**-**
Total Rate Base	**92,442,090**	**160,397,661**	**970,795**	**670,828**	**156,367**	**712,068**	**2,608,937**	**401,646**

KENTUCKY UTILITIES COMPANY Allocation Summary	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Total Expenses Excl. Income Taxes									
Production									
- Demand	441,634,401	218,266,452	46,410,759	3,286,063	36,447,671	2,072,689	39,063,376	70,639,104	27,272,820
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	666,052,168	228,036,542	65,617,991	4,508,307	55,787,678	3,095,982	70,146,281	147,268,232	67,763,781
Transmission									
- Demand	151,324,534	71,846,795	15,277,035	1,081,674	11,997,484	682,267	12,858,496	23,414,379	10,112,340
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Substation									
- Demand	34,544,841	17,689,843	4,229,449	309,101	3,284,769	165,979	3,325,983	5,295,917	-
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Primary Distribution									
- Demand	36,681,175	18,783,824	4,491,008	328,217	3,487,907	176,243	3,531,670	5,623,429	-
- Customer	41,801,780	33,584,691	6,325,963	28,110	292,898	14,479	59,145	19,427	-
- Commodity	-	-	-	-	-	-	-	-	-
Secondary Distribution									
- Demand	24,128,877	20,235,672	3,643,875	247,160	-	-	-	-	-
- Customer	29,146,998	23,436,504	4,414,466	19,616	204,394	-	41,273	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Transformers									
- Demand	8,400,734	5,813,728	1,046,889	71,009	737,143	-	731,342	-	-
- Customer	8,158,030	6,559,705	1,235,576	5,490	57,208	-	11,552	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Customer Service									
- Demand	-	-	-	-	-	-	-	-	-
- Customer	77,015,003	47,066,231	14,839,561	278,999	2,084,525	263,275	1,308,192	920,493	369,891
- Commodity	-	-	-	-	-	-	-	-	-
Total Expenses Excl. Income Taxes									
- Demand	**696,714,561**	**352,636,314**	**75,099,014**	**5,323,223**	**55,954,974**	**3,097,179**	**59,510,867**	**104,972,828**	**37,385,160**
- Customer	**156,121,811**	**110,647,131**	**26,815,566**	**332,215**	**2,639,025**	**277,755**	**1,420,162**	**939,920**	**369,891**
- Commodity	**666,052,168**	**228,036,542**	**65,617,991**	**4,508,307**	**55,787,678**	**3,095,982**	**70,146,281**	**147,268,232**	**67,763,781**
Total Expenses Excl. Income Taxes	**1,518,888,540**	**691,319,987**	**167,532,571**	**10,163,745**	**114,381,678**	**6,470,915**	**131,077,310**	**253,180,980**	**105,518,832**

KENTUCKY UTILITIES COMPANY Allocation Summary	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Total Expenses Excl. Income Taxes								
Production								
- Demand	(3,954,274)	1,861,838	80,688	33,395	7,076	5,658	130,085	11,001
- Customer	-	-	-	-	-	-	-	-
- Commodity	19,319,003	4,227,453	183,208	77,022	12,687	8,002	-	-
Transmission								
- Demand	3,399,380	612,862	26,560	10,993	2,329	1,939	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Substation								
- Demand	-	228,195	9,889	2,047	2,846	823	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Primary Distribution								
- Demand	-	242,307	10,501	2,173	3,022	874	-	-
- Customer	-	1,464,948	1,316	9,341	439	1,023	-	-
- Commodity	-	-	-	-	-	-	-	-
Secondary Distribution								
- Demand	-	-	-	-	1,702	468	-	-
- Customer	-	1,022,289	918	6,518	306	714	-	-
- Commodity	-	-	-	-	-	-	-	-
Transformers								
- Demand	-	-	-	-	489	135	-	-
- Customer	-	286,131	257	1,824	86	200	-	-
- Commodity	-	-	-	-	-	-	-	-
Customer Service								
- Demand	-	-	-	-	-	-	-	-
- Customer	18,914	9,621,849	6,015	42,699	3,122	184,239	-	7,000
- Commodity	-	-	-	-	-	-	-	-
Total Expenses Excl. Income Taxes								
- Demand	**(554,894)**	**2,945,202**	**127,638**	**48,607**	**17,464**	**9,897**	**130,085**	**11,001**
- Customer	**18,914**	**12,395,216**	**8,506**	**60,382**	**3,952**	**186,177**	**-**	**7,000**
- Commodity	**19,319,003**	**4,227,453**	**183,208**	**77,022**	**12,687**	**8,002**	**-**	**-**
Total Expenses Excl. Income Taxes	**18,783,023**	**19,567,871**	**319,352**	**186,012**	**34,103**	**204,075**	**130,085**	**18,001**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
UTILITY PLANT										
Intangible Plant										
Total Intangible Plant	9,357									
- Demand	7,740	3,870	825	59	608	33	644	1,119	410	138
- Customer	1,617	1,137	225	2	17	2	4	5	3	0
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	9,357	5,007	1,050	60	625	35	648	1,124	412	138
Total Intangible Plant	9,357									
- Demand	7,740	3,870	825	59	608	33	644	1,119	410	138
- Customer	1,617	1,137	225	2	17	2	4	5	3	0
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	9,357	5,007	1,050	60	625	35	648	1,124	412	138
Production Plant										
Steam Production										
Total Electric Steam Production	2,247,789,081									
- Demand	2,247,789,081	1,067,219,152	226,926,542	16,067,283	178,211,777	10,134,466	191,001,334	347,799,427	150,209,668	50,494,714
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,247,789,081	1,067,219,152	226,926,542	16,067,283	178,211,777	10,134,466	191,001,334	347,799,427	150,209,668	50,494,714
Total Electric Hydro Production	27,207,828									
- Demand	27,207,828	12,917,900	2,746,778	194,483	2,157,122	122,670	2,311,930	4,209,855	1,818,177	611,201
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	27,207,828	12,917,900	2,746,778	194,483	2,157,122	122,670	2,311,930	4,209,855	1,818,177	611,201
Solar Production	16,062,949									
- Demand	16,062,949	7,626,466	1,621,642	114,819	1,273,521	72,422	1,364,917	2,485,413	1,073,415	360,841
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	16,062,949	7,626,466	1,621,642	114,819	1,273,521	72,422	1,364,917	2,485,413	1,073,415	360,841
Wind Production	585,316									
- Demand	585,316	277,900	59,091	4,184	46,406	2,639	49,736	90,566	39,114	13,149
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	585,316	277,900	59,091	4,184	46,406	2,639	49,736	90,566	39,114	13,149
Total Electric Other Production	558,478,182									
- Demand	558,478,182	265,157,713	56,381,412	3,992,024	44,277,904	2,517,976	47,455,555	86,413,086	37,320,593	12,545,748
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	558,478,182	265,157,713	56,381,412	3,992,024	44,277,904	2,517,976	47,455,555	86,413,086	37,320,593	12,545,748

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
UTILITY PLANT								
Intangible Plant								
Total Intangible Plant								
- Demand	32	1	1	0	0	-	-	
- Customer	224	0	1	0	0	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	256	1	1	0	0	-	-	
Total Intangible Plant								
- Demand	32	1	1	0	0	-	-	
- Customer	224	0	1	0	0	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	256	1	1	0	0	-	-	
Production Plant								
Steam Production								
Total Electric Steam Production								
- Demand	9,103,505	394,524	163,286	34,597	28,806	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	9,103,505	394,524	163,286	34,597	28,806	-	-	
Total Electric Hydro Production								
- Demand	110,191	4,775	1,976	419	349	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	110,191	4,775	1,976	419	349	-	-	
Solar Production								
- Demand	65,055	2,819	1,167	247	206	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	65,055	2,819	1,167	247	206	-	-	
Wind Production								
- Demand	2,371	103	43	9	8	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	2,371	103	43	9	8	-	-	
Total Electric Other Production								
- Demand	2,261,826	98,022	40,570	8,596	7,157	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	2,261,826	98,022	40,570	8,596	7,157	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assign Plant - Solar	3,571,093									
- Demand	3,571,093	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	3,571,093	-	-	-	-	-	-	-	-	-
Total Production Plant	2,853,694,449									
- Demand	2,853,694,449	1,353,199,131	287,735,466	20,372,792	225,966,730	12,850,172	242,183,472	440,998,347	190,460,968	64,025,653
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,853,694,449	1,353,199,131	287,735,466	20,372,792	225,966,730	12,850,172	242,183,472	440,998,347	190,460,968	64,025,653
Transmission Plant										
Total Electric Transmission	1,376,873,343									
- Demand	1,376,873,343	653,720,411	139,002,858	9,841,944	109,162,842	6,207,822	116,997,029	213,043,013	92,010,273	30,930,316
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,376,873,343	653,720,411	139,002,858	9,841,944	109,162,842	6,207,822	116,997,029	213,043,013	92,010,273	30,930,316
Total Transmission Plant	1,376,873,343									
- Demand	1,376,873,343	653,720,411	139,002,858	9,841,944	109,162,842	6,207,822	116,997,029	213,043,013	92,010,273	30,930,316
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,376,873,343	653,720,411	139,002,858	9,841,944	109,162,842	6,207,822	116,997,029	213,043,013	92,010,273	30,930,316
Distribution Plant										
(360) Land and Land Rights	7,088,651									
- Demand	7,088,651	3,629,981	867,889	63,428	674,039	34,059	682,497	1,086,730	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	7,088,651	3,629,981	867,889	63,428	674,039	34,059	682,497	1,086,730	-	-
(361) Structures and Improvements	33,876,859									
- Demand	33,876,859	17,347,781	4,147,665	303,124	3,221,253	162,769	3,261,670	5,193,511	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	33,876,859	17,347,781	4,147,665	303,124	3,221,253	162,769	3,261,670	5,193,511	-	-
(362) Station Equipment	395,010,504									
- Demand	395,010,504	202,278,361	48,362,553	3,534,486	37,560,409	1,897,919	38,031,678	60,557,312	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	395,010,504	202,278,361	48,362,553	3,534,486	37,560,409	1,897,919	38,031,678	60,557,312	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Direct Assign Plant - Solar								
- Demand	-	-	-	-	-	3,085,351	485,742	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	3,085,351	485,742	
Total Production Plant								
- Demand	11,542,947	500,244	207,041	43,868	36,525	3,085,351	485,742	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	11,542,947	500,244	207,041	43,868	36,525	3,085,351	485,742	
Transmission Plant								
Total Electric Transmission								
- Demand	5,576,312	241,664	100,020	21,192	17,645	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	5,576,312	241,664	100,020	21,192	17,645	-	-	
Total Transmission Plant								
- Demand	5,576,312	241,664	100,020	21,192	17,645	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	5,576,312	241,664	100,020	21,192	17,645	-	-	
Distribution Plant								
(360) Land and Land Rights								
- Demand	46,826	2,029	420	584	169	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	46,826	2,029	420	584	169	-	-	
(361) Structures and Improvements								
- Demand	223,782	9,698	2,007	2,791	807	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	223,782	9,698	2,007	2,791	807	-	-	
(362) Station Equipment								
- Demand	2,609,345	113,083	23,401	32,548	9,410	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	2,609,345	113,083	23,401	32,548	9,410	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(363) PC HW/SW and Comm Equipment	68,710,645									
- Demand	34,288,473	20,443,004	4,397,876	313,558	2,595,407	113,937	2,621,018	3,635,425	-	-
- Customer	34,422,172	24,183,062	4,782,589	32,367	355,569	38,382	82,819	99,005	55,923	2,663
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	68,710,645	44,626,067	9,180,465	345,924	2,950,976	152,319	2,703,837	3,734,430	55,923	2,663
(364) Poles, Towers & Fixtures	379,114,787									
- Demand	184,508,158	117,634,733	24,616,362	1,742,788	10,803,366	545,892	10,938,916	17,417,884	-	-
- Customer	194,606,629	156,401,047	29,459,472	130,906	1,364,000	41,508	275,433	55,692	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	379,114,787	274,035,780	54,075,834	1,873,694	12,167,366	587,400	11,214,349	17,473,575	-	-
(365) Overhead Conductors and Devices	550,838,424									
- Demand	268,082,877	170,918,500	35,766,577	2,532,200	15,696,853	793,159	15,893,801	25,307,479	-	-
- Customer	282,755,547	227,244,384	42,803,418	190,201	1,981,837	60,310	400,193	80,918	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	550,838,424	398,162,884	78,569,995	2,722,401	17,678,690	853,469	16,293,995	25,388,397	-	-
(366) Underground Conduit	1,143,017									
- Demand	329,485	227,141	45,453	3,180	14,320	724	14,500	23,088	-	-
- Customer	813,532	653,902	123,168	547	5,703	129	1,152	173	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,143,017	881,042	168,621	3,727	20,023	852	15,652	23,261	-	-
(367) Underground Conductors and Devices	232,203,623									
- Demand	66,934,822	46,143,576	9,233,793	645,999	2,909,189	147,001	2,945,690	4,690,382	-	-
- Customer	165,268,801	132,839,988	25,021,545	111,185	1,158,520	26,167	233,940	35,107	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	232,203,623	178,983,563	34,255,338	757,185	4,067,709	173,167	3,179,631	4,725,489	-	-
(368) Line Transformers	240,468,707									
- Demand	121,996,645	84,427,780	15,203,065	1,031,206	10,704,895	-	10,620,645	-	-	-
- Customer	118,472,062	95,260,957	17,943,214	79,732	830,787	-	167,761	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	240,468,707	179,688,738	33,146,279	1,110,939	11,535,682	-	10,788,406	-	-	-
(369) Services	91,378,012									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	91,378,012	76,109,700	13,689,785	179,234	1,020,645	-	377,119	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	91,378,012	76,109,700	13,689,785	179,234	1,020,645	-	377,119	-	-	-
(370) Meters	105,320,141									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	105,320,141	71,663,322	21,295,885	325,608	4,815,522	1,078,377	1,147,732	2,940,243	1,757,880	83,709
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	105,320,141	71,663,322	21,295,885	325,608	4,815,522	1,078,377	1,147,732	2,940,243	1,757,880	83,709

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
(363) PC HW/SW and Comm Equipment							
- Demand	156,646	6,789	1,405	2,652	757	-	-
- Customer	4,753,447	1,567	11,125	532	23,122	-	-
- Commodity	-	-	-	-	-	-	-
Total	4,910,093	8,356	12,530	3,184	23,879	-	-
(364) Poles, Towers & Fixtures							
- Demand	750,516	32,526	6,731	14,361	4,083	-	-
- Customer	6,822,137	6,128	43,499	2,043	4,766	-	-
- Commodity	-	-	-	-	-	-	-
Total	7,572,654	38,653	50,230	16,404	8,849	-	-
(365) Overhead Conductors and Devices							
- Demand	1,090,470	47,258	9,780	20,866	5,932	-	-
- Customer	9,912,289	8,903	63,202	2,968	6,925	-	-
- Commodity	-	-	-	-	-	-	-
Total	11,002,759	56,162	72,982	23,834	12,857	-	-
(366) Underground Conduit							
- Demand	995	43	9	25	7	-	-
- Customer	28,523	26	182	9	20	-	-
- Commodity	-	-	-	-	-	-	-
Total	29,518	69	191	34	27	-	-
(367) Underground Conductors and Devices							
- Demand	202,103	8,759	1,813	5,084	1,434	-	-
- Customer	5,794,415	5,205	36,946	1,735	4,048	-	-
- Commodity	-	-	-	-	-	-	-
Total	5,996,519	13,963	38,759	6,819	5,482	-	-
(368) Line Transformers							
- Demand	-	-	-	7,100	1,954	-	-
- Customer	4,155,236	3,732	26,494	1,244	2,903	-	-
- Commodity	-	-	-	-	-	-	-
Total	4,155,236	3,732	26,494	8,344	4,857	-	-
(369) Services							
- Demand	-	-	-	-	-	-	-
- Customer	-	-	-	1,528	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	-	-	-	1,528	-	-	-
(370) Meters							
- Demand	-	-	-	-	-	-	-
- Customer	-	25,269	179,382	7,211	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	-	25,269	179,382	7,211	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(371.01) EV Direct Plant and ADIT	708,146									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	708,146	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	708,146	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises	46,036									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	46,036	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	46,036	-	-	-	-	-	-	-	-	-
(373) Street Lighting	122,661,782									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	122,661,782	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	122,661,782	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Total Distribution Plant	2,228,569,334									
- Demand	1,112,116,475	663,050,857	142,641,233	10,169,970	84,179,731	3,695,459	85,010,415	117,911,811	-	-
- Customer	1,116,452,859	784,356,362	155,119,076	1,049,780	11,532,583	1,244,873	2,686,149	3,211,137	1,813,803	86,372
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,228,569,334	1,447,407,219	297,760,309	11,219,749	95,712,314	4,940,332	87,696,564	121,122,948	1,813,803	86,372
General Plant										
(389) Land and Land Rights	7,089,303									
- Demand	5,863,927	2,932,319	625,325	44,353	460,529	24,991	487,860	847,873	310,292	104,308
- Customer	1,225,376	861,251	170,341	1,153	12,672	1,369	2,952	3,532	1,995	95
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	7,089,303	3,793,569	795,666	45,506	473,201	26,360	490,812	851,405	312,287	104,403
(390) Structures and Improvements	107,505,034									
- Demand	88,922,939	44,466,858	9,482,679	672,583	6,983,642	378,973	7,398,106	12,857,484	4,705,386	1,581,770
- Customer	18,582,095	13,060,351	2,583,114	17,492	192,169	20,761	44,766	53,558	30,256	1,441
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	107,505,034	57,527,209	12,065,793	690,074	7,175,811	399,734	7,442,872	12,911,042	4,735,642	1,583,211
(391) Office Equipment	10,399,260									
- Demand	8,601,762	4,301,402	917,286	65,061	675,547	36,659	715,639	1,243,740	455,165	153,009
- Customer	1,797,498	1,263,364	249,872	1,692	18,589	2,008	4,330	5,181	2,927	139
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	10,399,260	5,564,766	1,167,158	66,753	694,136	38,667	719,970	1,248,921	458,092	153,148

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(371.01) EV Direct Plant and ADIT								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	708,146	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	708,146	-	-	
(371) Install on Customer Premises								
- Demand	-	-	-	-	-	-	-	
- Customer	46,036	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	46,036	-	-	-	-	-	-	
(373) Street Lighting								
- Demand	-	-	-	-	-	-	-	
- Customer	122,661,782	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	122,661,782	-	-	-	-	-	-	
Distribution Plant Adjustment								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
Total Distribution Plant								
- Demand	5,080,684	220,185	45,565	86,011	24,554	-	-	
- Customer	154,173,866	50,830	360,830	17,270	749,929	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	159,254,550	271,015	406,395	103,280	774,483	-	-	
General Plant								
(389) Land and Land Rights								
- Demand	24,382	1,057	387	166	86	-	-	
- Customer	169,523	56	396	19	21	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	193,905	1,112	784	185	108	-	-	
(390) Structures and Improvements								
- Demand	369,734	16,023	5,873	2,515	1,311	-	-	
- Customer	2,570,722	847	6,012	288	320	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	2,940,455	16,870	11,886	2,803	1,632	-	-	
(391) Office Equipment								
- Demand	35,765	1,550	568	243	127	-	-	
- Customer	248,673	82	582	28	31	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	284,438	1,632	1,150	271	158	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(392) Transportation Equipment	3,206,929									
- Demand	2,652,616	1,326,469	282,873	20,063	208,326	11,305	220,689	383,545	140,364	47,185
- Customer	554,313	389,597	77,056	522	5,732	619	1,335	1,598	903	43
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	3,206,929	1,716,066	359,929	20,585	214,058	11,924	222,025	385,143	141,267	47,228
(393) Stores Equipment	320,741									
- Demand	265,301	132,667	28,292	2,007	20,836	1,131	22,072	38,360	14,039	4,719
- Customer	55,440	38,966	7,707	52	573	62	134	160	90	4
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	320,741	171,632	35,998	2,059	21,409	1,193	22,206	38,520	14,129	4,724
(394) Tools, Shop, and Garage Equip	17,183,008									
- Demand	14,212,949	7,107,336	1,515,659	107,502	1,116,227	60,573	1,182,472	2,055,069	752,083	252,821
- Customer	2,970,059	2,087,494	412,871	2,796	30,715	3,318	7,155	8,560	4,836	230
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	17,183,008	9,194,830	1,928,529	110,298	1,146,942	63,891	1,189,627	2,063,629	756,919	253,052
(395) Lab Equipment	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment	4,342,151									
- Demand	3,591,616	1,796,026	383,007	27,166	282,071	15,307	298,811	519,316	190,052	63,888
- Customer	750,535	527,510	104,332	706	7,762	839	1,808	2,163	1,222	58
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	4,342,151	2,323,536	487,340	27,872	289,832	16,145	300,619	521,480	191,274	63,946
(397) Communication Equipment	79,958,727									
- Demand	66,137,972	33,072,994	7,052,907	500,245	5,194,204	281,868	5,502,469	9,562,976	3,499,712	1,176,469
- Customer	13,820,755	9,713,862	1,921,235	13,010	142,929	15,441	33,295	39,834	22,503	1,072
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	79,958,727	42,786,856	8,974,142	513,255	5,337,133	297,309	5,535,765	9,602,811	3,522,216	1,177,540
(398) Misc. Equipment	77,947									
- Demand	64,474	32,241	6,875	488	5,064	275	5,364	9,322	3,412	1,147
- Customer	13,473	9,469	1,873	13	139	15	32	39	22	1
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	77,947	41,710	8,748	500	5,203	290	5,396	9,361	3,434	1,148
General Plant Adjustment	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(392) Transportation Equipment								
- Demand	11,029	478	175	75	39	-	-	
- Customer	76,686	25	179	9	10	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	87,715	503	355	84	49	-	-	
(393) Stores Equipment								
- Demand	1,103	48	18	8	4	-	-	
- Customer	7,670	3	18	1	1	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	8,773	50	35	8	5	-	-	
(394) Tools, Shop, and Garage Equip								
- Demand	59,096	2,561	939	402	210	-	-	
- Customer	410,890	135	961	46	51	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	469,986	2,696	1,900	448	261	-	-	
(395) Lab Equipment								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
(396) Power Operated Equipment								
- Demand	14,934	647	237	102	53	-	-	
- Customer	103,832	34	243	12	13	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	118,766	681	480	113	66	-	-	
(397) Communication Equipment								
- Demand	274,996	11,918	4,368	1,871	975	-	-	
- Customer	1,912,019	630	4,472	214	238	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	2,187,015	12,548	8,840	2,085	1,213	-	-	
(398) Misc. Equipment								
- Demand	268	12	4	2	1	-	-	
- Customer	1,864	1	4	0	0	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	2,132	12	9	2	1	-	-	
General Plant Adjustment								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total General Plant	230,083,100									
- Demand	190,313,556	95,168,311	20,294,903	1,439,466	14,946,443	811,082	15,833,483	27,517,687	10,070,504	3,385,316
- Customer	39,769,543	27,951,864	5,528,400	37,436	411,282	44,432	95,808	114,625	64,753	3,083
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	230,083,100	123,120,175	25,823,303	1,476,902	15,357,725	855,514	15,929,292	27,632,311	10,135,257	3,388,400
Total Utility Plant	7,104,347,168									
- Demand	5,533,005,562	2,765,142,580	589,675,286	41,824,230	434,256,354	23,564,569	460,025,043	799,471,977	292,542,154	98,341,423
- Customer	1,156,224,020	812,309,362	160,647,701	1,087,217	11,943,881	1,289,306	2,781,962	3,325,766	1,878,559	89,455
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	6,689,229,582	3,577,451,942	750,322,987	42,911,447	446,200,236	24,853,876	462,807,005	802,797,743	294,420,714	98,430,878
Additions to Utility Plant										
Plant Held for Future Use	1,567,610									
- Demand	1,296,650	648,404	138,274	9,807	101,834	5,526	107,877	187,484	68,613	23,065
- Customer	270,959	190,443	37,666	255	2,802	303	653	781	441	21
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,567,610	838,846	175,940	10,062	104,636	5,829	108,530	188,265	69,054	23,086
CWIP Production	57,396,834									
- Demand	57,396,834	27,251,222	5,794,523	410,275	4,550,601	258,782	4,877,180	8,880,987	3,835,573	1,289,372
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	57,396,834	27,251,222	5,794,523	410,275	4,550,601	258,782	4,877,180	8,880,987	3,835,573	1,289,372
CWIP Transmission	189,491,377									
- Demand	189,491,377	89,967,884	19,130,186	1,354,492	15,023,471	854,348	16,101,647	29,319,918	12,662,859	4,256,766
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	189,491,377	89,967,884	19,130,186	1,354,492	15,023,471	854,348	16,101,647	29,319,918	12,662,859	4,256,766
CWIP Distribution	55,174,562									
- Demand	27,533,601	16,415,707	3,531,489	251,786	2,084,108	91,492	2,104,674	2,919,242	-	-
- Customer	27,640,961	19,418,969	3,840,413	25,990	285,522	30,820	66,503	79,501	44,906	2,138
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	55,174,562	35,834,675	7,371,902	277,777	2,369,630	122,312	2,171,177	2,998,742	44,906	2,138
CWIP General	111,487,204									
- Demand	92,216,796	46,113,986	9,833,934	697,496	7,242,328	393,011	7,672,145	13,333,747	4,879,682	1,640,361
- Customer	19,270,408	13,544,129	2,678,797	18,140	199,287	21,530	46,424	55,542	31,376	1,494
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	111,487,204	59,658,115	12,512,731	715,636	7,441,615	414,541	7,718,569	13,389,289	4,911,058	1,641,856
Total Additional to Utility Plant	415,117,586									
- Demand	367,935,259	180,397,203	38,428,405	2,723,857	29,002,342	1,603,158	30,863,523	54,641,379	21,446,727	7,209,565
- Customer	47,182,328	33,153,540	6,556,876	44,385	487,611	52,653	113,580	135,823	76,723	3,653
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	415,117,586	213,550,743	44,985,281	2,768,241	29,489,953	1,655,811	30,977,103	54,777,202	21,523,450	7,213,218

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Total General Plant							
- Demand	791,307	34,293	12,570	5,383	2,806	-	-
- Customer	5,501,878	1,813	12,868	616	686	-	-
- Commodity	-	-	-	-	-	-	-
Total	6,293,185	36,106	25,438	5,999	3,492	-	-
Total Utility Plant							
- Demand	22,991,282	996,387	365,198	156,455	81,531	3,085,351	485,742
- Customer	159,675,968	52,643	373,698	17,886	750,615	-	-
- Commodity	-	-	-	-	-	-	-
Total	182,667,250	1,049,029	738,896	174,340	832,146	3,085,351	485,742
Additions to Utility Plant							
Plant Held for Future Use							
- Demand	5,391	234	86	37	19	-	-
- Customer	37,486	12	88	4	5	-	-
- Commodity	-	-	-	-	-	-	-
Total	42,877	246	173	41	24	-	-
CWIP Production							
- Demand	232,456	10,074	4,169	883	736	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	232,456	10,074	4,169	883	736	-	-
CWIP Transmission							
- Demand	767,437	33,259	13,765	2,917	2,428	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	767,437	33,259	13,765	2,917	2,428	-	-
CWIP Distribution							
- Demand	125,787	5,451	1,128	2,129	608	-	-
- Customer	3,817,012	1,258	8,933	428	18,567	-	-
- Commodity	-	-	-	-	-	-	-
Total	3,942,799	6,710	10,061	2,557	19,175	-	-
CWIP General							
- Demand	383,429	16,617	6,091	2,608	1,360	-	-
- Customer	2,665,946	878	6,235	298	332	-	-
- Commodity	-	-	-	-	-	-	-
Total	3,049,375	17,495	12,326	2,907	1,692	-	-
Total Additional to Utility Plant							
- Demand	1,514,500	65,635	25,239	8,575	5,151	-	-
- Customer	6,520,443	2,149	15,256	730	18,904	-	-
- Commodity	-	-	-	-	-	-	-
Total	8,034,943	67,784	40,496	9,305	24,054	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Utility Plant	7,104,347,168									
- Demand	5,900,940,821	2,945,539,783	628,103,691	44,548,087	463,258,697	25,167,728	490,888,566	854,113,356	313,988,881	105,550,988
- Customer	1,203,406,348	845,462,903	167,204,577	1,131,602	12,431,493	1,341,959	2,895,542	3,461,590	1,955,283	93,109
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	**7,104,347,168**	**3,791,002,686**	**795,308,268**	**45,679,688**	**475,690,189**	**26,509,687**	**493,784,108**	**857,574,946**	**315,944,164**	**105,644,097**
OTHER RATE BASE ITEMS										
Other Rate Base Items										
Prepayments	11,753,788									
- Demand	9,722,162	4,861,670	1,036,764	73,535	763,539	41,434	808,853	1,405,740	514,451	172,939
- Customer	2,031,626	1,427,935	282,422	1,912	21,011	2,270	4,895	5,856	3,308	158
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	11,753,788	6,289,605	1,319,186	75,448	784,549	43,704	813,748	1,411,596	517,759	173,096
Cash Working Capital	155,388,705									
- Demand	40,463,634	20,091,555	4,275,626	303,032	3,130,925	174,456	3,329,868	5,936,924	2,277,473	765,599
- Customer	14,359,912	10,262,120	2,782,858	41,827	305,348	31,891	194,084	116,366	41,133	2,157
- Commodity	100,565,158	34,430,533	9,907,458	680,695	8,423,209	467,453	10,591,170	22,235,575	10,231,444	2,916,917
Total	155,388,705	64,784,207	16,965,942	1,025,554	11,859,482	673,800	14,115,122	28,288,865	12,550,050	3,684,673
Materials and Supplies	80,357,615									
- Demand	66,467,913	33,237,984	7,088,091	502,740	5,220,116	283,274	5,529,919	9,610,683	3,517,171	1,182,338
- Customer	13,889,702	9,762,426	1,930,845	13,075	143,646	15,519	33,463	40,035	22,617	1,077
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	80,357,615	43,000,411	9,018,936	515,815	5,363,762	298,793	5,563,382	9,650,718	3,539,788	1,183,415
Fuel Stock	94,818,482									
- Demand	94,818,482	45,018,503	9,572,442	677,766	7,517,507	427,502	8,057,009	14,671,222	6,336,294	2,130,018
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	94,818,482	45,018,503	9,572,442	677,766	7,517,507	427,502	8,057,009	14,671,222	6,336,294	2,130,018
ADIT - Production	(549,705,267)									
- Demand	(549,705,267)	(260,992,454)	(55,495,739)	(3,929,314)	(43,582,360)	(2,478,422)	(46,710,094)	(85,055,657)	(36,734,339)	(12,348,672)
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(549,705,267)	(260,992,454)	(55,495,739)	(3,929,314)	(43,582,360)	(2,478,422)	(46,710,094)	(85,055,657)	(36,734,339)	(12,348,672)
ADIT - Transmission	(254,238,937)									
- Demand	(254,238,937)	(120,709,129)	(25,666,805)	(1,817,310)	(20,156,861)	(1,146,271)	(21,603,440)	(39,338,280)	(16,989,648)	(5,711,266)
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(254,238,937)	(120,709,129)	(25,666,805)	(1,817,310)	(20,156,861)	(1,146,271)	(21,603,440)	(39,338,280)	(16,989,648)	(5,711,266)

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Total Utility Plant								
- Demand	24,505,782	1,062,022	390,437	165,029	86,682	3,085,351	485,742	
- Customer	166,196,411	54,792	388,954	18,616	769,518	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	**190,702,193**	**1,116,813**	**779,391**	**183,645**	**856,200**	**3,085,351**	**485,742**	
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Prepayments								
- Demand	40,424	1,752	642	275	143	-	-	
- Customer	281,076	93	657	31	2	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	321,500	1,844	1,300	306	145	-	-	
Cash Working Capital								
- Demand	166,621	7,221	2,732	1,024	579	-	-	
- Customer	567,281	869	6,172	457	7,348	-	-	
- Commodity	638,290	27,662	11,629	1,916	1,208	-	-	
Total	1,372,192	35,752	20,533	3,397	9,135	-	-	
Materials and Supplies								
- Demand	276,368	11,977	4,390	1,880	980	-	-	
- Customer	1,921,644	633	4,494	215	13	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	2,198,012	12,610	8,885	2,095	993	-	-	
Fuel Stock								
- Demand	384,013	16,642	6,888	1,459	1,215	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	384,013	16,642	6,888	1,459	1,215	-	-	
ADIT - Production								
- Demand	(2,226,296)	(96,482)	(39,932)	(8,461)	(7,045)	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	(2,226,296)	(96,482)	(39,932)	(8,461)	(7,045)	-	-	
ADIT - Transmission								
- Demand	(1,029,663)	(44,623)	(18,469)	(3,913)	(3,258)	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	(1,029,663)	(44,623)	(18,469)	(3,913)	(3,258)	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
ADIT - Distribution	(412,312,953)									
- Demand	(205,755,334)	(122,672,628)	(26,390,396)	(1,881,570)	(15,574,294)	(683,706)	(15,727,981)	(21,815,147)	-	-
- Customer	(206,557,619)	(145,115,650)	(28,698,952)	(194,222)	(2,133,671)	(230,317)	(496,971)	(594,100)	(335,576)	(15,980)
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(412,312,953)	(267,788,278)	(55,089,348)	(2,075,793)	(17,707,965)	(914,023)	(16,224,952)	(22,409,247)	(335,576)	(15,980)
ADIT - General	(44,025,337)									
- Demand	(36,415,619)	(18,210,016)	(3,883,336)	(275,435)	(2,859,933)	(155,197)	(3,029,664)	(5,265,382)	(1,926,944)	(647,765)
- Customer	(7,609,718)	(5,348,460)	(1,057,834)	(7,163)	(78,697)	(8,502)	(18,333)	(21,933)	(12,390)	(590)
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(44,025,337)	(23,558,476)	(4,941,170)	(282,598)	(2,938,630)	(163,699)	(3,047,996)	(5,287,315)	(1,939,335)	(648,355)
ADIT - Solar Direct	(17,950,562)									
- Demand	(8,728,831)	-	-	-	-	-	-	-	-	-
- Customer	(9,221,731)	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(17,950,562)	(12,977,000)	(2,560,598)	(88,654)	(575,566)	(27,783)	(530,393)	(826,393)	-	-
Customer Advances	(17,950,562)									
- Demand	(8,728,831)	(5,565,695)	(1,164,615)	(82,451)	(510,931)	(25,817)	(517,342)	(823,756)	-	-
- Customer	(9,221,731)	(7,411,304)	(1,395,982)	(6,203)	(64,635)	(1,965)	(13,052)	(2,637)	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(17,950,562)	(12,977,000)	(2,560,598)	(88,654)	(575,566)	(27,783)	(530,393)	(826,393)	-	-
Investment Tax Credits	(73,402,905)									
- Demand	(73,402,905)	(34,850,684)	(7,410,423)	(524,687)	(5,819,613)	(330,947)	(6,237,264)	(11,357,600)	(4,905,187)	(1,648,935)
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(73,402,905)	(34,850,684)	(7,410,423)	(524,687)	(5,819,613)	(330,947)	(6,237,264)	(11,357,600)	(4,905,187)	(1,648,935)
Total Other Rate Base Items	(1,009,877,884)									
- Demand	(917,335,213)	(459,790,894)	(98,038,390)	(6,953,695)	(71,871,905)	(3,893,693)	(76,100,134)	(132,031,252)	(47,910,729)	(16,105,745)
- Customer	(193,107,828)	(136,422,933)	(26,156,644)	(150,774)	(1,806,998)	(191,104)	(295,914)	(456,413)	(280,909)	(13,178)
- Commodity	100,565,158	34,430,533	9,907,458	680,695	8,423,209	467,453	10,591,170	22,235,575	10,231,444	2,916,917
Total	(1,009,877,884)	(561,783,294)	(114,287,576)	(6,423,773)	(65,255,693)	(3,617,345)	(65,804,878)	(110,252,090)	(37,960,193)	(13,202,006)
Total Rate Base	**6,094,469,285**									
- Demand	**4,983,605,608**	**2,485,748,889**	**530,065,302**	**37,594,392**	**391,386,792**	**21,274,035**	**414,788,431**	**722,082,104**	**266,078,153**	**89,445,243**
- Customer	**1,010,298,519**	**709,039,970**	**141,047,933**	**980,828**	**10,624,495**	**1,150,855**	**2,599,628**	**3,005,177**	**1,674,374**	**79,931**
- Commodity	**100,565,158**	**34,430,533**	**9,907,458**	**680,695**	**8,423,209**	**467,453**	**10,591,170**	**22,235,575**	**10,231,444**	**2,916,917**
Total	**6,094,469,285**	**3,229,219,391**	**681,020,693**	**39,255,915**	**410,434,496**	**22,892,342**	**427,979,229**	**747,322,856**	**277,983,970**	**92,442,090**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
ADIT - Distribution							
- Demand	(939,989)	(40,737)	(8,430)	(15,913)	(4,543)	-	-
- Customer	(28,524,076)	(9,404)	(66,758)	(3,195)	(138,746)	-	-
- Commodity	-	-	-	-	-	-	-
Total	(29,464,066)	(50,141)	(75,188)	(19,108)	(143,289)	-	-
ADIT - General							
- Demand	(151,413)	(6,562)	(2,405)	(1,030)	(537)	-	-
- Customer	(1,052,759)	(347)	(2,462)	(118)	(131)	-	-
- Commodity	-	-	-	-	-	-	-
Total	(1,204,172)	(6,909)	(4,867)	(1,148)	(668)	-	-
ADIT - Solar Direct							
- Demand	-	-	-	-	-	(476,415)	(84,096)
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	(358,772)	(1,829)	(2,380)	(776)	(419)	-	-
Customer Advances							
- Demand	(35,495)	(1,538)	(318)	(679)	(193)	-	-
- Customer	(323,277)	(290)	(2,061)	(97)	(226)	-	-
- Commodity	-	-	-	-	-	-	-
Total	(358,772)	(1,829)	(2,380)	(776)	(419)	-	-
Investment Tax Credits							
- Demand	(297,280)	(12,883)	(5,332)	(1,130)	(941)	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	(297,280)	(12,883)	(5,332)	(1,130)	(941)	-	-
Total Other Rate Base Items							
- Demand	(3,812,711)	(165,234)	(60,234)	(26,488)	(13,599)	(476,415)	(84,096)
- Customer	(27,130,111)	(8,446)	(59,958)	(2,706)	(131,741)	-	-
- Commodity	638,290	27,662	11,629	1,916	1,208	-	-
Total	(30,304,532)	(146,018)	(108,563)	(27,278)	(144,132)	(476,415)	(84,096)
Total Rate Base							
- Demand	**20,693,071**	**896,788**	**330,203**	**138,541**	**73,083**	**2,608,937**	**401,646**
- Customer	**139,066,300**	**46,346**	**328,996**	**15,910**	**637,777**	**-**	**-**
- Commodity	**638,290**	**27,662**	**11,629**	**1,916**	**1,208**	**-**	**-**
Total	**160,397,661**	**970,795**	**670,828**	**156,367**	**712,068**	**2,608,937**	**401,646**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
OPERATIONS & MAINTENANCE EXPENSES										
Production Expense										
Labor-related Expenses	15,981,177									
- Demand	14,269,496	6,774,959	1,440,583	101,999	1,131,330	64,336	1,212,522	2,207,913	953,566	320,552
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	1,711,681	586,029	168,631	11,586	143,368	7,956	180,268	378,463	174,146	49,648
Total	15,981,177	7,360,988	1,609,214	113,585	1,274,699	72,292	1,392,790	2,586,376	1,127,712	370,200
Fuel / Energy-related Expenses	590,888,671									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	590,888,671	202,302,786	58,213,049	3,999,548	49,492,080	2,746,602	62,230,325	130,649,120	60,116,688	17,138,868
Total	590,888,671	202,302,786	58,213,049	3,999,548	49,492,080	2,746,602	62,230,325	130,649,120	60,116,688	17,138,868
Account 502 Steam Expenses	32,820,527									
- Demand	18,150,745	8,617,723	1,832,417	129,742	1,439,048	81,835	1,542,323	2,808,457	1,212,933	407,741
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	14,669,782	5,022,499	1,445,235	99,295	1,228,722	68,189	1,544,970	3,243,579	1,492,496	425,501
Total	32,820,527	13,640,222	3,277,651	229,038	2,667,770	150,024	3,087,293	6,052,036	2,705,429	833,242
Account 505 Electric Expenses	7,237,284									
- Demand	5,592,783	2,655,376	564,622	39,977	443,413	25,216	475,235	865,369	373,741	125,637
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	1,644,500	563,028	162,013	11,131	137,741	7,644	173,193	363,609	167,311	47,699
Total	7,237,284	3,218,404	726,634	51,109	581,155	32,860	648,428	1,228,978	541,051	173,336
Demand-related Expenses	60,982,955									
- Demand	60,982,955	28,953,863	6,156,561	435,909	4,834,920	274,950	5,181,903	9,435,866	4,075,218	1,369,931
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	60,982,955	28,953,863	6,156,561	435,909	4,834,920	274,950	5,181,903	9,435,866	4,075,218	1,369,931
Solar Generation	594,314									
- Demand	594,314	282,172	59,999	4,248	47,119	2,680	50,501	91,958	39,715	13,351
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	594,314	282,172	59,999	4,248	47,119	2,680	50,501	91,958	39,715	13,351
Solar Direct O&M Assignment	59,657									
- Demand	59,657	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	59,657	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
OPERATIONS & MAINTENANCE EXPENSES							
Production Expense							
Labor-related Expenses							
- Demand	57,791	2,505	1,037	220	183	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	10,864	471	198	33	21	-	-
Total	68,655	2,975	1,235	252	203	-	-
Fuel / Energy-related Expenses							
- Demand	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	3,750,388	162,533	68,330	11,255	7,099	-	-
Total	3,750,388	162,533	68,330	11,255	7,099	-	-
Account 502 Steam Expenses							
- Demand	73,510	3,186	1,319	279	233	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	93,110	4,035	1,696	279	176	-	-
Total	166,620	7,221	3,015	559	409	-	-
Account 505 Electric Expenses							
- Demand	22,651	982	406	86	72	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	10,438	452	190	31	20	-	-
Total	33,088	1,434	596	117	91	-	-
Demand-related Expenses							
- Demand	246,980	10,704	4,430	939	782	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	246,980	10,704	4,430	939	782	-	-
Solar Generation							
- Demand	2,407	104	43	9	8	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	2,407	104	43	9	8	-	-
Solar Direct O&M Assignment							
- Demand	-	-	-	-	-	59,657	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	-	-	-	-	-	59,657	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Account 555 Purchased Power	45,422,231									
- Demand	9,668,355	4,590,401	976,073	69,110	766,538	43,591	821,549	1,495,980	646,093	217,192
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	35,753,876	12,241,068	3,522,393	242,007	2,994,699	166,193	3,765,473	7,905,402	3,637,580	1,037,050
Total	45,422,231	16,831,470	4,498,466	311,117	3,761,237	209,784	4,587,022	9,401,382	4,283,672	1,254,241
Total Production Expenses	753,986,816									
- Demand	109,318,306	51,874,495	11,030,255	780,985	8,662,369	492,608	9,284,033	16,905,543	7,301,266	2,454,405
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	644,668,510	220,715,410	63,511,320	4,363,567	53,996,611	2,996,585	67,894,229	142,540,174	65,588,220	18,698,765
Total	753,986,816	272,589,905	74,541,575	5,144,552	62,658,979	3,489,193	77,178,262	159,445,717	72,889,485	21,153,170
Transmission Expenses										
Operations Expenses										
Total Transmission O&M Expenses	60,634,049									
- Demand	60,634,049	28,788,207	6,121,337	433,415	4,807,258	273,377	5,152,256	9,381,880	4,051,902	1,362,094
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	60,634,049	28,788,207	6,121,337	433,415	4,807,258	273,377	5,152,256	9,381,880	4,051,902	1,362,094
Total Transmission O&M	60,634,049									
- Demand	60,634,049	28,788,207	6,121,337	433,415	4,807,258	273,377	5,152,256	9,381,880	4,051,902	1,362,094
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	60,634,049	28,788,207	6,121,337	433,415	4,807,258	273,377	5,152,256	9,381,880	4,051,902	1,362,094
Distribution Expenses										
Operations Expenses										
(580) Operation Supervision & Engineering	2,619,153									
- Demand	807,412	473,590	103,571	7,414	61,080	2,908	61,775	92,785	-	-
- Customer	1,811,741	1,272,690	330,620	4,207	60,183	12,697	14,258	34,486	20,540	978
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,619,153	1,746,280	434,192	11,622	121,263	15,605	76,033	127,271	20,540	978
(581) Load Dispatching	-									
- Demand	-				-	-	-	-	-	-
- Customer	-				-	-	-	-	-	-
- Commodity	-				-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	1,683,321									
- Demand	1,683,321	862,001	206,095	15,062	160,062	8,088	162,070	258,062	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,683,321	862,001	206,095	15,062	160,062	8,088	162,070	258,062	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Account 555 Purchased Power								
- Demand	39,157	1,697	702	149	124	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	226,931	9,835	4,135	681	430	-	-	
Total	266,088	11,532	4,837	830	553	-	-	
Total Production Expenses								
- Demand	442,496	19,177	7,937	1,682	1,400	59,657	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	4,091,730	177,326	74,549	12,280	7,745	-	-	
Total	4,534,226	196,502	82,486	13,961	9,145	59,657	-	
Transmission Expenses								
Operations Expenses								
Total Transmission O&M Expenses								
- Demand	245,567	10,642	4,405	933	777	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	245,567	10,642	4,405	933	777	-	-	
Total Transmission O&M								
- Demand	245,567	10,642	4,405	933	777	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	245,567	10,642	4,405	933	777	-	-	
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering								
- Demand	3,998	173	36	64	18	-	-	
- Customer	58,457	311	2,210	90	12	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	62,455	485	2,246	154	31	-	-	
(581) Load Dispatching								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
(582) Station Expenses								
- Demand	11,120	482	100	139	40	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	11,120	482	100	139	40	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(583) Overhead Line Expenses	5,688,892									
- Demand	2,768,679	1,765,194	369,386	26,152	162,112	8,192	164,146	261,368	-	-
- Customer	2,920,213	2,346,911	442,061	1,964	20,468	623	4,133	836	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	5,688,892	4,112,105	811,447	28,116	182,580	8,814	168,279	262,204	-	-
(584) Underground Line Expenses	152,838									
- Demand	44,057	30,372	6,078	425	1,915	97	1,939	3,087	-	-
- Customer	108,781	87,436	16,469	73	763	17	154	23	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	152,838	117,808	22,547	498	2,677	114	2,093	3,110	-	-
(585) Street Lighting Expense	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(586) Meter Expense	7,622,435									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	7,622,435	5,186,558	1,541,267	23,566	348,518	78,046	83,066	212,797	127,225	6,058
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	7,622,435	5,186,558	1,541,267	23,566	348,518	78,046	83,066	212,797	127,225	6,058
(587) Customer Installations Expense	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp	6,527,324									
- Demand	3,257,311	1,942,030	417,786	29,787	246,557	10,824	248,990	345,355	-	-
- Customer	3,270,012	2,298,315	454,567	3,078	33,817	3,653	7,878	9,425	5,324	254
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	6,527,324	4,240,345	872,354	32,865	280,374	14,477	256,867	354,780	5,324	254
(589) Rents	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Total Dist. Operations Expenses	24,293,964									
- Demand	8,560,780	5,073,187	1,102,917	78,841	631,726	30,108	638,920	960,658	-	-
- Customer	15,733,183	11,191,911	2,784,985	32,888	463,749	95,037	109,489	257,567	153,089	7,290
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	24,293,964	16,265,098	3,887,902	111,729	1,095,475	125,145	748,409	1,218,224	153,089	7,290

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(583) Overhead Line Expenses								
- Demand	11,262	488	101	215	61	-	-	
- Customer	102,371	92	653	31	72	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	113,633	580	754	246	133	-	-	
(584) Underground Line Expenses								
- Demand	133	6	1	3	1	-	-	
- Customer	3,814	3	24	1	3	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	3,947	9	26	4	4	-	-	
(585) Street Lighting Expense								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
(586) Meter Expense								
- Demand	-	-	-	-	-	-	-	
- Customer	-	1,829	12,983	522	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	1,829	12,983	522	-	-	-	
(587) Customer Installations Expense								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp								
- Demand	14,881	645	133	252	72	-	-	
- Customer	452,387	149	1,058	51	56	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	467,268	794	1,192	303	128	-	-	
(589) Rents								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
Total Dist. Operations Expenses								
- Demand	41,394	1,794	371	673	192	-	-	
- Customer	617,029	2,385	16,928	694	143	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	658,422	4,179	17,299	1,368	336	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Maintenance Expense										
(590) Maintenance Supervision and Engineering	52,655									
- Demand	26,562	16,675	3,521	250	1,631	82	1,652	2,630	-	-
- Customer	26,093	20,971	3,950	18	183	6	37	7	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	52,655	37,645	7,471	267	1,814	88	1,688	2,637	-	-
(591) Maintenance of Structures	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	1,766,087									
- Demand	1,766,087	904,384	216,228	15,803	167,932	8,486	170,039	270,751	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,766,087	904,384	216,228	15,803	167,932	8,486	170,039	270,751	-	-
(593) Maintenance of Overhead Lines	37,313,251									
- Demand	18,159,669	11,577,850	2,422,793	171,529	1,063,289	53,728	1,076,630	1,714,304	-	-
- Customer	19,153,581	15,393,310	2,899,461	12,884	134,248	4,085	27,109	5,481	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	37,313,251	26,971,160	5,322,254	184,413	1,197,537	57,813	1,103,739	1,719,785	-	-
(594) Maintenance of Underground Lines	380,497									
- Demand	109,682	75,612	15,131	1,059	4,767	241	4,827	7,686	-	-
- Customer	270,815	217,676	41,001	182	1,898	43	383	58	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	380,497	293,289	56,132	1,241	6,665	284	5,210	7,743	-	-
(595) Maintenance of Line Transformers	99,409									
- Demand	50,433	34,902	6,285	426	4,425	-	4,391	-	-	-
- Customer	48,976	39,381	7,418	33	343	-	69	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	99,409	74,283	13,703	459	4,769	-	4,460	-	-	-
(596) Maintenance of St Lights and Sig Systems	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters	191,796									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	191,796	130,504	38,781	593	8,769	1,964	2,090	5,354	3,201	152
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	191,796	130,504	38,781	593	8,769	1,964	2,090	5,354	3,201	152

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Maintenance Expense							
(590) Maintenance Supervision and Engineering							
- Demand	113	5	1	2	1	-	-
- Customer	915	1	6	0	1	-	-
- Commodity	-	-	-	-	-	-	-
Total	1,028	6	7	2	1	-	-
(591) Maintenance of Structures							
- Demand	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment							
- Demand	11,666	506	105	146	42	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	11,666	506	105	146	42	-	-
(593) Maintenance of Overhead Lines							
- Demand	73,867	3,201	662	1,413	402	-	-
- Customer	671,449	603	4,281	201	469	-	-
- Commodity	-	-	-	-	-	-	-
Total	745,316	3,804	4,944	1,614	871	-	-
(594) Maintenance of Underground Lines							
- Demand	331	14	3	8	2	-	-
- Customer	9,495	9	61	3	7	-	-
- Commodity	-	-	-	-	-	-	-
Total	9,826	23	64	11	9	-	-
(595) Maintenance of Line Transformers							
- Demand	-	-	-	3	1	-	-
- Customer	1,718	2	11	1	1	-	-
- Commodity	-	-	-	-	-	-	-
Total	1,718	2	11	3	2	-	-
(596) Maintenance of St Lights and Sig Systems							
- Demand	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
(597) Maintenance of Meters							
- Demand	-	-	-	-	-	-	-
- Customer	-	46	327	13	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	-	46	327	13	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(598) Miscellaneous Distribution Expenses	1,123,981									
- Demand	560,897	334,410	71,941	5,129	42,456	1,864	42,875	59,469	-	-
- Customer	563,084	395,761	78,275	530	5,823	629	1,357	1,623	917	44
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,123,981	730,172	150,216	5,659	48,279	2,493	44,232	61,092	917	44
Total Dist. Maintenance Expenses	40,927,676									
- Demand	20,673,331	12,943,834	2,735,899	194,195	1,284,501	64,400	1,300,414	2,054,839	-	-
- Customer	20,254,346	16,197,603	3,068,886	14,240	151,265	6,727	31,045	12,524	4,118	196
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	40,927,676	29,141,437	5,804,785	208,435	1,435,766	71,127	1,331,459	2,067,363	4,118	196
Total Distribution Expenses	65,221,640									
- Demand	29,234,111	18,017,021	3,838,816	273,036	1,916,227	94,508	1,939,333	3,015,497	-	-
- Customer	35,987,529	27,389,514	5,853,871	47,128	615,014	101,764	140,534	270,090	157,208	7,486
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	65,221,640	45,406,535	9,692,687	320,164	2,531,241	196,272	2,079,867	3,285,587	157,208	7,486
Customer Account Expense										
(901) Supervision/Customer Accts	4,149,327									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	4,149,327	2,703,759	1,018,552	22,630	117,900	5,828	119,038	39,099	3,090	294
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	4,149,327	2,703,759	1,018,552	22,630	117,900	5,828	119,038	39,099	3,090	294
(902) Meter Reading Expenses	507,778									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	507,778	330,875	124,646	2,769	14,428	713	14,567	4,785	378	36
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	507,778	330,875	124,646	2,769	14,428	713	14,567	4,785	378	36
(903) Records and Collection	15,772,015									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	15,772,015	10,277,265	3,871,621	86,019	448,149	22,154	452,474	148,621	11,744	1,118
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	15,772,015	10,277,265	3,871,621	86,019	448,149	22,154	452,474	148,621	11,744	1,118
(904) Uncollectible Accounts	5,120,705									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	5,120,705	3,336,723	1,257,001	27,928	145,501	7,193	146,905	48,253	3,813	363
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	5,120,705	3,336,723	1,257,001	27,928	145,501	7,193	146,905	48,253	3,813	363
(905) Miscellaneous Cust Accounts	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(598) Miscellaneous Distribution Expenses								
- Demand	2,562	111	23	43	12	-	-	
- Customer	77,899	26	182	9	10	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	80,462	137	205	52	22	-	-	
Total Dist. Maintenance Expenses								
- Demand	88,541	3,837	794	1,616	460	-	-	
- Customer	761,475	686	4,867	227	487	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	850,016	4,523	5,661	1,842	947	-	-	
Total Distribution Expenses								
- Demand	129,934	5,631	1,165	2,289	652	-	-	
- Customer	1,378,504	3,070	21,795	921	630	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	1,508,438	8,701	22,960	3,210	1,283	-	-	
Customer Account Expense								
(901) Supervision/Customer Accts								
- Demand	-	-	-	-	-	-	-	
- Customer	117,937	106	752	177	165	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	117,937	106	752	177	165	-	-	
(902) Meter Reading Expenses								
- Demand	-	-	-	-	-	-	-	
- Customer	14,433	13	92	22	20	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	14,433	13	92	22	20	-	-	
(903) Records and Collection								
- Demand	-	-	-	-	-	-	-	
- Customer	448,289	403	2,858	671	626	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	448,289	403	2,858	671	626	-	-	
(904) Uncollectible Accounts								
- Demand	-	-	-	-	-	-	-	
- Customer	145,546	131	928	218	203	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	145,546	131	928	218	203	-	-	
(905) Miscellaneous Cust Accounts								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Customer Account Expenses	25,549,825									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	25,549,825	16,648,623	6,271,820	139,347	725,977	35,889	732,985	240,758	19,025	1,812
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	25,549,825	16,648,623	6,271,820	139,347	725,977	35,889	732,985	240,758	19,025	1,812
Customer Service Expenses										
(907) Supervision	294,534									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	294,534	236,627	44,571	198	2,064	102	417	137	11	1
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	294,534	236,627	44,571	198	2,064	102	417	137	11	1
(908) Customer Assistance Expenses	737,476									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	737,476	592,486	111,600	496	5,167	255	1,043	343	27	1
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	737,476	592,486	111,600	496	5,167	255	1,043	343	27	1
Customer Service - EV Direct	43,508									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	43,508	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	43,508	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising	1,361,995									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	1,361,995	1,094,222	206,106	916	9,543	472	1,927	633	50	2
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,361,995	1,094,222	206,106	916	9,543	472	1,927	633	50	2
Customer Service - BS Direct	7,000									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	7,000	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	7,000	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service	1,948,486									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	1,948,486	1,565,407	294,858	1,310	13,652	675	2,757	906	72	3
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,948,486	1,565,407	294,858	1,310	13,652	675	2,757	906	72	3
(911) Demonstration and Selling Exp	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Total Customer Account Expenses								
- Demand	-	-	-	-	-	-	-	
- Customer	726,205	652	4,630	1,087	1,015	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	726,205	652	4,630	1,087	1,015	-	-	
Customer Service Expenses								
(907) Supervision								
- Demand	-	-	-	-	-	-	-	
- Customer	10,322	9	66	3	7	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	10,322	9	66	3	7	-	-	
(908) Customer Assistance Expenses								
- Demand	-	-	-	-	-	-	-	
- Customer	25,844	23	165	8	18	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	25,844	23	165	8	18	-	-	
Customer Service - EV Direct								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	43,508	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	43,508	-	-	
(909) Informational and Instructional Advertising								
- Demand	-	-	-	-	-	-	-	
- Customer	47,729	43	304	14	33	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	47,729	43	304	14	33	-	-	
Customer Service - BS Direct								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	7,000	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	7,000	
(910) Miscellaneous Customer Service								
- Demand	-	-	-	-	-	-	-	
- Customer	68,282	61	435	20	48	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	68,282	61	435	20	48	-	-	
(911) Demonstration and Selling Exp								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(912) Demonstration and Selling Exp	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-		-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses	4,392,999									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	4,392,999	3,488,741	657,134	2,920	30,426	1,504	6,144	2,018	159	8
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	4,392,999	3,488,741	657,134	2,920	30,426	1,504	6,144	2,018	159	8
Administrative & General Expense										
(920) Administrative and General Salaries	29,478,163									
- Demand	14,949,262	7,383,989	1,572,576	111,469	1,161,007	64,878	1,235,597	2,209,265	855,581	287,613
- Customer	7,261,871	5,050,643	1,514,684	26,147	188,286	21,187	124,936	77,711	28,160	1,471
- Commodity	7,267,030	2,488,016	715,932	49,188	608,677	33,779	765,338	1,606,785	739,344	210,782
Total	29,478,163	14,922,648	3,803,192	186,804	1,957,970	119,844	2,125,870	3,893,761	1,623,084	499,867
(921) Office Supplies and Expenses	6,162,359									
- Demand	3,125,117	1,543,610	328,744	23,302	242,706	13,563	258,299	461,843	178,858	60,125
- Customer	1,518,082	1,055,828	316,642	5,466	39,361	4,429	26,118	16,245	5,887	308
- Commodity	1,519,160	520,115	149,664	10,283	127,243	7,061	159,993	335,896	154,558	44,064
Total	6,162,359	3,119,554	795,051	39,051	409,310	25,053	444,410	813,984	339,303	104,496
(922) Administrative Expenses Transferred	(4,136,562)									
- Demand	(2,097,775)	(1,036,168)	(220,674)	(15,642)	(162,920)	(9,104)	(173,387)	(310,018)	(120,061)	(40,360)
- Customer	(1,019,032)	(708,738)	(212,550)	(3,669)	(26,422)	(2,973)	(17,532)	(10,905)	(3,952)	(206)
- Commodity	(1,019,756)	(349,134)	(100,464)	(6,902)	(85,413)	(4,740)	(107,397)	(225,474)	(103,749)	(29,578)
Total	(4,136,562)	(2,094,040)	(533,688)	(26,214)	(274,755)	(16,817)	(298,316)	(546,397)	(227,761)	(70,144)
(923) Outside Services Employed	15,852,511									
- Demand	8,039,285	3,970,898	845,686	59,945	624,356	34,890	664,468	1,188,079	460,107	154,670
- Customer	3,905,226	2,716,091	814,554	14,061	101,255	11,394	67,187	41,791	15,144	791
- Commodity	3,908,000	1,337,984	385,008	26,452	327,329	18,165	411,577	864,083	397,598	113,352
Total	15,852,511	8,024,972	2,045,247	100,458	1,052,940	64,448	1,143,232	2,093,953	872,848	268,814

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(912) Demonstration and Selling Exp								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
(913) Advertising Expenses								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
(916) Misc Sales Expense								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
Total Customer Service Expenses								
- Demand	-	-	-	-	-	-	-	
- Customer	152,177	137	970	46	43,615	-	7,000	
- Commodity	-	-	-	-	-	-	-	
Total	152,177	137	970	46	43,615	-	7,000	
Administrative & General Expense								
(920) Administrative and General Salaries								
- Demand	61,687	2,673	1,018	365	212	1,331	-	
- Customer	223,948	521	3,701	282	194	-	-	
- Commodity	46,124	1,999	840	138	87	-	-	
Total	331,759	5,194	5,560	786	494	1,331	-	
(921) Office Supplies and Expenses								
- Demand	12,896	559	213	76	44	278	-	
- Customer	46,816	109	774	59	41	-	-	
- Commodity	9,642	418	176	29	18	-	-	
Total	69,354	1,086	1,162	164	103	278	-	
(922) Administrative Expenses Transferred								
- Demand	(8,656)	(375)	(143)	(51)	(30)	(187)	-	
- Customer	(31,426)	(73)	(519)	(40)	(27)	-	-	
- Commodity	(6,472)	(280)	(118)	(19)	(12)	-	-	
Total	(46,554)	(729)	(780)	(110)	(69)	(187)	-	
(923) Outside Services Employed								
- Demand	33,173	1,438	548	196	114	716	-	
- Customer	120,433	280	1,991	152	105	-	-	
- Commodity	24,804	1,075	452	74	47	-	-	
Total	178,410	2,793	2,990	423	266	716	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(924) Property Insurance	12,605,833									
- Demand	10,470,530	5,229,524	1,115,136	79,091	822,501	44,686	871,563	1,516,505	557,560	187,430
- Customer	2,135,304	1,500,790	296,830	2,010	22,083	2,386	5,144	6,154	3,477	166
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	12,605,833	6,730,314	1,411,967	81,101	844,583	47,071	876,707	1,522,659	561,037	187,596
(925) Injuries and Damages	5,871,497									
- Demand	2,977,612	1,470,752	313,228	22,203	231,251	12,922	246,108	440,044	170,416	57,287
- Customer	1,446,428	1,005,993	301,697	5,208	37,503	4,220	24,885	15,479	5,609	293
- Commodity	1,447,456	495,566	142,600	9,797	121,237	6,728	152,441	320,041	147,263	41,984
Total	5,871,497	2,972,311	757,524	37,208	389,991	23,871	423,433	775,564	323,288	99,564
(926) Employee Benefits	24,204,874									
- Demand	12,275,019	6,063,082	1,291,261	91,529	953,317	53,272	1,014,563	1,814,054	702,528	236,163
- Customer	5,962,810	4,147,143	1,243,725	21,469	154,604	17,397	102,586	63,809	23,122	1,208
- Commodity	5,967,045	2,042,940	587,860	40,389	499,792	27,736	628,428	1,319,350	607,084	173,076
Total	24,204,874	12,253,165	3,122,846	153,387	1,607,713	98,405	1,745,578	3,197,214	1,332,734	410,446
(928) Regulatory Commission Fees	1,019,100									
- Demand	846,475	422,773	90,152	6,394	66,494	3,613	70,460	122,600	45,075	15,153
- Customer	172,626	121,329	23,997	162	1,785	193	416	498	281	13
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,019,100	544,102	114,148	6,556	68,279	3,805	70,876	123,097	45,356	15,166
(929) Duplicate Charges	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(930) Miscellaneous General Expenses	(2,196,696)									
- Demand	(1,114,011)	(550,251)	(117,187)	(8,307)	(86,518)	(4,835)	(92,076)	(164,633)	(63,757)	(21,433)
- Customer	(541,151)	(376,371)	(112,873)	(1,948)	(14,031)	(1,579)	(9,310)	(5,791)	(2,098)	(110)
- Commodity	(541,535)	(185,406)	(53,351)	(3,665)	(45,358)	(2,517)	(57,033)	(119,737)	(55,095)	(15,707)
Total	(2,196,696)	(1,112,027)	(283,412)	(13,921)	(145,907)	(8,931)	(158,419)	(290,161)	(120,951)	(37,250)
(931) Rents	1,237,868									
- Demand	1,023,905	512,014	109,188	7,744	80,413	4,364	85,186	148,048	54,180	18,213
- Customer	213,964	150,384	29,743	201	2,213	239	515	617	348	17
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,237,868	662,398	138,932	7,946	82,626	4,603	85,701	148,664	54,529	18,230
(935) Maintenance of General Plant	15,143,410									
- Demand	12,525,892	6,263,705	1,335,752	94,742	983,732	53,383	1,042,114	1,811,135	662,812	222,812
- Customer	2,617,517	1,839,712	363,863	2,464	27,069	2,924	6,306	7,544	4,262	203
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	15,143,410	8,103,417	1,699,616	97,205	1,010,801	56,307	1,048,420	1,818,679	667,074	223,015

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
(924) Property Insurance							
- Demand	43,508	1,886	693	293	154	-	-
- Customer	295,407	97	691	33	37	-	-
- Commodity	-	-	-	-	-	-	-
Total	338,915	1,983	1,384	326	191	-	-
(925) Injuries and Damages							
- Demand	12,287	532	203	73	42	265	-
- Customer	44,606	104	737	56	39	-	-
- Commodity	9,187	398	167	28	17	-	-
Total	66,080	1,034	1,107	157	98	265	-
(926) Employee Benefits							
- Demand	50,652	2,195	836	300	174	1,093	-
- Customer	183,886	428	3,039	232	160	-	-
- Commodity	37,873	1,641	690	114	72	-	-
Total	272,411	4,265	4,565	645	405	1,093	-
(928) Regulatory Commission Fees							
- Demand	3,517	152	56	24	12	-	-
- Customer	23,882	8	56	3	3	-	-
- Commodity	-	-	-	-	-	-	-
Total	27,399	160	112	26	15	-	-
(929) Duplicate Charges							
- Demand	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
(930) Miscellaneous General Expenses							
- Demand	(4,597)	(199)	(76)	(27)	(16)	(99)	-
- Customer	(16,688)	(39)	(276)	(21)	(14)	-	-
- Commodity	(3,437)	(149)	(63)	(10)	(7)	-	-
Total	(24,722)	(387)	(414)	(59)	(37)	(99)	-
(931) Rents							
- Demand	4,257	185	68	29	15	-	-
- Customer	29,601	10	69	3	4	-	-
- Commodity	-	-	-	-	-	-	-
Total	33,858	194	137	32	19	-	-
(935) Maintenance of General Plant							
- Demand	52,082	2,257	827	354	185	-	-
- Customer	362,118	119	847	41	45	-	-
- Commodity	-	-	-	-	-	-	-
Total	414,199	2,376	1,674	395	230	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total A&G Expense	105,242,356									
- Demand	63,021,311	31,273,930	6,663,862	472,470	4,916,339	271,631	5,222,896	9,236,922	3,503,298	1,177,674
- Customer	23,673,645	16,502,803	4,580,312	71,571	533,707	59,816	331,251	213,152	80,240	4,153
- Commodity	18,547,400	6,350,081	1,827,249	125,542	1,553,507	86,213	1,953,347	4,100,944	1,887,002	537,972
Total	105,242,356	54,126,814	13,071,423	669,583	7,003,553	417,660	7,507,494	13,551,018	5,470,540	1,719,799
Total O&M Expenses	1,015,027,685									
- Demand	262,207,777	129,953,654	27,654,271	1,959,905	20,302,193	1,132,124	21,598,518	38,539,842	14,856,465	4,994,172
- Customer	89,603,998	64,029,681	17,363,138	260,966	1,905,124	198,973	1,210,913	726,019	256,631	13,459
- Commodity	663,215,910	227,065,491	65,338,569	4,489,109	55,550,117	3,082,798	69,847,576	146,641,118	67,475,222	19,236,737
Total	**1,015,027,685**	**421,048,825**	**110,355,977**	**6,709,980**	**77,757,434**	**4,413,895**	**92,657,007**	**185,906,979**	**82,588,319**	**24,244,368**
DEPRECIATION EXPENSE										
Depreciation Expense										
Intangible	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Transmission	54,770,007									
- Demand	54,770,007	26,004,041	5,529,330	391,498	4,342,338	246,938	4,653,971	8,474,539	3,660,034	1,230,363
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	54,770,007	26,004,041	5,529,330	391,498	4,342,338	246,938	4,653,971	8,474,539	3,660,034	1,230,363
Steam Production	186,195,039									
- Demand	186,195,039	88,402,828	18,797,403	1,330,929	14,762,127	839,486	15,821,547	28,809,877	12,442,580	4,182,717
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	186,195,039	88,402,828	18,797,403	1,330,929	14,762,127	839,486	15,821,547	28,809,877	12,442,580	4,182,717
Hydraulic Production	1,647,550									
- Demand	1,647,550	782,234	166,329	11,777	130,623	7,428	139,997	254,925	110,098	37,011
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,647,550	782,234	166,329	11,777	130,623	7,428	139,997	254,925	110,098	37,011
Other Production	56,746,128									
- Demand	56,746,128	26,942,276	5,728,830	405,624	4,499,011	255,848	4,821,888	8,780,304	3,792,089	1,274,755
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	56,746,128	26,942,276	5,728,830	405,624	4,499,011	255,848	4,821,888	8,780,304	3,792,089	1,274,755

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Total A&G Expense								
- Demand	260,806	11,303	4,243	1,632	907	3,397	-	
- Customer	1,282,581	1,565	11,110	799	585	-	-	
- Commodity	117,721	5,102	2,145	353	223	-	-	
Total	1,661,108	17,970	17,498	2,785	1,715	3,397	-	
Total O&M Expenses								
- Demand	1,078,803	46,753	17,750	6,536	3,737	63,054	-	
- Customer	3,539,467	5,424	38,506	2,853	45,844	-	7,000	
- Commodity	4,209,451	182,427	76,694	12,633	7,968	-	-	
Total	**8,827,721**	**234,604**	**132,950**	**22,022**	**57,549**	**63,054**	**7,000**	
DEPRECIATION EXPENSE								
Depreciation Expense								
Intangible								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
Transmission								
- Demand	221,818	9,613	3,979	843	702	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	221,818	9,613	3,979	843	702	-	-	
Steam Production								
- Demand	754,086	32,680	13,526	2,866	2,386	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	754,086	32,680	13,526	2,866	2,386	-	-	
Hydraulic Production								
- Demand	6,673	289	120	25	21	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	6,673	289	120	25	21	-	-	
Other Production								
- Demand	229,821	9,960	4,122	873	727	-	-	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	229,821	9,960	4,122	873	727	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assignment - Solar	14,267									
- Demand	14,267	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	14,267	-	-	-	-	-	-	-	-	-
Distribution	92,357,454									
- Demand	46,088,872	27,478,476	5,911,407	421,469	3,488,617	153,149	3,523,043	4,886,559	-	-
- Customer	46,268,582	32,505,678	6,428,520	43,505	477,939	51,591	111,321	133,078	75,169	3,579
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	92,357,454	59,984,154	12,339,927	464,974	3,966,556	204,740	3,634,364	5,019,636	75,169	3,579
EV Direct Depreciation	94,830									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	94,830	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	94,830	-	-	-	-	-	-	-	-	-
General Plant Dep	29,578,774									
- Demand	24,466,124	12,234,545	2,609,050	185,053	1,921,469	104,270	2,035,504	3,537,589	1,294,633	435,206
- Customer	5,112,650	3,593,406	710,714	4,813	52,873	5,712	12,317	14,736	8,324	396
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	29,578,774	15,827,950	3,319,764	189,866	1,974,342	109,982	2,047,821	3,552,325	1,302,957	435,602
Regulatory Debits	(2,265,320)									
- Demand	(1,873,762)	(936,995)	(199,817)	(14,172)	(147,158)	(7,986)	(155,891)	(270,930)	(99,151)	(33,331)
- Customer	(391,557)	(275,205)	(54,431)	(369)	(4,049)	(437)	(943)	(1,129)	(638)	(30)
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(2,265,320)	(1,212,199)	(254,247)	(14,541)	(151,207)	(8,423)	(156,834)	(272,058)	(99,788)	(33,361)
Total Depreciation Expense	419,138,729									
- Demand	368,054,225	180,907,406	38,542,533	2,732,177	28,997,028	1,599,133	30,840,058	54,472,863	21,200,284	7,126,720
- Customer	51,084,504	35,823,879	7,084,803	47,950	526,763	56,865	122,694	146,685	82,855	3,945
- Commodity	-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense	**419,138,729**	**216,731,285**	**45,627,337**	**2,780,127**	**29,523,791**	**1,655,999**	**30,962,753**	**54,619,548**	**21,283,139**	**7,130,666**
TAXES										
Taxes Other than Income										
Property Taxes	49,904,946									
- Demand	41,451,540	20,703,045	4,414,687	313,110	3,256,180	176,905	3,450,410	6,003,656	2,207,312	742,013
- Customer	8,453,406	5,941,442	1,175,115	7,957	87,422	9,444	20,365	24,365	13,764	655
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	49,904,946	26,644,487	5,589,803	321,068	3,343,601	186,350	3,470,775	6,028,021	2,221,075	742,669

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Direct Assignment - Solar								
- Demand	-	-	-	-	-	12,436	1,831	
- Customer	-	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	-	12,436	1,831	
Distribution								
- Demand	210,556	9,125	1,888	3,564	1,018	-	-	
- Customer	6,389,348	2,107	14,954	716	31,079	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	6,599,904	11,232	16,842	4,280	32,097	-	-	
EV Direct Depreciation								
- Demand	-	-	-	-	-	-	-	
- Customer	-	-	-	-	94,830	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	-	-	-	-	94,830	-	-	
General Plant Dep								
- Demand	101,728	4,409	1,616	692	361	-	-	
- Customer	707,305	233	1,654	79	88	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	809,033	4,642	3,270	771	449	-	-	
Regulatory Debits								
- Demand	(7,791)	(338)	(124)	(53)	(28)	-	-	
- Customer	(54,170)	(18)	(127)	(6)	(7)	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	(61,961)	(355)	(250)	(59)	(34)	-	-	
Total Depreciation Expense								
- Demand	1,516,891	65,738	25,127	8,811	5,187	12,436	1,831	
- Customer	7,042,483	2,322	16,481	789	125,990	-	-	
- Commodity	-	-	-	-	-	-	-	
Total Depreciation Expense	**8,559,374**	**68,060**	**41,608**	**9,600**	**131,177**	**12,436**	**1,831**	
TAXES								
Taxes Other than Income								
Property Taxes								
- Demand	172,244	7,465	2,744	1,160	609	-	-	
- Customer	1,169,478	385	2,735	131	146	-	-	
- Commodity	-	-	-	-	-	-	-	
Total	1,341,722	7,850	5,480	1,291	755	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Payroll Taxes	10,100,868									
- Demand	5,122,454	2,530,168	538,852	38,196	397,826	22,231	423,385	757,018	293,170	98,552
- Customer	2,488,323	1,730,633	519,015	8,959	64,517	7,260	42,810	26,628	9,649	504
- Commodity	2,490,091	852,533	245,318	16,855	208,567	11,575	262,248	550,574	253,340	72,226
Total	10,100,868	5,113,334	1,303,186	64,010	670,910	41,065	728,442	1,334,220	556,160	171,282
Other Taxes	2,948,721									
- Demand	2,449,236	1,223,275	260,850	18,501	192,397	10,453	203,873	354,736	130,423	43,843
- Customer	499,484	351,060	69,434	470	5,165	558	1,203	1,440	813	39
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,948,721	1,574,336	330,283	18,971	197,563	11,011	205,077	356,176	131,236	43,882
Direct Assignment - EV Prop Tax	11,907									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	11,907	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	11,907	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax	52,945									
- Demand	52,945	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	52,945	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income	63,019,387									
- Demand	49,076,175	24,456,488	5,214,389	369,806	3,846,402	209,589	4,077,668	7,115,410	2,630,904	884,409
- Customer	11,453,120	8,023,135	1,763,565	17,387	157,105	17,262	64,378	52,432	24,226	1,198
- Commodity	2,490,091	852,533	245,318	16,855	208,567	11,575	262,248	550,574	253,340	72,226
Total Taxes Other than Income	**63,019,387**	**33,332,157**	**7,223,272**	**404,048**	**4,212,074**	**238,426**	**4,404,294**	**7,718,417**	**2,908,471**	**957,833**
Total Expenses	**1,496,911,872**									
- Demand	**679,338,177**	**335,317,548**	**71,411,194**	**5,061,889**	**53,145,624**	**2,940,846**	**56,516,244**	**100,128,115**	**38,687,653**	**13,005,301**
- Customer	**152,141,623**	**107,876,695**	**26,211,506**	**326,302**	**2,588,992**	**273,100**	**1,397,985**	**925,136**	**363,713**	**18,603**
- Commodity	**665,706,001**	**227,918,024**	**65,583,887**	**4,505,964**	**55,758,684**	**3,094,373**	**70,109,824**	**147,191,692**	**67,728,562**	**19,308,962**
Total	**1,497,185,801**	**671,112,267**	**163,206,587**	**9,894,155**	**111,493,299**	**6,308,319**	**128,024,054**	**248,244,943**	**106,779,929**	**32,332,866**
SUMMARY OF OPERATING EXPENSES										
CSR Credits	(18,221,727)									
- Demand	(18,221,727)	-	-	-	-	-	-	(492,441)	(3,447,891)	(14,281,395)
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(18,221,727)	-	-	-	-	-	-	(492,441)	(3,447,891)	(14,281,395)

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Payroll Taxes							
- Demand	21,137	916	349	125	73	456	-
- Customer	76,737	179	1,268	97	67	-	-
- Commodity	15,805	685	288	47	30	-	-
Total	113,679	1,780	1,905	269	169	456	-
Other Taxes							
- Demand	10,177	441	162	69	36	-	-
- Customer	69,101	23	162	8	9	-	-
- Commodity	-	-	-	-	-	-	-
Total	79,278	464	324	76	45	-	-
Direct Assignment - EV Prop Tax							
- Demand	-	-	-	-	-	-	-
- Customer	-	-	-	-	11,907	-	-
- Commodity	-	-	-	-	-	-	-
Total	-	-	-	-	11,907	-	-
Direct Assignment - Solar Prop Tax							
- Demand	-	-	-	-	-	45,158	7,787
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	-	-	-	-	-	45,158	7,787
Total Taxes Other than Income							
- Demand	203,559	8,822	3,256	1,353	718	45,614	7,787
- Customer	1,315,316	587	4,165	235	12,128	-	-
- Commodity	15,805	685	288	47	30	-	-
Total Taxes Other than Income	**1,534,679**	**10,093**	**7,709**	**1,636**	**12,876**	**45,614**	**7,787**
Total Expenses							
- Demand	**2,799,252**	**121,313**	**46,132**	**16,701**	**9,642**	**121,105**	**9,618**
- Customer	**11,897,266**	**8,333**	**59,152**	**3,877**	**183,962**	**-**	**7,000**
- Commodity	**4,225,256**	**183,112**	**76,982**	**12,681**	**7,998**	**-**	**-**
Total	**18,921,774**	**312,758**	**182,267**	**33,258**	**201,602**	**121,105**	**16,618**
SUMMARY OF OPERATING EXPENSES							
CSR Credits							
- Demand	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Re-Allocation of CSR Credits	18,221,727									
- Demand	18,221,727	8,651,535	1,839,606	130,251	1,444,694	82,156	1,548,374	2,819,476	1,217,692	409,341
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	18,221,727	8,651,535	1,839,606	130,251	1,444,694	82,156	1,548,374	2,819,476	1,217,692	409,341
Losses/(Gains) From Disposition Of Allowances	(273,929)									
- Demand	(223,999)	(111,727)	(23,825)	(1,690)	(17,592)	(956)	(18,644)	(32,456)	(11,959)	(4,020)
- Customer	(45,410)	(31,869)	(6,340)	(44)	(478)	(52)	(117)	(135)	(75)	(4)
- Commodity	(4,520)	(1,548)	(445)	(31)	(379)	(21)	(476)	(999)	(460)	(131)
Total	(273,929)	(145,144)	(30,610)	(1,764)	(18,448)	(1,029)	(19,236)	(33,590)	(12,495)	(4,155)
Additional Uncollectibles	457,303									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	457,303	297,985	112,256	2,494	12,994	642	13,119	4,309	341	32
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	457,303	297,985	112,256	2,494	12,994	642	13,119	4,309	341	32
Additional PSC Fees	266,960									
- Demand	221,740	110,748	23,616	1,675	17,419	946	18,458	32,116	11,808	3,969
- Customer	45,220	31,783	6,286	43	468	51	109	130	74	4
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	266,960	142,531	29,902	1,718	17,886	997	18,566	32,246	11,881	3,973
Additional Revenue Requirements	21,252,405									
- Demand	17,378,643	8,668,210	1,848,424	131,098	1,364,829	74,186	1,446,435	2,518,018	927,858	311,910
- Customer	3,523,075	2,472,538	491,857	3,420	37,049	4,013	9,065	10,480	5,839	279
- Commodity	350,687	120,065	34,549	2,374	29,373	1,630	36,933	77,539	35,679	10,172
Total	21,252,405	11,260,813	2,374,830	136,892	1,431,252	79,829	1,492,433	2,606,036	969,375	322,361
Total Expenses Excl. Income Taxes										
- Demand	**696,714,561**	**352,636,314**	**75,099,014**	**5,323,223**	**55,954,974**	**3,097,179**	**59,510,867**	**104,972,828**	**37,385,160**	**(554,894)**
- Customer	**156,121,811**	**110,647,131**	**26,815,566**	**332,215**	**2,639,025**	**277,755**	**1,420,162**	**939,920**	**369,891**	**18,914**
- Commodity	**666,052,168**	**228,036,542**	**65,617,991**	**4,508,307**	**55,787,678**	**3,095,982**	**70,146,281**	**147,268,232**	**67,763,781**	**19,319,003**
Total	**1,518,888,540**	**691,319,987**	**167,532,571**	**10,163,745**	**114,381,678**	**6,470,915**	**131,077,310**	**253,180,980**	**105,518,832**	**18,783,023**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Total	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Re-Allocation of CSR Credits							
- Demand	73,799	3,198	1,324	280	-	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Total	73,799	3,198	1,324	280	-	-	-
Losses/(Gains) From Disposition Of Allowances							
- Demand	(930)	(40)	(15)	(6)	(3)	(117)	(18)
- Customer	(6,251)	(2)	(15)	(1)	(29)	-	-
- Commodity	(29)	(1)	(1)	(0)	(0)	-	-
Total	(7,209)	(44)	(30)	(7)	(32)	(117)	(18)
Additional Uncollectibles							
- Demand	-	-	-	-	-	-	-
- Customer	12,998	12	83	19	18	-	-
- Commodity	-	-	-	-	-	-	-
Total	12,998	12	83	19	18	-	-
Additional PSC Fees							
- Demand	921	40	15	6	3	-	-
- Customer	6,256	2	15	1	1	-	-
- Commodity	-	-	-	-	-	-	-
Total	7,177	42	29	7	4	-	-
Additional Revenue Requirements							
- Demand	72,160	3,127	1,151	483	255	9,098	1,401
- Customer	484,947	162	1,147	55	2,224	-	-
- Commodity	2,226	96	41	7	4	-	-
Total	559,333	3,385	2,339	545	2,483	9,098	1,401
Total Expenses Excl. Income Taxes							
- Demand	**2,945,202**	**127,638**	**48,607**	**17,464**	**9,897**	**130,085**	**11,001**
- Customer	**12,395,216**	**8,506**	**60,382**	**3,952**	**186,177**	**-**	**7,000**
- Commodity	**4,227,453**	**183,208**	**77,022**	**12,687**	**8,002**	**-**	**-**
Total	**19,567,871**	**319,352**	**186,012**	**34,103**	**204,075**	**130,085**	**18,001**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		4,134									
- Demand	PT&D-PROD-D	4,134	1,963	417	30	328	19	351	640	276	93
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		4,134	1,963	417	30	328	19	351	640	276	93
Total Intangible Plant		4,134									
- Demand		4,134	1,963	417	30	328	19	351	640	276	93
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		4,134	1,963	417	30	328	19	351	640	276	93
Production Plant											
Steam Production											
Total Electric Steam Production		2,247,789,081									
- Demand	6CP	2,247,789,081	1,067,219,152	226,926,542	16,067,283	178,211,777	10,134,466	191,001,334	347,799,427	150,209,668	50,494,714
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		2,247,789,081	1,067,219,152	226,926,542	16,067,283	178,211,777	10,134,466	191,001,334	347,799,427	150,209,668	50,494,714
Total Electric Hydro Production		27,207,828									
- Demand	6CP	27,207,828	12,917,900	2,746,778	194,483	2,157,122	122,670	2,311,930	4,209,855	1,818,177	611,201
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		27,207,828	12,917,900	2,746,778	194,483	2,157,122	122,670	2,311,930	4,209,855	1,818,177	611,201
Solar Production		16,062,949									
- Demand	6CP	16,062,949	7,626,466	1,621,642	114,819	1,273,521	72,422	1,364,917	2,485,413	1,073,415	360,841
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		16,062,949	7,626,466	1,621,642	114,819	1,273,521	72,422	1,364,917	2,485,413	1,073,415	360,841
Wind Production		585,316									
- Demand	6CP	585,316	277,900	59,091	4,184	46,406	2,639	49,736	90,566	39,114	13,149
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		585,316	277,900	59,091	4,184	46,406	2,639	49,736	90,566	39,114	13,149
Total Electric Other Production		558,478,182									
- Demand	6CP	558,478,182	265,157,713	56,381,412	3,992,024	44,277,904	2,517,976	47,455,555	86,413,086	37,320,593	12,545,748
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		558,478,182	265,157,713	56,381,412	3,992,024	44,277,904	2,517,976	47,455,555	86,413,086	37,320,593	12,545,748

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT									
Intangible Plant									
Total Intangible Plant									PT&D_PROD
- Demand	PT&D-PROD-D	17	1	0	0	0	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		17	1	0	0	0	-	-	
Total Intangible Plant									
- Demand		17	1	0	0	0	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		17	1	0	0	0	-	-	
Production Plant									
Steam Production									
Total Electric Steam Production									DEM
- Demand	6CP	9,103,505	394,524	163,286	34,597	28,806	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		9,103,505	394,524	163,286	34,597	28,806	-	-	
Total Electric Hydro Production									DEM
- Demand	6CP	110,191	4,775	1,976	419	349	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		110,191	4,775	1,976	419	349	-	-	
Solar Production									DEM
- Demand	6CP	65,055	2,819	1,167	247	206	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		65,055	2,819	1,167	247	206	-	-	
Wind Production									DEM
- Demand	6CP	2,371	103	43	9	8	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		2,371	103	43	9	8	-	-	
Total Electric Other Production									DEM
- Demand	6CP	2,261,826	98,022	40,570	8,596	7,157	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		2,261,826	98,022	40,570	8,596	7,157	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assign Plant - Solar		3,571,093									
- Demand	Solar-DirectPlant	3,571,093	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		3,571,093	-	-	-	-	-	-	-	-	-
Total Production Plant		2,853,694,449									
- Demand		2,853,694,449	1,353,199,131	287,735,466	20,372,792	225,966,730	12,850,172	242,183,472	440,998,347	190,460,968	64,025,653
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,853,694,449	1,353,199,131	287,735,466	20,372,792	225,966,730	12,850,172	242,183,472	440,998,347	190,460,968	64,025,653
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar									DEM
- Demand	Solar-DirectPlant	-	-	-	-	-	3,085,351	485,742	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	3,085,351	485,742	
Total Production Plant									
- Demand		11,542,947	500,244	207,041	43,868	36,525	3,085,351	485,742	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		11,542,947	500,244	207,041	43,868	36,525	3,085,351	485,742	
Transmission Plant									
Total Electric Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Plant									
(360) Land and Land Rights									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(361) Structures and Improvements									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(362) Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(363) PC HW/SW and Comm Equipment		-									
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(364) Poles, Towers & Fixtures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(365) Overhead Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(366) Underground Conduit		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment									N/A
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	N/A
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	N/A
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(365) Overhead Conductors and Devices									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(366) Underground Conduit									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(367) Underground Conductors and Devices									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(368) Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(369) Services									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370) Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant											
(389) Land and Land Rights		3,132,106									
- Demand	PT&D-PROD-D	3,132,106	1,487,081	316,203	22,388	248,323	14,122	266,144	484,629	209,305	70,360
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		3,132,106	1,487,081	316,203	22,388	248,323	14,122	266,144	484,629	209,305	70,360
(390) Structures and Improvements		47,496,517									
- Demand	PT&D-PROD-D	47,496,517	22,550,689	4,795,032	339,507	3,765,673	214,145	4,035,921	7,349,115	3,173,979	1,066,970
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		47,496,517	22,550,689	4,795,032	339,507	3,765,673	214,145	4,035,921	7,349,115	3,173,979	1,066,970
(391) Office Equipment		4,594,470									
- Demand	PT&D-PROD-D	4,594,470	2,181,391	463,837	32,841	364,264	20,715	390,406	710,900	307,028	103,211
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		4,594,470	2,181,391	463,837	32,841	364,264	20,715	390,406	710,900	307,028	103,211

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(371.01) EV Direct Plant and ADIT									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(371) Install on Customer Premises									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(373) Street Lighting									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution Plant Adjustment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
General Plant									
(389) Land and Land Rights									PT&D_PROD
- Demand	PT&D-PROD-D	12,685	550	228	48	40	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		12,685	550	228	48	40	-	-	
(390) Structures and Improvements									PT&D_PROD
- Demand	PT&D-PROD-D	192,360	8,336	3,450	731	609	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		192,360	8,336	3,450	731	609	-	-	
(391) Office Equipment									PT&D_PROD
- Demand	PT&D-PROD-D	18,608	806	334	71	59	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		18,608	806	334	71	59	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(392) Transportation Equipment		1,416,845									
- Demand	PT&D-PROD-D	1,416,845	672,698	143,038	10,128	112,332	6,388	120,394	219,228	94,681	31,828
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		1,416,845	672,698	143,038	10,128	112,332	6,388	120,394	219,228	94,681	31,828
(393) Stores Equipment		141,706									
- Demand	PT&D-PROD-D	141,706	67,280	14,306	1,013	11,235	639	12,041	21,926	9,470	3,183
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		141,706	67,280	14,306	1,013	11,235	639	12,041	21,926	9,470	3,183
(394) Tools, Shop, and Garage Equip		7,591,580									
- Demand	PT&D-PROD-D	7,591,580	3,604,377	766,411	54,265	601,884	34,228	645,079	1,174,642	507,311	170,539
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		7,591,580	3,604,377	766,411	54,265	601,884	34,228	645,079	1,174,642	507,311	170,539
(395) Lab Equipment		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		1,918,394									
- Demand	PT&D-PROD-D	1,918,394	910,827	193,672	13,713	152,096	8,649	163,012	296,832	128,198	43,095
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		1,918,394	910,827	193,672	13,713	152,096	8,649	163,012	296,832	128,198	43,095
(397) Communication Equipment		35,326,356									
- Demand	PT&D-PROD-D	35,326,356	16,772,465	3,566,388	252,514	2,800,784	159,274	3,001,786	5,466,032	2,360,702	793,577
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		35,326,356	16,772,465	3,566,388	252,514	2,800,784	159,274	3,001,786	5,466,032	2,360,702	793,577
(398) Misc. Equipment		34,437									
- Demand	PT&D-PROD-D	34,437	16,350	3,477	246	2,730	155	2,926	5,328	2,301	774
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		34,437	16,350	3,477	246	2,730	155	2,926	5,328	2,301	774
General Plant Adjustment		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(392) Transportation Equipment									PT&D_PROD
- Demand	PT&D-PROD-D	5,738	249	103	22	18	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		5,738	249	103	22	18	-	-	
(393) Stores Equipment									PT&D_PROD
- Demand	PT&D-PROD-D	574	25	10	2	2	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		574	25	10	2	2	-	-	
(394) Tools, Shop, and Garage Equip									PT&D_PROD
- Demand	PT&D-PROD-D	30,746	1,332	551	117	97	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		30,746	1,332	551	117	97	-	-	
(395) Lab Equipment									PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(396) Power Operated Equipment									PT&D_PROD
- Demand	PT&D-PROD-D	7,769	337	139	30	25	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		7,769	337	139	30	25	-	-	
(397) Communication Equipment									PT&D_PROD
- Demand	PT&D-PROD-D	143,071	6,200	2,566	544	453	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		143,071	6,200	2,566	544	453	-	-	
(398) Misc. Equipment									PT&D_PROD
- Demand	PT&D-PROD-D	139	6	3	1	0	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		139	6	3	1	0	-	-	
General Plant Adjustment									PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total General Plant		101,652,411									
- Demand		101,652,411	48,263,158	10,262,364	726,615	8,059,322	458,314	8,637,708	15,728,633	6,792,975	2,283,537
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		101,652,411	48,263,158	10,262,364	726,615	8,059,322	458,314	8,637,708	15,728,633	6,792,975	2,283,537
Total Utility Plant		3,062,696,279									
- Demand		2,955,350,994	1,401,464,252	297,998,248	21,099,437	234,026,380	13,308,505	250,821,531	456,727,620	197,254,219	66,309,283
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,955,350,994	1,401,464,252	297,998,248	21,099,437	234,026,380	13,308,505	250,821,531	456,727,620	197,254,219	66,309,283
Additions to Utility Plant											
Plant Held for Future Use		692,581									
- Demand	PT&D-PROD-D	692,581	328,828	69,920	4,951	54,910	3,123	58,851	107,163	46,282	15,558
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		692,581	328,828	69,920	4,951	54,910	3,123	58,851	107,163	46,282	15,558
CWIP Production		57,396,834									
- Demand	6CP	57,396,834	27,251,222	5,794,523	410,275	4,550,601	258,782	4,877,180	8,880,987	3,835,573	1,289,372
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		57,396,834	27,251,222	5,794,523	410,275	4,550,601	258,782	4,877,180	8,880,987	3,835,573	1,289,372
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		-									
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP General		49,255,870									
- Demand	PT&D-PROD-D	49,255,870	23,386,005	4,972,648	352,083	3,905,160	222,077	4,185,418	7,621,339	3,291,549	1,106,492
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		49,255,870	23,386,005	4,972,648	352,083	3,905,160	222,077	4,185,418	7,621,339	3,291,549	1,106,492
Total Additional to Utility Plant		107,345,285									
- Demand		107,345,285	50,966,056	10,837,091	767,308	8,510,671	483,981	9,121,449	16,609,489	7,173,404	2,411,423
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		107,345,285	50,966,056	10,837,091	767,308	8,510,671	483,981	9,121,449	16,609,489	7,173,404	2,411,423

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total General Plant									
- Demand		411,690	17,842	7,384	1,565	1,303	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		411,690	17,842	7,384	1,565	1,303	-	-	
Total Utility Plant									
- Demand		11,954,654	518,086	214,426	45,433	37,828	3,085,351	485,742	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		11,954,654	518,086	214,426	45,433	37,828	3,085,351	485,742	
Additions to Utility Plant									
Plant Held for Future Use									PT&D_PROD
- Demand	PT&D-PROD-D	2,805	122	50	11	9	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		2,805	122	50	11	9	-	-	
CWIP Production									DEM
- Demand	6CP	232,456	10,074	4,169	883	736	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		232,456	10,074	4,169	883	736	-	-	
CWIP Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Distribution									DISTPT_PROD
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	0%
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
CWIP General									PT&D_PROD
- Demand	PT&D-PROD-D	199,485	8,645	3,578	758	631	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		199,485	8,645	3,578	758	631	-	-	
Total Additional to Utility Plant									
- Demand		434,746	18,841	7,798	1,652	1,376	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		434,746	18,841	7,798	1,652	1,376	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Utility Plant		3,062,696,279									
- Demand		3,062,696,279	1,452,430,307	308,835,338	21,866,745	242,537,051	13,792,486	259,942,980	473,337,109	204,427,623	68,720,706
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**3,062,696,279**	**1,452,430,307**	**308,835,338**	**21,866,745**	**242,537,051**	**13,792,486**	**259,942,980**	**473,337,109**	**204,427,623**	**68,720,706**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		5,192,910									
- Demand	TPIS-PROD-D	5,192,910	2,465,522	524,253	37,119	411,710	23,413	441,257	803,497	347,019	116,654
- Customer	TPIS-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		5,192,910	2,465,522	524,253	37,119	411,710	23,413	441,257	803,497	347,019	116,654
Cash Working Capital		122,966,859									
- Demand	O&MxPP-PROD-D	22,401,701	10,636,017	2,261,574	160,128	1,776,077	101,001	1,903,539	3,466,205	1,497,005	503,236
- Customer	O&MxPP-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	O&MxPP-PROD-E	100,565,158	34,430,533	9,907,458	680,695	8,423,209	467,453	10,591,170	22,235,575	10,231,444	2,916,917
Total		122,966,859	45,066,550	12,169,031	840,824	10,199,286	568,454	12,494,709	25,701,781	11,728,449	3,420,152
Materials and Supplies		35,502,587									
- Demand	TPIS-PROD-D	35,502,587	16,856,137	3,584,179	253,774	2,814,757	160,068	3,016,761	5,493,300	2,372,479	797,536
- Customer	TPIS-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		35,502,587	16,856,137	3,584,179	253,774	2,814,757	160,068	3,016,761	5,493,300	2,372,479	797,536
Fuel Stock		94,818,482									
- Demand	6CP	94,818,482	45,018,503	9,572,442	677,766	7,517,507	427,502	8,057,009	14,671,222	6,336,294	2,130,018
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		94,818,482	45,018,503	9,572,442	677,766	7,517,507	427,502	8,057,009	14,671,222	6,336,294	2,130,018
ADIT - Production		(549,705,267)									
- Demand	6CP	(549,705,267)	(260,992,454)	(55,495,739)	(3,929,314)	(43,582,360)	(2,478,422)	(46,710,094)	(85,055,657)	(36,734,339)	(12,348,672)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		(549,705,267)	(260,992,454)	(55,495,739)	(3,929,314)	(43,582,360)	(2,478,422)	(46,710,094)	(85,055,657)	(36,734,339)	(12,348,672)
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Utility Plant									
- Demand		12,389,401	536,927	222,224	47,085	39,204	3,085,351	485,742	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**12,389,401**	**536,927**	**222,224**	**47,085**	**39,204**	**3,085,351**	**485,742**	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Prepayments									TPIS_PROD
- Demand	TPIS-PROD-D	21,031	911	377	80	67	-	-	100%
- Customer	TPIS-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	TPIS-PROD-E	-	-	-	-	-	-	-	0%
Total		21,031	911	377	80	67	-	-	
Cash Working Capital									O&MxPP_PROD
- Demand	O&MxPP-PROD-D	90,726	3,932	1,627	345	287	-	-	18%
- Customer	O&MxPP-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	O&MxPP-PROD-E	638,290	27,662	11,629	1,916	1,208	-	-	82%
Total		729,017	31,594	13,257	2,260	1,495	-	-	
Materials and Supplies									TPIS_PROD
- Demand	TPIS-PROD-D	143,785	6,231	2,579	546	455	-	-	100%
- Customer	TPIS-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	TPIS-PROD-E	-	-	-	-	-	-	-	0%
Total		143,785	6,231	2,579	546	455	-	-	
Fuel Stock									DEM
- Demand	6CP	384,013	16,642	6,888	1,459	1,215	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		384,013	16,642	6,888	1,459	1,215	-	-	
ADIT - Production									DEM
- Demand	6CP	(2,226,296)	(96,482)	(39,932)	(8,461)	(7,045)	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		(2,226,296)	(96,482)	(39,932)	(8,461)	(7,045)	-	-	
ADIT - Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
ADIT - Distribution		-									
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - General		(19,450,719)									
- Demand	PT&D-PROD-D	(19,450,719)	(9,234,932)	(1,963,656)	(139,034)	(1,542,114)	(87,696)	(1,652,786)	(3,009,601)	(1,299,804)	(436,944)
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		(19,450,719)	(9,234,932)	(1,963,656)	(139,034)	(1,542,114)	(87,696)	(1,652,786)	(3,009,601)	(1,299,804)	(436,944)
ADIT - Solar Direct		(560,511)									
- Demand	Solar-DirectADIT	(560,511)	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(560,511)	-	-	-	-	-	-	-	-	-
Customer Advances		-									
- Demand	CA-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	CA-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	CA-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credits		(73,402,905)									
- Demand	6CP	(73,402,905)	(34,850,684)	(7,410,423)	(524,687)	(5,819,613)	(330,947)	(6,237,264)	(11,357,600)	(4,905,187)	(1,648,935)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(73,402,905)	(34,850,684)	(7,410,423)	(524,687)	(5,819,613)	(330,947)	(6,237,264)	(11,357,600)	(4,905,187)	(1,648,935)
Total Other Rate Base Items		(384,638,564)									
- Demand		(485,203,722)	(230,101,890)	(48,927,370)	(3,464,248)	(38,424,036)	(2,185,080)	(41,181,577)	(74,988,633)	(32,386,533)	(10,887,107)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		100,565,158	34,430,533	9,907,458	680,695	8,423,209	467,453	10,591,170	22,235,575	10,231,444	2,916,917
Total		(384,638,564)	(195,671,358)	(39,019,913)	(2,783,553)	(30,000,827)	(1,717,628)	(30,590,407)	(52,753,058)	(22,155,089)	(7,970,191)
Total Rate Base		**2,678,057,715**									
- Demand		**2,577,492,557**	**1,222,328,417**	**259,907,968**	**18,402,497**	**204,113,016**	**11,607,405**	**218,761,402**	**398,348,476**	**172,041,090**	**57,833,599**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**100,565,158**	**34,430,533**	**9,907,458**	**680,695**	**8,423,209**	**467,453**	**10,591,170**	**22,235,575**	**10,231,444**	**2,916,917**
Total		**2,678,057,715**	**1,256,758,950**	**269,815,426**	**19,083,192**	**212,536,225**	**12,074,858**	**229,352,572**	**420,584,051**	**182,272,534**	**60,750,515**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Distribution									DISTPT_PROD
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	0%
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
ADIT - General									PT&D_PROD
- Demand	PT&D-PROD-D	(78,775)	(3,414)	(1,413)	(299)	(249)	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		(78,775)	(3,414)	(1,413)	(299)	(249)	-	-	
ADIT - Solar Direct									DEM
- Demand	Solar-DirectADIT	-	-	-	-	-	(476,415)	(84,096)	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	(476,415)	(84,096)	
Customer Advances									CA_PROD
- Demand	CA-PROD-D	-	-	-	-	-	-	-	0%
- Customer	CA-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	CA-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Investment Tax Credits									DEM
- Demand	6CP	(297,280)	(12,883)	(5,332)	(1,130)	(941)	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		(297,280)	(12,883)	(5,332)	(1,130)	(941)	-	-	
Total Other Rate Base Items									
- Demand		(1,962,796)	(85,063)	(35,206)	(7,459)	(6,211)	(476,415)	(84,096)	
- Customer		-	-	-	-	-	-	-	
- Commodity		638,290	27,662	11,629	1,916	1,208	-	-	
Total		(1,324,506)	(57,401)	(23,577)	(5,544)	(5,003)	(476,415)	(84,096)	
Total Rate Base									
- Demand		**10,426,605**	**451,864**	**187,018**	**39,626**	**32,993**	**2,608,937**	**401,646**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**638,290**	**27,662**	**11,629**	**1,916**	**1,208**	**-**	**-**	
Total		**11,064,895**	**479,526**	**198,647**	**41,541**	**34,201**	**2,608,937**	**401,646**	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
OPERATIONS & MAINTENANCE EXPENSES											
Production Expense											
Labor-related Expenses		15,981,177									
- Demand	6CP	14,269,496	6,774,959	1,440,583	101,999	1,131,330	64,336	1,212,522	2,207,913	953,566	320,552
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	1,711,681	586,029	168,631	11,586	143,368	7,956	180,268	378,463	174,146	49,648
Total		15,981,177	7,360,988	1,609,214	113,585	1,274,699	72,292	1,392,790	2,586,376	1,127,712	370,200
Fuel / Energy-related Expenses		590,888,671									
- Demand	6CP	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	590,888,671	202,302,786	58,213,049	3,999,548	49,492,080	2,746,602	62,230,325	130,649,120	60,116,688	17,138,868
Total		590,888,671	202,302,786	58,213,049	3,999,548	49,492,080	2,746,602	62,230,325	130,649,120	60,116,688	17,138,868
Account 502 Steam Expenses		32,820,527									
- Demand	6CP	18,150,745	8,617,723	1,832,417	129,742	1,439,048	81,835	1,542,323	2,808,457	1,212,933	407,741
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	14,669,782	5,022,499	1,445,235	99,295	1,228,722	68,189	1,544,970	3,243,579	1,492,496	425,501
Total		32,820,527	13,640,222	3,277,651	229,038	2,667,770	150,024	3,087,293	6,052,036	2,705,429	833,242
Account 505 Electric Expenses		7,237,284									
- Demand	6CP	5,592,783	2,655,376	564,622	39,977	443,413	25,216	475,235	865,369	373,741	125,637
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	1,644,500	563,028	162,013	11,131	137,741	7,644	173,193	363,609	167,311	47,699
Total		7,237,284	3,218,404	726,634	51,109	581,155	32,860	648,428	1,228,978	541,051	173,336
Demand-related Expenses		60,982,955									
- Demand	6CP	60,982,955	28,953,863	6,156,561	435,909	4,834,920	274,950	5,181,903	9,435,866	4,075,218	1,369,931
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		60,982,955	28,953,863	6,156,561	435,909	4,834,920	274,950	5,181,903	9,435,866	4,075,218	1,369,931
Solar Generation		594,314									
- Demand	6CP	594,314	282,172	59,999	4,248	47,119	2,680	50,501	91,958	39,715	13,351
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		594,314	282,172	59,999	4,248	47,119	2,680	50,501	91,958	39,715	13,351
Solar Direct O&M Assignment		59,657									
- Demand	SSP-Direct	59,657	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		59,657	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES									
Production Expense									
Labor-related Expenses									LBSUB1_PROD
- Demand	6CP	57,791	2,505	1,037	220	183	-	-	89%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	10,864	471	198	33	21	-	-	11%
Total		68,655	2,975	1,235	252	203	-	-	
Fuel / Energy-related Expenses									COM
- Demand	6CP	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	3,750,388	162,533	68,330	11,255	7,099	-	-	100%
Total		3,750,388	162,533	68,330	11,255	7,099	-	-	
Account 502 Steam Expenses									ACC502
- Demand	6CP	73,510	3,186	1,319	279	233	-	-	55%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	93,110	4,035	1,696	279	176	-	-	45%
Total		166,620	7,221	3,015	559	409	-	-	
Account 505 Electric Expenses									ACC505
- Demand	6CP	22,651	982	406	86	72	-	-	77%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	10,438	452	190	31	20	-	-	23%
Total		33,088	1,434	596	117	91	-	-	
Demand-related Expenses									DEM
- Demand	6CP	246,980	10,704	4,430	939	782	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		246,980	10,704	4,430	939	782	-	-	
Solar Generation									DEM
- Demand	6CP	2,407	104	43	9	8	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		2,407	104	43	9	8	-	-	
Solar Direct O&M Assignment									DEM
- Demand	SSP-Direct	-	-	-	-	-	59,657	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	59,657	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Account 555 Purchased Power		45,422,231									
- Demand	6CP	9,668,355	4,590,401	976,073	69,110	766,538	43,591	821,549	1,495,980	646,093	217,192
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	35,753,876	12,241,068	3,522,393	242,007	2,994,699	166,193	3,765,473	7,905,402	3,637,580	1,037,050
Total		45,422,231	16,831,470	4,498,466	311,117	3,761,237	209,784	4,587,022	9,401,382	4,283,672	1,254,241
Total Production Expenses		753,986,816									
- Demand		109,318,306	51,874,495	11,030,255	780,985	8,662,369	492,608	9,284,033	16,905,543	7,301,266	2,454,405
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		644,668,510	220,715,410	63,511,320	4,363,567	53,996,611	2,996,585	67,894,229	142,540,174	65,588,220	18,698,765
Total		753,986,816	272,589,905	74,541,575	5,144,552	62,658,979	3,489,193	77,178,262	159,445,717	72,889,485	21,153,170
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		-									
- Demand	LBDO-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDO-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDO-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power									OMPP
- Demand	6CP	39,157	1,697	702	149	124	-	-	21%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	226,931	9,835	4,135	681	430	-	-	79%
Total		266,088	11,532	4,837	830	553	-	-	
Total Production Expenses									
- Demand		442,496	19,177	7,937	1,682	1,400	59,657	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		4,091,730	177,326	74,549	12,280	7,745	-	-	
Total		4,534,226	196,502	82,486	13,961	9,145	59,657	-	
Transmission Expenses									
Operations Expenses									
Total Transmission O&M Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission O&M									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Expenses									
Operations Expenses									
(580) Operation Supervision & Engineering									LBDO_PROD
- Demand	LBDO-PROD-D	-	-	-	-	-	-	-	0%
- Customer	LBDO-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	LBDO-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(581) Load Dispatching									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(582) Station Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(583) Overhead Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(584) Underground Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(589) Rents		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Operations Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(584) Underground Line Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(585) Street Lighting Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(586) Meter Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(587) Customer Installations Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp									PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(589) Rents									PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Dist. Operations Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Maintenance Expense											
(590) Maintenance Supervision and Engineering		-									
- Demand	LBDM-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDM-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDM-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(594) Maintenance of Underground Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense									
(590) Maintenance Supervision and Engineering									LBDM_PROD
- Demand	LBDM-PROD-D	-	-	-	-	-	-	-	0%
- Customer	LBDM-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	LBDM-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(591) Maintenance of Structures									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(594) Maintenance of Underground Lines									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(595) Maintenance of Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(597) Maintenance of Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(598) Miscellaneous Distribution Expenses		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Maintenance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses									PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Dist. Maintenance Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Total Distribution Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Customer Account Expense									
(901) Supervision/Customer Accts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(902) Meter Reading Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(903) Records and Collection									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(904) Uncollectible Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Customer Service Expenses									
(907) Supervision									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(908) Customer Assistance Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - EV Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(909) Informational and Instructional Advertising									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - BS Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(910) Miscellaneous Customer Service									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(911) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-		-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		17,874,945									
- Demand	LABORxAG-PROD-D	10,607,916	5,035,860	1,070,792	75,816	840,923	47,821	901,273	1,641,152	708,791	238,268
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	7,267,030	2,488,016	715,932	49,188	608,677	33,779	765,338	1,606,785	739,344	210,782
Total		17,874,945	7,523,875	1,786,724	125,005	1,449,600	81,600	1,666,611	3,247,937	1,448,134	449,050
(921) Office Supplies and Expenses		3,736,726									
- Demand	LABORxAG-PROD-D	2,217,566	1,052,738	223,847	15,849	175,794	9,997	188,410	343,080	148,171	49,810
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	1,519,160	520,115	149,664	10,283	127,243	7,061	159,993	335,896	154,558	44,064
Total		3,736,726	1,572,853	373,512	26,132	303,036	17,058	348,402	678,976	302,730	93,873
(922) Administrative Expenses Transferred		(2,508,325)									
- Demand	LABORxAG-PROD-D	(1,488,570)	(706,664)	(150,260)	(10,639)	(118,004)	(6,711)	(126,472)	(230,297)	(99,462)	(33,435)
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	(1,019,756)	(349,134)	(100,464)	(6,902)	(85,413)	(4,740)	(107,397)	(225,474)	(103,749)	(29,578)
Total		(2,508,325)	(1,055,798)	(250,724)	(17,541)	(203,417)	(11,451)	(233,869)	(455,771)	(203,211)	(63,014)
(923) Outside Services Employed		9,612,633									
- Demand	LABORxAG-PROD-D	5,704,633	2,708,141	575,841	40,772	452,224	25,717	484,679	882,565	381,167	128,134
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	3,908,000	1,337,984	385,008	26,452	327,329	18,165	411,577	864,083	397,598	113,352
Total		9,612,633	4,046,124	960,849	67,224	779,554	43,882	896,256	1,746,647	778,765	241,486

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(913) Advertising Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(916) Misc Sales Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Customer Service Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Administrative & General Expense									
(920) Administrative and General Salaries									LABORxAG_PROD
- Demand	LABORxAG-PROD-D	42,956	1,862	770	163	136	1,331	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	46,124	1,999	840	138	87	-	-	41%
Total		89,081	3,861	1,611	302	223	1,331	-	
(921) Office Supplies and Expenses									LABORxAG_PROD
- Demand	LABORxAG-PROD-D	8,980	389	161	34	28	278	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	9,642	418	176	29	18	-	-	41%
Total		18,622	807	337	63	47	278	-	
(922) Administrative Expenses Transferred									LABORxAG_PROD
- Demand	LABORxAG-PROD-D	(6,028)	(261)	(108)	(23)	(19)	(187)	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	(6,472)	(280)	(118)	(19)	(12)	-	-	41%
Total		(12,500)	(542)	(226)	(42)	(31)	(187)	-	
(923) Outside Services Employed									LABORxAG_PROD
- Demand	LABORxAG-PROD-D	23,101	1,001	414	88	73	716	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	24,804	1,075	452	74	47	-	-	41%
Total		47,905	2,076	866	162	120	716	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(924) Property Insurance		5,434,396									
- Demand	TUP-PROD-D	5,434,396	2,580,176	548,632	38,845	430,856	24,502	461,777	840,862	363,156	122,079
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		5,434,396	2,580,176	548,632	38,845	430,856	24,502	461,777	840,862	363,156	122,079
(925) Injuries and Damages		3,560,354									
- Demand	LABORxAG-PROD-D	2,112,898	1,003,049	213,282	15,101	167,496	9,525	179,517	326,887	141,178	47,459
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	1,447,456	495,566	142,600	9,797	121,237	6,728	152,441	320,041	147,263	41,984
Total		3,560,354	1,498,615	355,882	24,899	288,733	16,253	331,958	646,928	288,441	89,442
(926) Employee Benefits		14,677,332									
- Demand	LABORxAG-PROD-D	8,710,287	4,135,005	879,241	62,254	690,492	39,267	740,046	1,347,570	581,996	195,645
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	5,967,045	2,042,940	587,860	40,389	499,792	27,736	628,428	1,319,350	607,084	173,076
Total		14,677,332	6,177,944	1,467,101	102,643	1,190,284	67,003	1,368,474	2,666,920	1,189,080	368,720
(928) Regulatory Commission Fees		439,336									
- Demand	TUP-PROD-D	439,336	208,591	44,353	3,140	34,832	1,981	37,332	67,978	29,359	9,869
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		439,336	208,591	44,353	3,140	34,832	1,981	37,332	67,978	29,359	9,869
(929) Duplicate Charges		-									
- Demand	LABORxAG-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(930) Miscellaneous General Expenses		(1,332,031)									
- Demand	LABORxAG-PROD-D	(790,496)	(375,269)	(79,795)	(5,650)	(62,665)	(3,564)	(67,162)	(122,298)	(52,819)	(17,756)
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	(541,535)	(185,406)	(53,351)	(3,665)	(45,358)	(2,517)	(57,033)	(119,737)	(55,095)	(15,707)
Total		(1,332,031)	(560,675)	(133,146)	(9,315)	(108,023)	(6,081)	(124,195)	(242,034)	(107,914)	(33,463)
(931) Rents		546,899									
- Demand	PT&D-PROD-D	546,899	259,660	55,212	3,909	43,360	2,466	46,472	84,622	36,547	12,286
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		546,899	259,660	55,212	3,909	43,360	2,466	46,472	84,622	36,547	12,286
(935) Maintenance of General Plant		6,690,470									
- Demand	PT&D-PROD-D	6,690,470	3,176,543	675,439	47,824	530,441	30,165	568,509	1,035,214	447,094	150,296
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		6,690,470	3,176,543	675,439	47,824	530,441	30,165	568,509	1,035,214	447,094	150,296

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance									TUP_PROD
- Demand	TUP-PROD-D	22,009	954	395	84	70	-	-	100%
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	0%
Total		22,009	954	395	84	70	-	-	
(925) Injuries and Damages									LABORxAG_PROD
- Demand	LABORxAG-PROD-D	8,556	371	153	33	27	265	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	9,187	398	167	28	17	-	-	41%
Total		17,743	769	321	60	44	265	-	
(926) Employee Benefits									LABORxAG_PROD
- Demand	LABORxAG-PROD-D	35,272	1,529	633	134	112	1,093	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	37,873	1,641	690	114	72	-	-	41%
Total		73,145	3,170	1,323	248	183	1,093	-	
(928) Regulatory Commission Fees									TUP_PROD
- Demand	TUP-PROD-D	1,779	77	32	7	6	-	-	100%
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	0%
Total		1,779	77	32	7	6	-	-	
(929) Duplicate Charges									LABORxAG_PROD
- Demand	LABORxAG-PROD-D	-	-	-	-	-	-	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	-	-	-	-	-	-	-	41%
Total		-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses									LABORxAG_PROD
- Demand	LABORxAG-PROD-D	(3,201)	(139)	(57)	(12)	(10)	(99)	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	(3,437)	(149)	(63)	(10)	(7)	-	-	41%
Total		(6,638)	(288)	(120)	(22)	(17)	(99)	-	
(931) Rents									PT&D_PROD
- Demand	PT&D-PROD-D	2,215	96	40	8	7	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		2,215	96	40	8	7	-	-	
(935) Maintenance of General Plant									PT&D_PROD
- Demand	PT&D-PROD-D	27,096	1,174	486	103	86	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		27,096	1,174	486	103	86	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total A&G Expense		58,732,736									
- Demand		40,185,336	19,077,828	4,056,585	287,222	3,185,750	181,166	3,414,379	6,217,334	2,685,179	902,654
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		18,547,400	6,350,081	1,827,249	125,542	1,553,507	86,213	1,953,347	4,100,944	1,887,002	537,972
Total		58,732,736	25,427,909	5,883,834	412,764	4,739,257	267,379	5,367,726	10,318,278	4,572,181	1,440,626
Total O&M Expenses		812,719,552									
- Demand		149,503,641	70,952,323	15,086,841	1,068,207	11,848,119	673,773	12,698,412	23,122,877	9,986,445	3,357,059
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		663,215,910	227,065,491	65,338,569	4,489,109	55,550,117	3,082,798	69,847,576	146,641,118	67,475,222	19,236,737
Total		**812,719,552**	**298,017,814**	**80,425,409**	**5,557,316**	**67,398,236**	**3,756,571**	**82,545,988**	**169,763,995**	**77,461,666**	**22,593,795**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		186,195,039									
- Demand	6CP	186,195,039	88,402,828	18,797,403	1,330,929	14,762,127	839,486	15,821,547	28,809,877	12,442,580	4,182,717
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		186,195,039	88,402,828	18,797,403	1,330,929	14,762,127	839,486	15,821,547	28,809,877	12,442,580	4,182,717
Hydraulic Production		1,647,550									
- Demand	6CP	1,647,550	782,234	166,329	11,777	130,623	7,428	139,997	254,925	110,098	37,011
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		1,647,550	782,234	166,329	11,777	130,623	7,428	139,997	254,925	110,098	37,011
Other Production		56,746,128									
- Demand	6CP	56,746,128	26,942,276	5,728,830	405,624	4,499,011	255,848	4,821,888	8,780,304	3,792,089	1,274,755
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		56,746,128	26,942,276	5,728,830	405,624	4,499,011	255,848	4,821,888	8,780,304	3,792,089	1,274,755

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense									
- Demand		162,736	7,053	2,919	618	515	3,397	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		117,721	5,102	2,145	353	223	-	-	
Total		280,457	12,154	5,064	972	738	3,397	-	
Total O&M Expenses									
- Demand		605,232	26,229	10,856	2,300	1,915	63,054	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		4,209,451	182,427	76,694	12,633	7,968	-	-	
Total		**4,814,683**	**208,657**	**87,550**	**14,933**	**9,883**	**63,054**	**-**	
DEPRECIATION EXPENSE									
Depreciation Expense									
Intangible									PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Steam Production									DEM
- Demand	6CP	754,086	32,680	13,526	2,866	2,386	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		754,086	32,680	13,526	2,866	2,386	-	-	
Hydraulic Production									DEM
- Demand	6CP	6,673	289	120	25	21	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		6,673	289	120	25	21	-	-	
Other Production									DEM
- Demand	6CP	229,821	9,960	4,122	873	727	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	-	0%
Total		229,821	9,960	4,122	873	727	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assignment - Solar		14,267									
- Demand	Solar-DirectDepExp	14,267	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		14,267	-	-	-	-	-	-	-	-	-
Distribution		-									
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		13,068,121									
- Demand	PT&D-PROD-D	13,068,121	6,204,563	1,319,298	93,411	1,036,082	58,919	1,110,437	2,022,025	873,284	293,564
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		13,068,121	6,204,563	1,319,298	93,411	1,036,082	58,919	1,110,437	2,022,025	873,284	293,564
Regulatory Debits		(1,000,835)									
- Demand	PT&D-PROD-D	(1,000,835)	(475,183)	(101,040)	(7,154)	(79,349)	(4,512)	(85,044)	(154,859)	(66,881)	(22,483)
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		(1,000,835)	(475,183)	(101,040)	(7,154)	(79,349)	(4,512)	(85,044)	(154,859)	(66,881)	(22,483)
Total Depreciation Expense		256,670,271									
- Demand		256,670,271	121,856,719	25,910,821	1,834,587	20,348,494	1,157,169	21,808,825	39,712,272	17,151,170	5,765,564
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**256,670,271**	**121,856,719**	**25,910,821**	**1,834,587**	**20,348,494**	**1,157,169**	**21,808,825**	**39,712,272**	**17,151,170**	**5,765,564**
TAXES											
Taxes Other than Income											
Property Taxes		21,514,108									
- Demand	TUP-PROD-D	21,514,108	10,214,601	2,171,966	153,784	1,705,706	96,999	1,828,118	3,328,869	1,437,691	483,297
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		21,514,108	10,214,601	2,171,966	153,784	1,705,706	96,999	1,828,118	3,328,869	1,437,691	483,297

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar									DEM
- Demand	Solar-DirectDepExp	-	-	-	-	-	12,436	1,831	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	12,436	1,831	
Distribution									DISTPT_PROD
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	0%
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
EV Direct Depreciation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
General Plant Dep									PT&D_PROD
- Demand	PT&D-PROD-D	52,926	2,294	949	201	167	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		52,926	2,294	949	201	167	-	-	
Regulatory Debits									PT&D_PROD
- Demand	PT&D-PROD-D	(4,053)	(176)	(73)	(15)	(13)	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	0%
Total		(4,053)	(176)	(73)	(15)	(13)	-	-	
Total Depreciation Expense									
- Demand		1,039,452	45,047	18,644	3,950	3,289	12,436	1,831	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Depreciation Expense		**1,039,452**	**45,047**	**18,644**	**3,950**	**3,289**	**12,436**	**1,831**	
TAXES									
Taxes Other than Income									
Property Taxes									TUP_PROD
- Demand	TUP-PROD-D	87,132	3,776	1,563	331	276	-	-	100%
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	0%
Total		87,132	3,776	1,563	331	276	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Payroll Taxes		6,124,956									
- Demand	LABORxAG-PROD-D	3,634,865	1,725,567	366,913	25,979	288,147	16,386	308,827	562,351	242,871	81,644
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	2,490,091	852,533	245,318	16,855	208,567	11,575	262,248	550,574	253,340	72,226
Total		6,124,956	2,578,101	612,232	42,834	496,714	27,961	571,074	1,112,925	496,212	153,870
Other Taxes		1,271,199									
- Demand	TUP-PROD-D	1,271,199	603,547	128,334	9,087	100,785	5,731	108,018	196,692	84,949	28,556
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		1,271,199	603,547	128,334	9,087	100,785	5,731	108,018	196,692	84,949	28,556
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		52,945									
- Demand	Solar-DirectPropTax	52,945	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		52,945	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		28,963,208									
- Demand		26,473,117	12,543,715	2,667,214	188,849	2,094,638	119,117	2,244,962	4,087,911	1,765,511	593,497
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		2,490,091	852,533	245,318	16,855	208,567	11,575	262,248	550,574	253,340	72,226
Total Taxes Other than Income		**28,963,208**	**13,396,249**	**2,912,532**	**205,704**	**2,303,205**	**130,691**	**2,507,210**	**4,638,486**	**2,018,852**	**665,723**
Total Expenses		**1,098,232,659**									
- Demand		**432,647,029**	**205,352,757**	**43,664,875**	**3,091,643**	**34,291,251**	**1,950,059**	**36,752,199**	**66,923,060**	**28,903,126**	**9,716,119**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**665,706,001**	**227,918,024**	**65,583,887**	**4,505,964**	**55,758,684**	**3,094,373**	**70,109,824**	**147,191,692**	**67,728,562**	**19,308,962**
Total		**1,098,353,031**	**433,270,782**	**109,248,762**	**7,597,607**	**90,049,935**	**5,044,432**	**106,862,023**	**214,114,752**	**96,631,688**	**29,025,082**
SUMMARY OF OPERATING EXPENSES											
CSR Credits		(18,221,727)									
- Demand		(18,221,727)	-	-	-	-	-	-	(492,441)	(3,447,891)	(14,281,395)
- Customer		-									
- Commodity		-									
Total		(18,221,727)	-	-	-	-	-	-	(492,441)	(3,447,891)	(14,281,395)

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes									LABORxAG_PROD
- Demand	LABORxAG-PROD-D	14,719	638	264	56	47	456	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	15,805	685	288	47	30	-	-	41%
Total		30,524	1,323	552	103	76	456	-	
Other Taxes									TUP_PROD
- Demand	TUP-PROD-D	5,148	223	92	20	16	-	-	100%
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	0%
Total		5,148	223	92	20	16	-	-	
Direct Assignment - EV Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax									DEM
- Demand	Solar-DirectPropTax	-	-	-	-	-	45,158	7,787	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	45,158	7,787	
Total Taxes Other than Income									
- Demand		106,999	4,637	1,919	407	339	45,614	7,787	
- Customer		-	-	-	-	-	-	-	
- Commodity		15,805	685	288	47	30	-	-	
Total Taxes Other than Income		**122,804**	**5,322**	**2,207**	**454**	**368**	**45,614**	**7,787**	
Total Expenses									
- Demand		**1,751,683**	**75,914**	**31,419**	**6,657**	**5,543**	**121,105**	**9,618**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**4,225,256**	**183,112**	**76,982**	**12,681**	**7,998**	**-**	**-**	
Total		**5,976,939**	**259,026**	**108,401**	**19,338**	**13,541**	**121,105**	**9,618**	
SUMMARY OF OPERATING EXPENSES									
CSR Credits									
- Demand		-	-	-	-	-	-	-	
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Re-Allocation of CSR Credits		18,221,727									
- Demand		18,221,727	8,651,535	1,839,606	130,251	1,444,694	82,156	1,548,374	2,819,476	1,217,692	409,341
- Customer		-									
- Commodity		-									
Total		18,221,727	8,651,535	1,839,606	130,251	1,444,694	82,156	1,548,374	2,819,476	1,217,692	409,341
Losses/(Gains) From Disposition Of Allowances		(120,371)									
- Demand		(115,851)	(54,940)	(11,682)	(827)	(9,174)	(522)	(9,833)	(17,905)	(7,733)	(2,599)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		(4,520)	(1,548)	(445)	(31)	(379)	(21)	(476)	(999)	(460)	(131)
Total		(120,371)	(56,488)	(12,127)	(858)	(9,553)	(543)	(10,309)	(18,904)	(8,193)	(2,731)
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		115,087									
- Demand		115,087	54,642	11,619	823	9,124	519	9,779	17,807	7,691	2,585
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		115,087	54,642	11,619	823	9,124	519	9,779	17,807	7,691	2,585
Additional Revenue Requirements		9,338,822									
- Demand		8,988,135	4,262,458	906,341	64,172	711,775	40,477	762,857	1,389,106	599,935	201,675
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		350,687	120,065	34,549	2,374	29,373	1,630	36,933	77,539	35,679	10,172
Total		9,338,822	4,382,523	940,890	66,546	741,148	42,107	799,790	1,466,645	635,614	211,847
Total Expenses Excl. Income Taxes											
- Demand		**441,634,401**	**218,266,452**	**46,410,759**	**3,286,063**	**36,447,671**	**2,072,689**	**39,063,376**	**70,639,104**	**27,272,820**	**(3,954,274)**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**666,052,168**	**228,036,542**	**65,617,991**	**4,508,307**	**55,787,678**	**3,095,982**	**70,146,281**	**147,268,232**	**67,763,781**	**19,319,003**
Total		**1,107,686,569**	**446,302,993**	**112,028,750**	**7,794,369**	**92,235,349**	**5,168,671**	**109,209,658**	**217,907,336**	**95,036,601**	**15,364,729**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Production	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Re-Allocation of CSR Credits									
- Demand		73,799	3,198	1,324	280	-	-	-	
- Customer									
- Commodity									
Total		73,799	3,198	1,324	280	-	-	-	
Losses/(Gains) From Disposition Of Allowances									
- Demand		(469)	(20)	(8)	(2)	(1)	(117)	(18)	
- Customer		-	-	-	-	-	-	-	
- Commodity		(29)	(1)	(1)	(0)	(0)	-	-	
Total		(497)	(22)	(9)	(2)	(2)	(117)	(18)	
Additional Uncollectibles									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Additional PSC Fees									
- Demand		466	20	8	2	1	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		466	20	8	2	1	-	-	
Additional Revenue Requirements									
- Demand		36,359	1,576	652	138	115	9,098	1,401	
- Customer		-	-	-	-	-	-	-	
- Commodity		2,226	96	41	7	4	-	-	
Total		38,585	1,672	693	145	119	9,098	1,401	
Total Expenses Excl. Income Taxes									
- Demand		**1,861,838**	**80,688**	**33,395**	**7,076**	**5,658**	**130,085**	**11,001**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**4,227,453**	**183,208**	**77,022**	**12,687**	**8,002**	**-**	**-**	
Total		**6,089,291**	**263,895**	**110,417**	**19,763**	**13,660**	**130,085**	**11,001**	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		1,995									
- Demand	PT&D-TRANS-D	1,995	947	201	14	158	9	169	309	133	45
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		1,995	947	201	14	158	9	169	309	133	45
Total Intangible Plant		1,995									
- Demand		1,995	947	201	14	158	9	169	309	133	45
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,995	947	201	14	158	9	169	309	133	45
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT									
Intangible Plant									
Total Intangible Plant									PT&D_TRANS
- Demand	PT&D-TRANS-D	8	0	0	0	0	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		8	0	0	0	0	-	-	
Total Intangible Plant									
- Demand		8	0	0	0	0	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		8	0	0	0	0	-	-	
Production Plant									
Steam Production									
Total Electric Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Hydro Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Wind Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		1,376,873,343									
- Demand	6CP	1,376,873,343	653,720,411	139,002,858	9,841,944	109,162,842	6,207,822	116,997,029	213,043,013	92,010,273	30,930,316
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,376,873,343	653,720,411	139,002,858	9,841,944	109,162,842	6,207,822	116,997,029	213,043,013	92,010,273	30,930,316
Total Transmission Plant		1,376,873,343									
- Demand		1,376,873,343	653,720,411	139,002,858	9,841,944	109,162,842	6,207,822	116,997,029	213,043,013	92,010,273	30,930,316
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,376,873,343	653,720,411	139,002,858	9,841,944	109,162,842	6,207,822	116,997,029	213,043,013	92,010,273	30,930,316
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Plant									
Total Electric Transmission									DEM
- Demand	6CP	5,576,312	241,664	100,020	21,192	17,645	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		5,576,312	241,664	100,020	21,192	17,645	-	-	
Total Transmission Plant									
- Demand		5,576,312	241,664	100,020	21,192	17,645	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		5,576,312	241,664	100,020	21,192	17,645	-	-	
Distribution Plant									
(360) Land and Land Rights									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(361) Structures and Improvements									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(362) Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(363) PC HW/SW and Comm Equipment		-									
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(364) Poles, Towers & Fixtures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(365) Overhead Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(366) Underground Conduit		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment									N/A
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	N/A
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	N/A
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(365) Overhead Conductors and Devices									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(366) Underground Conduit									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(367) Underground Conductors and Devices									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(368) Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(369) Services									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370) Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant											
(389) Land and Land Rights		1,511,204									
- Demand	PT&D-TRANS-D	1,511,204	717,499	152,564	10,802	119,813	6,813	128,411	233,828	100,987	33,948
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		1,511,204	717,499	152,564	10,802	119,813	6,813	128,411	233,828	100,987	33,948
(390) Structures and Improvements		22,916,500									
- Demand	PT&D-TRANS-D	22,916,500	10,880,437	2,313,545	163,808	1,816,892	103,322	1,947,283	3,545,860	1,531,407	514,800
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		22,916,500	10,880,437	2,313,545	163,808	1,816,892	103,322	1,947,283	3,545,860	1,531,407	514,800
(391) Office Equipment		2,216,777									
- Demand	PT&D-TRANS-D	2,216,777	1,052,495	223,796	15,846	175,753	9,995	188,366	343,001	148,137	49,798
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		2,216,777	1,052,495	223,796	15,846	175,753	9,995	188,366	343,001	148,137	49,798

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(371.01) EV Direct Plant and ADIT									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(371) Install on Customer Premises									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(373) Street Lighting									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution Plant Adjustment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
General Plant									
(389) Land and Land Rights									PT&D_TRANS
- Demand	PT&D-TRANS-D	6,120	265	110	23	19	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		6,120	265	110	23	19	-	-	
(390) Structures and Improvements									PT&D_TRANS
- Demand	PT&D-TRANS-D	92,811	4,022	1,665	353	294	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		92,811	4,022	1,665	353	294	-	-	
(391) Office Equipment									PT&D_TRANS
- Demand	PT&D-TRANS-D	8,978	389	161	34	28	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		8,978	389	161	34	28	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(392) Transportation Equipment		683,611									
- Demand	PT&D-TRANS-D	683,611	324,569	69,014	4,886	54,199	3,082	58,088	105,775	45,683	15,357
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		683,611	324,569	69,014	4,886	54,199	3,082	58,088	105,775	45,683	15,357
(393) Stores Equipment		68,371									
- Demand	PT&D-TRANS-D	68,371	32,462	6,902	489	5,421	308	5,810	10,579	4,569	1,536
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		68,371	32,462	6,902	489	5,421	308	5,810	10,579	4,569	1,536
(394) Tools, Shop, and Garage Equip		3,662,846									
- Demand	PT&D-TRANS-D	3,662,846	1,739,069	369,784	26,182	290,402	16,514	311,243	566,751	244,772	82,283
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		3,662,846	1,739,069	369,784	26,182	290,402	16,514	311,243	566,751	244,772	82,283
(395) Lab Equipment		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		925,602									
- Demand	PT&D-TRANS-D	925,602	439,463	93,445	6,616	73,385	4,173	78,651	143,218	61,854	20,793
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		925,602	439,463	93,445	6,616	73,385	4,173	78,651	143,218	61,854	20,793
(397) Communication Equipment		17,044,543									
- Demand	PT&D-TRANS-D	17,044,543	8,092,513	1,720,739	121,835	1,351,345	76,848	1,448,326	2,637,295	1,139,010	382,891
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		17,044,543	8,092,513	1,720,739	121,835	1,351,345	76,848	1,448,326	2,637,295	1,139,010	382,891
(398) Misc. Equipment		16,616									
- Demand	PT&D-TRANS-D	16,616	7,889	1,677	119	1,317	75	1,412	2,571	1,110	373
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		16,616	7,889	1,677	119	1,317	75	1,412	2,571	1,110	373
General Plant Adjustment		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(392) Transportation Equipment									PT&D_TRANS
- Demand	PT&D-TRANS-D	2,769	120	50	11	9	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		2,769	120	50	11	9	-	-	
(393) Stores Equipment									PT&D_TRANS
- Demand	PT&D-TRANS-D	277	12	5	1	1	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		277	12	5	1	1	-	-	
(394) Tools, Shop, and Garage Equip									PT&D_TRANS
- Demand	PT&D-TRANS-D	14,834	643	266	56	47	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		14,834	643	266	56	47	-	-	
(395) Lab Equipment									PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(396) Power Operated Equipment									PT&D_TRANS
- Demand	PT&D-TRANS-D	3,749	162	67	14	12	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		3,749	162	67	14	12	-	-	
(397) Communication Equipment									PT&D_TRANS
- Demand	PT&D-TRANS-D	69,030	2,992	1,238	262	218	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		69,030	2,992	1,238	262	218	-	-	
(398) Misc. Equipment									PT&D_TRANS
- Demand	PT&D-TRANS-D	67	3	1	0	0	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		67	3	1	0	0	-	-	
General Plant Adjustment									PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total General Plant		49,046,069									
- Demand		49,046,069	23,286,395	4,951,468	350,583	3,888,526	221,131	4,167,591	7,588,877	3,277,529	1,101,779
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		49,046,069	23,286,395	4,951,468	350,583	3,888,526	221,131	4,167,591	7,588,877	3,277,529	1,101,779
Total Utility Plant		1,639,512,312									
- Demand		1,425,921,406	677,007,753	143,954,527	10,192,541	113,051,527	6,428,962	121,164,789	220,632,199	95,287,936	32,032,140
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,425,921,406	677,007,753	143,954,527	10,192,541	113,051,527	6,428,962	121,164,789	220,632,199	95,287,936	32,032,140
Additions to Utility Plant											
Plant Held for Future Use		334,162									
- Demand	PT&D-TRANS-D	334,162	158,656	33,735	2,389	26,493	1,507	28,395	51,705	22,331	7,507
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		334,162	158,656	33,735	2,389	26,493	1,507	28,395	51,705	22,331	7,507
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		189,491,377									
- Demand	6CP	189,491,377	89,967,884	19,130,186	1,354,492	15,023,471	854,348	16,101,647	29,319,918	12,662,859	4,256,766
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		189,491,377	89,967,884	19,130,186	1,354,492	15,023,471	854,348	16,101,647	29,319,918	12,662,859	4,256,766
CWIP Distribution		-									
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP General		23,765,366									
- Demand	PT&D-TRANS-D	23,765,366	11,283,467	2,399,243	169,876	1,884,193	107,149	2,019,414	3,677,205	1,588,133	533,869
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		23,765,366	11,283,467	2,399,243	169,876	1,884,193	107,149	2,019,414	3,677,205	1,588,133	533,869
Total Additional to Utility Plant		213,590,906									
- Demand		213,590,906	101,410,007	21,563,165	1,526,756	16,934,158	963,004	18,149,456	33,048,828	14,273,323	4,798,142
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		213,590,906	101,410,007	21,563,165	1,526,756	16,934,158	963,004	18,149,456	33,048,828	14,273,323	4,798,142

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total General Plant									
- Demand		198,636	8,608	3,563	755	629	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		198,636	8,608	3,563	755	629	-	-	
Total Utility Plant									
- Demand		5,774,956	250,273	103,583	21,947	18,274	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		5,774,956	250,273	103,583	21,947	18,274	-	-	
Additions to Utility Plant									
Plant Held for Future Use									PT&D_TRANS
- Demand	PT&D-TRANS-D	1,353	59	24	5	4	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		1,353	59	24	5	4	-	-	
CWIP Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Transmission									DEM
- Demand	6CP	767,437	33,259	13,765	2,917	2,428	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		767,437	33,259	13,765	2,917	2,428	-	-	
CWIP Distribution									DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
CWIP General									PT&D_TRANS
- Demand	PT&D-TRANS-D	96,249	4,171	1,726	366	305	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		96,249	4,171	1,726	366	305	-	-	
Total Additional to Utility Plant									
- Demand		865,039	37,489	15,516	3,288	2,737	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		865,039	37,489	15,516	3,288	2,737	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Utility Plant		1,639,512,312									
- Demand		1,639,512,312	778,417,759	165,517,692	11,719,297	129,985,685	7,391,966	139,314,245	253,681,027	109,561,258	36,830,282
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**1,639,512,312**	**778,417,759**	**165,517,692**	**11,719,297**	**129,985,685**	**7,391,966**	**139,314,245**	**253,681,027**	**109,561,258**	**36,830,282**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		2,505,517									
- Demand	TPIS-TRANS-D	2,505,517	1,189,585	252,946	17,910	198,645	11,296	212,901	387,678	167,432	56,284
- Customer	TPIS-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		2,505,517	1,189,585	252,946	17,910	198,645	11,296	212,901	387,678	167,432	56,284
Cash Working Capital		11,679,194									
- Demand	O&MxPP-TRANS-D	11,679,194	5,545,120	1,179,078	83,483	925,963	52,657	992,416	1,807,117	780,468	262,363
- Customer	O&MxPP-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	O&MxPP-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		11,679,194	5,545,120	1,179,078	83,483	925,963	52,657	992,416	1,807,117	780,468	262,363
Materials and Supplies		17,129,572									
- Demand	TPIS-TRANS-D	17,129,572	8,132,884	1,729,324	122,443	1,358,086	77,231	1,455,551	2,650,451	1,144,693	384,802
- Customer	TPIS-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		17,129,572	8,132,884	1,729,324	122,443	1,358,086	77,231	1,455,551	2,650,451	1,144,693	384,802
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Transmission		(254,238,937)									
- Demand	6CP	(254,238,937)	(120,709,129)	(25,666,805)	(1,817,310)	(20,156,861)	(1,146,271)	(21,603,440)	(39,338,280)	(16,989,648)	(5,711,266)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(254,238,937)	(120,709,129)	(25,666,805)	(1,817,310)	(20,156,861)	(1,146,271)	(21,603,440)	(39,338,280)	(16,989,648)	(5,711,266)

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Utility Plant									
- Demand		6,639,995	287,761	119,099	25,235	21,011	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**6,639,995**	**287,761**	**119,099**	**25,235**	**21,011**	**-**	**-**	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Prepayments									TPIS_TRANS
- Demand	TPIS-TRANS-D	10,147	440	182	39	32	-	-	100%
- Customer	TPIS-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	TPIS-TRANS-E	-	-	-	-	-	-	-	0%
Total		10,147	440	182	39	32	-	-	
Cash Working Capital									O&MxPP_TRANS
- Demand	O&MxPP-TRANS-D	47,301	2,050	848	180	150	-	-	100%
- Customer	O&MxPP-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	O&MxPP-TRANS-E	-	-	-	-	-	-	-	0%
Total		47,301	2,050	848	180	150	-	-	
Materials and Supplies									TPIS_TRANS
- Demand	TPIS-TRANS-D	69,374	3,007	1,244	264	220	-	-	100%
- Customer	TPIS-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	TPIS-TRANS-E	-	-	-	-	-	-	-	0%
Total		69,374	3,007	1,244	264	220	-	-	
Fuel Stock									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Transmission									DEM
- Demand	6CP	(1,029,663)	(44,623)	(18,469)	(3,913)	(3,258)	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		(1,029,663)	(44,623)	(18,469)	(3,913)	(3,258)	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
ADIT - Distribution		-									
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - General		(9,384,738)									
- Demand	PT&D-TRANS-D	(9,384,738)	(4,455,744)	(947,440)	(67,082)	(744,052)	(42,312)	(797,449)	(1,452,097)	(627,140)	(210,820)
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		(9,384,738)	(4,455,744)	(947,440)	(67,082)	(744,052)	(42,312)	(797,449)	(1,452,097)	(627,140)	(210,820)
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		-									
- Demand	CA-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	CA-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	CA-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		(232,309,392)									
- Demand		(232,309,392)	(110,297,285)	(23,452,898)	(1,660,556)	(18,418,218)	(1,047,399)	(19,740,021)	(35,945,131)	(15,524,195)	(5,218,637)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(232,309,392)	(110,297,285)	(23,452,898)	(1,660,556)	(18,418,218)	(1,047,399)	(19,740,021)	(35,945,131)	(15,524,195)	(5,218,637)
Total Rate Base		**1,407,202,920**									
- Demand		**1,407,202,920**	**668,120,474**	**142,064,794**	**10,058,741**	**111,567,467**	**6,344,567**	**119,574,224**	**217,735,896**	**94,037,063**	**31,611,645**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**1,407,202,920**	**668,120,474**	**142,064,794**	**10,058,741**	**111,567,467**	**6,344,567**	**119,574,224**	**217,735,896**	**94,037,063**	**31,611,645**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Distribution									DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
ADIT - General									PT&D_TRANS
- Demand	PT&D-TRANS-D	(38,008)	(1,647)	(682)	(144)	(120)	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		(38,008)	(1,647)	(682)	(144)	(120)	-	-	
ADIT - Solar Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Advances									CA_TRANS
- Demand	CA-TRANS-D	-	-	-	-	-	-	-	0%
- Customer	CA-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	CA-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Investment Tax Credits									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Other Rate Base Items									
- Demand		(940,849)	(40,774)	(16,876)	(3,576)	(2,977)	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(940,849)	(40,774)	(16,876)	(3,576)	(2,977)	-	-	
Total Rate Base									
- Demand		**5,699,146**	**246,987**	**102,223**	**21,659**	**18,034**	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**5,699,146**	**246,987**	**102,223**	**21,659**	**18,034**	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
OPERATIONS & MAINTENANCE EXPENSES											
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES									
Production Expense									
Labor-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Fuel / Energy-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 502 Steam Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 505 Electric Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Demand-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Generation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Direct O&M Assignment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		60,634,049									
- Demand	6CP	60,634,049	28,788,207	6,121,337	433,415	4,807,258	273,377	5,152,256	9,381,880	4,051,902	1,362,094
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		60,634,049	28,788,207	6,121,337	433,415	4,807,258	273,377	5,152,256	9,381,880	4,051,902	1,362,094
Total Transmission O&M		60,634,049									
- Demand		60,634,049	28,788,207	6,121,337	433,415	4,807,258	273,377	5,152,256	9,381,880	4,051,902	1,362,094
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		60,634,049	28,788,207	6,121,337	433,415	4,807,258	273,377	5,152,256	9,381,880	4,051,902	1,362,094
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		-									
- Demand	LBDO-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDO-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDO-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Expenses									
Operations Expenses									
Total Transmission O&M Expenses									DEM
- Demand	6CP	245,567	10,642	4,405	933	777	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		245,567	10,642	4,405	933	777	-	-	
Total Transmission O&M									
- Demand		245,567	10,642	4,405	933	777	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		245,567	10,642	4,405	933	777	-	-	
Distribution Expenses									
Operations Expenses									
(580) Operation Supervision & Engineering									LBDO_TRANS
- Demand	LBDO-TRANS-D	-	-	-	-	-	-	-	0%
- Customer	LBDO-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	LBDO-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(581) Load Dispatching									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(582) Station Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(583) Overhead Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(584) Underground Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(589) Rents		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Operations Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(584) Underground Line Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(585) Street Lighting Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(586) Meter Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(587) Customer Installations Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp									PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(589) Rents									PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Dist. Operations Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Maintenance Expense											
(590) Maintenance Supervision and Engineering		-									
- Demand	LBDM-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDM-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDM-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(594) Maintenance of Underground Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense									
(590) Maintenance Supervision and Engineering									LBDM_TRANS
- Demand	LBDM-TRANS-D	-	-	-	-	-	-	-	0%
- Customer	LBDM-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	LBDM-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(591) Maintenance of Structures									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(594) Maintenance of Underground Lines									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(595) Maintenance of Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(597) Maintenance of Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(598) Miscellaneous Distribution Expenses		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Maintenance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses									PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Dist. Maintenance Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Total Distribution Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Customer Account Expense									
(901) Supervision/Customer Accts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(902) Meter Reading Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(903) Records and Collection									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(904) Uncollectible Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Customer Service Expenses									
(907) Supervision									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(908) Customer Assistance Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - EV Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(909) Informational and Instructional Advertising									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - BS Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(910) Miscellaneous Customer Service									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(911) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-		-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		2,196,621									
- Demand	LABORxAG-TRANS-D	2,196,621	1,042,925	221,761	15,702	174,155	9,904	186,653	339,882	146,790	49,345
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		2,196,621	1,042,925	221,761	15,702	174,155	9,904	186,653	339,882	146,790	49,345
(921) Office Supplies and Expenses		459,200									
- Demand	LABORxAG-TRANS-D	459,200	218,022	46,359	3,282	36,407	2,070	39,020	71,052	30,686	10,316
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		459,200	218,022	46,359	3,282	36,407	2,070	39,020	71,052	30,686	10,316
(922) Administrative Expenses Transferred		(308,244)									
- Demand	LABORxAG-TRANS-D	(308,244)	(146,350)	(31,119)	(2,203)	(24,439)	(1,390)	(26,192)	(47,694)	(20,599)	(6,924)
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		(308,244)	(146,350)	(31,119)	(2,203)	(24,439)	(1,390)	(26,192)	(47,694)	(20,599)	(6,924)
(923) Outside Services Employed		1,181,280									
- Demand	LABORxAG-TRANS-D	1,181,280	560,855	119,257	8,444	93,656	5,326	100,377	182,779	78,940	26,536
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		1,181,280	560,855	119,257	8,444	93,656	5,326	100,377	182,779	78,940	26,536

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(913) Advertising Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(916) Misc Sales Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Customer Service Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Administrative & General Expense									
(920) Administrative and General Salaries									LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	8,896	386	160	34	28	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	0%
Total		8,896	386	160	34	28	-	-	
(921) Office Supplies and Expenses									LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	1,860	81	33	7	6	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	0%
Total		1,860	81	33	7	6	-	-	
(922) Administrative Expenses Transferred									LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	(1,248)	(54)	(22)	(5)	(4)	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	0%
Total		(1,248)	(54)	(22)	(5)	(4)	-	-	
(923) Outside Services Employed									LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	4,784	207	86	18	15	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	0%
Total		4,784	207	86	18	15	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(924) Property Insurance		2,909,123									
- Demand	TUP-TRANS-D	2,909,123	1,381,211	293,692	20,795	230,644	13,116	247,197	450,127	194,404	65,351
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		2,909,123	1,381,211	293,692	20,795	230,644	13,116	247,197	450,127	194,404	65,351
(925) Injuries and Damages		437,526									
- Demand	LABORxAG-TRANS-D	437,526	207,731	44,171	3,127	34,688	1,973	37,178	67,698	29,238	9,829
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		437,526	207,731	44,171	3,127	34,688	1,973	37,178	67,698	29,238	9,829
(926) Employee Benefits		1,803,672									
- Demand	LABORxAG-TRANS-D	1,803,672	856,358	182,091	12,893	143,001	8,132	153,263	279,081	120,531	40,518
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		1,803,672	856,358	182,091	12,893	143,001	8,132	153,263	279,081	120,531	40,518
(928) Regulatory Commission Fees		235,184									
- Demand	TUP-TRANS-D	235,184	111,662	23,743	1,681	18,646	1,060	19,984	36,390	15,716	5,283
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		235,184	111,662	23,743	1,681	18,646	1,060	19,984	36,390	15,716	5,283
(929) Duplicate Charges		-									
- Demand	LABORxAG-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(930) Miscellaneous General Expenses		(163,691)									
- Demand	LABORxAG-TRANS-D	(163,691)	(77,718)	(16,525)	(1,170)	(12,978)	(738)	(13,909)	(25,328)	(10,939)	(3,677)
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		(163,691)	(77,718)	(16,525)	(1,170)	(12,978)	(738)	(13,909)	(25,328)	(10,939)	(3,677)
(931) Rents		263,872									
- Demand	PT&D-TRANS-D	263,872	125,283	26,639	1,886	20,921	1,190	22,422	40,829	17,633	5,928
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		263,872	125,283	26,639	1,886	20,921	1,190	22,422	40,829	17,633	5,928
(935) Maintenance of General Plant		3,228,072									
- Demand	PT&D-TRANS-D	3,228,072	1,532,644	325,891	23,074	255,932	14,554	274,299	499,478	215,718	72,516
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		3,228,072	1,532,644	325,891	23,074	255,932	14,554	274,299	499,478	215,718	72,516

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance									TUP_TRANS
- Demand	TUP-TRANS-D	11,782	511	211	45	37	-	-	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	0%
Total		11,782	511	211	45	37	-	-	
(925) Injuries and Damages									LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	1,772	77	32	7	6	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	0%
Total		1,772	77	32	7	6	-	-	
(926) Employee Benefits									LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	7,305	317	131	28	23	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	0%
Total		7,305	317	131	28	23	-	-	
(928) Regulatory Commission Fees									TUP_TRANS
- Demand	TUP-TRANS-D	952	41	17	4	3	-	-	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	0%
Total		952	41	17	4	3	-	-	
(929) Duplicate Charges									LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	-	-	-	-	-	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses									LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	(663)	(29)	(12)	(3)	(2)	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	0%
Total		(663)	(29)	(12)	(3)	(2)	-	-	
(931) Rents									PT&D_TRANS
- Demand	PT&D-TRANS-D	1,069	46	19	4	3	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		1,069	46	19	4	3	-	-	
(935) Maintenance of General Plant									PT&D_TRANS
- Demand	PT&D-TRANS-D	13,074	567	234	50	41	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		13,074	567	234	50	41	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total A&G Expense		12,242,614									
- Demand		12,242,614	5,812,624	1,235,959	87,511	970,633	55,198	1,040,291	1,894,294	818,119	275,020
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		12,242,614	5,812,624	1,235,959	87,511	970,633	55,198	1,040,291	1,894,294	818,119	275,020
Total O&M Expenses		72,876,663									
- Demand		72,876,663	34,600,831	7,357,296	520,925	5,777,891	328,574	6,192,547	11,276,174	4,870,021	1,637,114
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**72,876,663**	**34,600,831**	**7,357,296**	**520,925**	**5,777,891**	**328,574**	**6,192,547**	**11,276,174**	**4,870,021**	**1,637,114**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		54,770,007									
- Demand	6CP	54,770,007	26,004,041	5,529,330	391,498	4,342,338	246,938	4,653,971	8,474,539	3,660,034	1,230,363
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		54,770,007	26,004,041	5,529,330	391,498	4,342,338	246,938	4,653,971	8,474,539	3,660,034	1,230,363
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense									
- Demand		49,582	2,149	889	188	157	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		49,582	2,149	889	188	157	-	-	
Total O&M Expenses									
- Demand		295,149	12,791	5,294	1,122	934	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**295,149**	**12,791**	**5,294**	**1,122**	**934**	**-**	**-**	
DEPRECIATION EXPENSE									
Depreciation Expense									
Intangible									PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Transmission									DEM
- Demand	6CP	221,818	9,613	3,979	843	702	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		221,818	9,613	3,979	843	702	-	-	
Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Hydraulic Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		-									
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		6,305,212									
- Demand	PT&D-TRANS-D	6,305,212	2,993,627	636,545	45,070	499,897	28,428	535,773	975,603	421,349	141,641
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		6,305,212	2,993,627	636,545	45,070	499,897	28,428	535,773	975,603	421,349	141,641
Regulatory Debits		(482,891)									
- Demand	PT&D-TRANS-D	(482,891)	(229,270)	(48,750)	(3,452)	(38,285)	(2,177)	(41,033)	(74,717)	(32,269)	(10,848)
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		(482,891)	(229,270)	(48,750)	(3,452)	(38,285)	(2,177)	(41,033)	(74,717)	(32,269)	(10,848)
Total Depreciation Expense		60,592,327									
- Demand		60,592,327	28,768,399	6,117,125	433,116	4,803,950	273,189	5,148,711	9,375,424	4,049,114	1,361,156
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**60,592,327**	**28,768,399**	**6,117,125**	**433,116**	**4,803,950**	**273,189**	**5,148,711**	**9,375,424**	**4,049,114**	**1,361,156**
TAXES											
Taxes Other than Income											
Property Taxes		11,516,860									
- Demand	TUP-TRANS-D	11,516,860	5,468,046	1,162,690	82,323	913,093	51,925	978,622	1,781,999	769,620	258,717
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		11,516,860	5,468,046	1,162,690	82,323	913,093	51,925	978,622	1,781,999	769,620	258,717

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution									DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
EV Direct Depreciation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
General Plant Dep									PT&D_TRANS
- Demand	PT&D-TRANS-D	25,536	1,107	458	97	81	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		25,536	1,107	458	97	81	-	-	
Regulatory Debits									PT&D_TRANS
- Demand	PT&D-TRANS-D	(1,956)	(85)	(35)	(7)	(6)	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	0%
Total		(1,956)	(85)	(35)	(7)	(6)	-	-	
Total Depreciation Expense									
- Demand		245,398	10,635	4,402	933	777	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Depreciation Expense		**245,398**	**10,635**	**4,402**	**933**	**777**	**-**	**-**	
TAXES									
Taxes Other than Income									
Property Taxes									TUP_TRANS
- Demand	TUP-TRANS-D	46,643	2,021	837	177	148	-	-	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	0%
Total		46,643	2,021	837	177	148	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Payroll Taxes		752,685									
- Demand	LABORxAG-TRANS-D	752,685	357,365	75,988	5,380	59,675	3,394	63,958	116,463	50,299	16,908
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		752,685	357,365	75,988	5,380	59,675	3,394	63,958	116,463	50,299	16,908
Other Taxes		680,494									
- Demand	TUP-TRANS-D	680,494	323,089	68,700	4,864	53,952	3,068	57,824	105,293	45,474	15,287
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		680,494	323,089	68,700	4,864	53,952	3,068	57,824	105,293	45,474	15,287
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		12,950,039									
- Demand		12,950,039	6,148,499	1,307,377	92,567	1,026,720	58,387	1,100,403	2,003,754	865,393	290,912
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**12,950,039**	**6,148,499**	**1,307,377**	**92,567**	**1,026,720**	**58,387**	**1,100,403**	**2,003,754**	**865,393**	**290,912**
Total Expenses		**146,355,780**									
- Demand		**146,419,030**	**69,517,729**	**14,781,798**	**1,046,609**	**11,608,560**	**660,150**	**12,441,661**	**22,655,353**	**9,784,527**	**3,289,182**
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**146,419,030**	**69,517,729**	**14,781,798**	**1,046,609**	**11,608,560**	**660,150**	**12,441,661**	**22,655,353**	**9,784,527**	**3,289,182**
SUMMARY OF OPERATING EXPENSES											
CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes									LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	3,048	132	55	12	10	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	0%
Total		3,048	132	55	12	10	-	-	
Other Taxes									TUP_TRANS
- Demand	TUP-TRANS-D	2,756	119	49	10	9	-	-	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	0%
Total		2,756	119	49	10	9	-	-	
Direct Assignment - EV Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Taxes Other than Income									
- Demand		52,447	2,273	941	199	166	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Taxes Other than Income		**52,447**	**2,273**	**941**	**199**	**166**	**-**	**-**	
Total Expenses									
- Demand		**592,994**	**25,699**	**10,636**	**2,254**	**1,876**	**-**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**592,994**	**25,699**	**10,636**	**2,254**	**1,876**	**-**	**-**	
SUMMARY OF OPERATING EXPENSES									
CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Re-Allocation of CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Losses/(Gains) From Disposition Of Allowances		(63,250)									
- Demand		(63,250)	(30,030)	(6,385)	(452)	(5,015)	(285)	(5,375)	(9,787)	(4,227)	(1,421)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(63,250)	(30,030)	(6,385)	(452)	(5,015)	(285)	(5,375)	(9,787)	(4,227)	(1,421)
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		61,608									
- Demand		61,608	29,251	6,220	440	4,884	278	5,235	9,533	4,117	1,384
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		61,608	29,251	6,220	440	4,884	278	5,235	9,533	4,117	1,384
Additional Revenue Requirements		4,907,145									
- Demand		4,907,145	2,329,845	495,403	35,076	389,054	22,125	416,975	759,280	327,923	110,235
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		4,907,145	2,329,845	495,403	35,076	389,054	22,125	416,975	759,280	327,923	110,235
Total Expenses Excl. Income Taxes											
- Demand		**151,324,534**	**71,846,795**	**15,277,035**	**1,081,674**	**11,997,484**	**682,267**	**12,858,496**	**23,414,379**	**10,112,340**	**3,399,380**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**151,324,534**	**71,846,795**	**15,277,035**	**1,081,674**	**11,997,484**	**682,267**	**12,858,496**	**23,414,379**	**10,112,340**	**3,399,380**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transmission	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Re-Allocation of CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	
Losses/(Gains) From Disposition Of Allowances									
- Demand		(256)	(11)	(5)	(1)	(1)	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(256)	(11)	(5)	(1)	(1)	-	-	
Additional Uncollectibles									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Additional PSC Fees									
- Demand		250	11	4	1	1	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		250	11	4	1	1	-	-	
Additional Revenue Requirements									
- Demand		19,874	861	356	76	63	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		19,874	861	356	76	63	-	-	
Total Expenses Excl. Income Taxes									
- Demand		**612,862**	**26,560**	**10,993**	**2,329**	**1,939**	**-**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**612,862**	**26,560**	**10,993**	**2,329**	**1,939**	**-**	**-**	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		652									
- Demand	PT&D-SUB-D	652	334	80	6	62	3	63	100	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		652	334	80	6	62	3	63	100	-	-
Total Intangible Plant		652									
- Demand		652	334	80	6	62	3	63	100	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		652	334	80	6	62	3	63	100	-	-
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT									
Intangible Plant									
Total Intangible Plant									PT&D_SUB
- Demand	PT&D-SUB-D	4	0	0	0	0	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		4	0	0	0	0	-	-	
Total Intangible Plant									
- Demand		4	0	0	0	0	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		4	0	0	0	0	-	-	
Production Plant									
Steam Production									
Total Electric Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Hydro Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Wind Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		7,088,651									
- Demand	NCPP	7,088,651	3,629,981	867,889	63,428	674,039	34,059	682,497	1,086,730	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		7,088,651	3,629,981	867,889	63,428	674,039	34,059	682,497	1,086,730	-	-
(361) Structures and Improvements		33,876,859									
- Demand	NCPP	33,876,859	17,347,781	4,147,665	303,124	3,221,253	162,769	3,261,670	5,193,511	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		33,876,859	17,347,781	4,147,665	303,124	3,221,253	162,769	3,261,670	5,193,511	-	-
(362) Station Equipment		395,010,504									
- Demand	NCPP	395,010,504	202,278,361	48,362,553	3,534,486	37,560,409	1,897,919	38,031,678	60,557,312	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		395,010,504	202,278,361	48,362,553	3,534,486	37,560,409	1,897,919	38,031,678	60,557,312	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Plant									
Total Electric Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Plant									
(360) Land and Land Rights									DEM
- Demand	NCPP	46,826	2,029	420	584	169	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		46,826	2,029	420	584	169	-	-	
(361) Structures and Improvements									DEM
- Demand	NCPP	223,782	9,698	2,007	2,791	807	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		223,782	9,698	2,007	2,791	807	-	-	
(362) Station Equipment									DEM
- Demand	NCPP	2,609,345	113,083	23,401	32,548	9,410	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		2,609,345	113,083	23,401	32,548	9,410	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(363) PC HW/SW and Comm Equipment		13,869,515									
- Demand	DISTPT-SUB-D	13,869,515	7,102,350	1,698,095	124,102	1,318,812	66,639	1,335,359	2,126,274	-	-
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		13,869,515	7,102,350	1,698,095	124,102	1,318,812	66,639	1,335,359	2,126,274	-	-
(364) Poles, Towers & Fixtures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(365) Overhead Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(366) Underground Conduit		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment									DISTPT_SUB
- Demand	DISTPT-SUB-D	91,619	3,971	822	1,143	330	-	-	100%
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	0%
Total		91,619	3,971	822	1,143	330	-	-	
(364) Poles, Towers & Fixtures									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(365) Overhead Conductors and Devices									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(366) Underground Conduit									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(367) Underground Conductors and Devices									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(368) Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(369) Services									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370) Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		449,845,531									
- Demand		449,845,531	230,358,473	55,076,202	4,025,140	42,774,513	2,161,387	43,311,204	68,963,828	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		449,845,531	230,358,473	55,076,202	4,025,140	42,774,513	2,161,387	43,311,204	68,963,828	-	-
General Plant											
(389) Land and Land Rights		493,733									
- Demand	PT&D-SUB-D	493,733	252,833	60,450	4,418	46,948	2,372	47,537	75,692	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		493,733	252,833	60,450	4,418	46,948	2,372	47,537	75,692	-	-
(390) Structures and Improvements		7,487,170									
- Demand	PT&D-SUB-D	7,487,170	3,834,056	916,681	66,994	711,933	35,974	720,866	1,147,825	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		7,487,170	3,834,056	916,681	66,994	711,933	35,974	720,866	1,147,825	-	-
(391) Office Equipment		724,255									
- Demand	PT&D-SUB-D	724,255	370,879	88,673	6,481	68,867	3,480	69,731	111,032	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		724,255	370,879	88,673	6,481	68,867	3,480	69,731	111,032	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(371.01) EV Direct Plant and ADIT									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(371) Install on Customer Premises									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(373) Street Lighting									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution Plant Adjustment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant									
- Demand		2,971,572	128,781	26,650	37,066	10,717	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		2,971,572	128,781	26,650	37,066	10,717	-	-	
General Plant									
(389) Land and Land Rights									PT&D_SUB
- Demand	PT&D-SUB-D	3,261	141	29	41	12	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		3,261	141	29	41	12	-	-	
(390) Structures and Improvements									PT&D_SUB
- Demand	PT&D-SUB-D	49,458	2,143	444	617	178	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		49,458	2,143	444	617	178	-	-	
(391) Office Equipment									PT&D_SUB
- Demand	PT&D-SUB-D	4,784	207	43	60	17	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		4,784	207	43	60	17	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(392) Transportation Equipment		223,346									
- Demand	PT&D-SUB-D	223,346	114,372	27,345	1,998	21,237	1,073	21,504	34,240	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		223,346	114,372	27,345	1,998	21,237	1,073	21,504	34,240	-	-
(393) Stores Equipment		22,338									
- Demand	PT&D-SUB-D	22,338	11,439	2,735	200	2,124	107	2,151	3,425	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		22,338	11,439	2,735	200	2,124	107	2,151	3,425	-	-
(394) Tools, Shop, and Garage Equip		1,196,708									
- Demand	PT&D-SUB-D	1,196,708	612,814	146,517	10,708	113,791	5,750	115,219	183,462	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		1,196,708	612,814	146,517	10,708	113,791	5,750	115,219	183,462	-	-
(395) Lab Equipment		-									
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		302,408									
- Demand	PT&D-SUB-D	302,408	154,858	37,025	2,706	28,755	1,453	29,116	46,361	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		302,408	154,858	37,025	2,706	28,755	1,453	29,116	46,361	-	-
(397) Communication Equipment		5,568,712									
- Demand	PT&D-SUB-D	5,568,712	2,851,646	681,797	49,828	529,513	26,756	536,157	853,715	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		5,568,712	2,851,646	681,797	49,828	529,513	26,756	536,157	853,715	-	-
(398) Misc. Equipment		5,429									
- Demand	PT&D-SUB-D	5,429	2,780	665	49	516	26	523	832	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		5,429	2,780	665	49	516	26	523	832	-	-
General Plant Adjustment		-									
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(392) Transportation Equipment									PT&D_SUB
- Demand	PT&D-SUB-D	1,475	64	13	18	5	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		1,475	64	13	18	5	-	-	
(393) Stores Equipment									PT&D_SUB
- Demand	PT&D-SUB-D	148	6	1	2	1	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		148	6	1	2	1	-	-	
(394) Tools, Shop, and Garage Equip									PT&D_SUB
- Demand	PT&D-SUB-D	7,905	343	71	99	29	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		7,905	343	71	99	29	-	-	
(395) Lab Equipment									PT&D_SUB
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(396) Power Operated Equipment									PT&D_SUB
- Demand	PT&D-SUB-D	1,998	87	18	25	7	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		1,998	87	18	25	7	-	-	
(397) Communication Equipment									PT&D_SUB
- Demand	PT&D-SUB-D	36,786	1,594	330	459	133	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		36,786	1,594	330	459	133	-	-	
(398) Misc. Equipment									PT&D_SUB
- Demand	PT&D-SUB-D	36	2	0	0	0	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		36	2	0	0	0	-	-	
General Plant Adjustment									PT&D_SUB
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total General Plant		16,024,099									
- Demand		16,024,099	8,205,677	1,961,888	143,381	1,523,685	76,991	1,542,803	2,456,584	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		16,024,099	8,205,677	1,961,888	143,381	1,523,685	76,991	1,542,803	2,456,584	-	-
Total Utility Plant		484,881,169									
- Demand		465,870,282	238,564,484	57,038,169	4,168,527	44,298,260	2,238,381	44,854,070	71,420,511	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		465,870,282	238,564,484	57,038,169	4,168,527	44,298,260	2,238,381	44,854,070	71,420,511	-	-
Additions to Utility Plant											
Plant Held for Future Use		109,176									
- Demand	PT&D-SUB-D	109,176	55,907	13,367	977	10,381	525	10,511	16,737	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		109,176	55,907	13,367	977	10,381	525	10,511	16,737	-	-
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		11,137,203									
- Demand	DISTPT-SUB-D	11,137,203	5,703,178	1,363,568	99,654	1,059,005	53,511	1,072,292	1,707,395	-	-
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		11,137,203	5,703,178	1,363,568	99,654	1,059,005	53,511	1,072,292	1,707,395	-	-
CWIP General		7,764,508									
- Demand	PT&D-SUB-D	7,764,508	3,976,076	950,637	69,475	738,305	37,306	747,568	1,190,342	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		7,764,508	3,976,076	950,637	69,475	738,305	37,306	747,568	1,190,342	-	-
Total Additional to Utility Plant		19,010,887									
- Demand		19,010,887	9,735,162	2,327,571	170,106	1,807,690	91,342	1,830,371	2,914,475	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		19,010,887	9,735,162	2,327,571	170,106	1,807,690	91,342	1,830,371	2,914,475	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total General Plant									
- Demand		105,851	4,587	949	1,320	382	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		105,851	4,587	949	1,320	382	-	-	
Total Utility Plant									
- Demand		3,077,427	133,368	27,599	38,386	11,098	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		3,077,427	133,368	27,599	38,386	11,098	-	-	
Additions to Utility Plant									
Plant Held for Future Use									PT&D_SUB
- Demand	PT&D-SUB-D	721	31	6	9	3	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		721	31	6	9	3	-	-	
CWIP Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Distribution									DISTPT_SUB
- Demand	DISTPT-SUB-D	73,570	3,188	660	918	265	-	-	100%
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	0%
Total		73,570	3,188	660	918	265	-	-	
CWIP General									PT&D_SUB
- Demand	PT&D-SUB-D	51,290	2,223	460	640	185	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		51,290	2,223	460	640	185	-	-	
Total Additional to Utility Plant									
- Demand		125,581	5,442	1,126	1,566	453	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		125,581	5,442	1,126	1,566	453	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Utility Plant		484,881,169									
- Demand		484,881,169	248,299,645	59,365,741	4,338,633	46,105,951	2,329,724	46,684,441	74,334,986	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**484,881,169**	**248,299,645**	**59,365,741**	**4,338,633**	**46,105,951**	**2,329,724**	**46,684,441**	**74,334,986**	**-**	**-**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		818,591									
- Demand	TPIS-SUB-D	818,591	419,187	100,223	7,325	77,837	3,933	78,814	125,494	-	-
- Customer	TPIS-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		818,591	419,187	100,223	7,325	77,837	3,933	78,814	125,494	-	-
Cash Working Capital		1,408,958									
- Demand	O&MxPP-SUB-D	1,408,958	721,504	172,504	12,607	133,974	6,770	135,655	216,001	-	-
- Customer	O&MxPP-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	O&MxPP-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		1,408,958	721,504	172,504	12,607	133,974	6,770	135,655	216,001	-	-
Materials and Supplies		5,596,493									
- Demand	TPIS-SUB-D	5,596,493	2,865,872	685,199	50,076	532,154	26,890	538,831	857,974	-	-
- Customer	TPIS-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		5,596,493	2,865,872	685,199	50,076	532,154	26,890	538,831	857,974	-	-
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Utility Plant									
- Demand		3,203,009	138,811	28,726	39,953	11,551	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**3,203,009**	**138,811**	**28,726**	**39,953**	**11,551**	**-**	**-**	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Prepayments									TPIS_SUB
- Demand	TPIS-SUB-D	5,407	234	48	67	20	-	-	100%
- Customer	TPIS-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TPIS-SUB-E	-	-	-	-	-	-	-	0%
Total		5,407	234	48	67	20	-	-	
Cash Working Capital									O&MxPP_SUB
- Demand	O&MxPP-SUB-D	9,307	403	83	116	34	-	-	100%
- Customer	O&MxPP-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	O&MxPP-SUB-E	-	-	-	-	-	-	-	0%
Total		9,307	403	83	116	34	-	-	
Materials and Supplies									TPIS_SUB
- Demand	TPIS-SUB-D	36,969	1,602	332	461	133	-	-	100%
- Customer	TPIS-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TPIS-SUB-E	-	-	-	-	-	-	-	0%
Total		36,969	1,602	332	461	133	-	-	
Fuel Stock									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
ADIT - Distribution		(83,227,000)									
- Demand	DISTPT-SUB-D	(83,227,000)	(42,619,173)	(10,189,780)	(744,701)	(7,913,815)	(399,883)	(8,013,110)	(12,759,163)	-	-
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		(83,227,000)	(42,619,173)	(10,189,780)	(744,701)	(7,913,815)	(399,883)	(8,013,110)	(12,759,163)	-	-
ADIT - General		(3,066,137)									
- Demand	PT&D-SUB-D	(3,066,137)	(1,570,118)	(375,398)	(27,435)	(291,550)	(14,732)	(295,208)	(470,056)	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		(3,066,137)	(1,570,118)	(375,398)	(27,435)	(291,550)	(14,732)	(295,208)	(470,056)	-	-
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		-									
- Demand	CA-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	CA-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	CA-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		(78,469,095)									
- Demand		(78,469,095)	(40,182,729)	(9,607,253)	(702,128)	(7,461,400)	(377,023)	(7,555,018)	(12,029,750)	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(78,469,095)	(40,182,729)	(9,607,253)	(702,128)	(7,461,400)	(377,023)	(7,555,018)	(12,029,750)	-	-
Total Rate Base		**406,412,073**									
- Demand		**406,412,073**	**208,116,916**	**49,758,488**	**3,636,505**	**38,644,551**	**1,952,701**	**39,129,423**	**62,305,236**	**-**	**-**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**406,412,073**	**208,116,916**	**49,758,488**	**3,636,505**	**38,644,551**	**1,952,701**	**39,129,423**	**62,305,236**	**-**	**-**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Distribution									DISTPT_SUB
- Demand	DISTPT-SUB-D	(549,778)	(23,826)	(4,931)	(6,858)	(1,983)	-	-	100%
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	0%
Total		(549,778)	(23,826)	(4,931)	(6,858)	(1,983)	-	-	
ADIT - General									PT&D_SUB
- Demand	PT&D-SUB-D	(20,254)	(878)	(182)	(253)	(73)	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		(20,254)	(878)	(182)	(253)	(73)	-	-	
ADIT - Solar Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Advances									CA_SUB
- Demand	CA-SUB-D	-	-	-	-	-	-	-	0%
- Customer	CA-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	CA-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Investment Tax Credits									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Other Rate Base Items									
- Demand		(518,348)	(22,464)	(4,649)	(6,466)	(1,869)	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(518,348)	(22,464)	(4,649)	(6,466)	(1,869)	-	-	
Total Rate Base									
- Demand		**2,684,661**	**116,347**	**24,077**	**33,487**	**9,682**	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**2,684,661**	**116,347**	**24,077**	**33,487**	**9,682**	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
OPERATIONS & MAINTENANCE EXPENSES											
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES									
Production Expense									
Labor-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Fuel / Energy-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 502 Steam Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 505 Electric Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Demand-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Generation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Direct O&M Assignment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		356,952									
- Demand	LBDO-SUB-D	356,952	182,789	43,703	3,194	33,942	1,715	34,367	54,723	-	-
- Customer	LBDO-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDO-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		356,952	182,789	43,703	3,194	33,942	1,715	34,367	54,723	-	-
(581) Load Dispatching		-									
- Demand	NCPP	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		1,683,321									
- Demand	NCPP	1,683,321	862,001	206,095	15,062	160,062	8,088	162,070	258,062	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,683,321	862,001	206,095	15,062	160,062	8,088	162,070	258,062	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Expenses									
Operations Expenses									
Total Transmission O&M Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission O&M									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Expenses									
Operations Expenses									
(580) Operation Supervision & Engineering									LBDO_SUB
- Demand	LBDO-SUB-D	2,358	102	21	29	9	-	-	100%
- Customer	LBDO-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LBDO-SUB-E	-	-	-	-	-	-	-	0%
Total		2,358	102	21	29	9	-	-	
(581) Load Dispatching									DEM
- Demand	NCPP	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(582) Station Expenses									DEM
- Demand	NCPP	11,120	482	100	139	40	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		11,120	482	100	139	40	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(583) Overhead Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(584) Underground Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		1,317,566									
- Demand	PT&D-SUB-D	1,317,566	674,704	161,314	11,789	125,284	6,331	126,855	201,990	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		1,317,566	674,704	161,314	11,789	125,284	6,331	126,855	201,990	-	-
(589) Rents		-									
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Operations Expenses		3,357,839									
- Demand		3,357,839	1,719,494	411,112	30,045	319,287	16,134	323,293	514,775	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		3,357,839	1,719,494	411,112	30,045	319,287	16,134	323,293	514,775	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(584) Underground Line Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(585) Street Lighting Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(586) Meter Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(587) Customer Installations Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp									PT&D_SUB
- Demand	PT&D-SUB-D	8,704	377	78	109	31	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		8,704	377	78	109	31	-	-	
(589) Rents									PT&D_SUB
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Dist. Operations Expenses									
- Demand		22,181	961	199	277	80	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		22,181	961	199	277	80	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Maintenance Expense											
(590) Maintenance Supervision and Engineering		2,186									
- Demand	LBDM-SUB-D	2,186	1,119	268	20	208	11	210	335	-	-
- Customer	LBDM-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDM-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		2,186	1,119	268	20	208	11	210	335	-	-
(591) Maintenance of Structures		-									
- Demand	NCPP	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		1,766,087									
- Demand	NCPP	1,766,087	904,384	216,228	15,803	167,932	8,486	170,039	270,751	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,766,087	904,384	216,228	15,803	167,932	8,486	170,039	270,751	-	-
(593) Maintenance of Overhead Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(594) Maintenance of Underground Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense									
(590) Maintenance Supervision and Engineering									LBDM_SUB
- Demand	LBDM-SUB-D	14	1	0	0	0	-	-	100%
- Customer	LBDM-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LBDM-SUB-E	-	-	-	-	-	-	-	0%
Total		14	1	0	0	0	-	-	
(591) Maintenance of Structures									DEM
- Demand	NCPP	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment									DEM
- Demand	NCPP	11,666	506	105	146	42	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		11,666	506	105	146	42	-	-	
(593) Maintenance of Overhead Lines									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(594) Maintenance of Underground Lines									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(595) Maintenance of Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(597) Maintenance of Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(598) Miscellaneous Distribution Expenses		226,880									
- Demand	PT&D-SUB-D	226,880	116,182	27,778	2,030	21,573	1,090	21,844	34,782	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		226,880	116,182	27,778	2,030	21,573	1,090	21,844	34,782	-	-
Total Dist. Maintenance Expenses		1,995,153									
- Demand		1,995,153	1,021,685	244,274	17,852	189,713	9,586	192,094	305,868	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,995,153	1,021,685	244,274	17,852	189,713	9,586	192,094	305,868	-	-
Total Distribution Expenses		5,352,993									
- Demand		5,352,993	2,741,179	655,386	47,898	509,001	25,720	515,387	820,644	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		5,352,993	2,741,179	655,386	47,898	509,001	25,720	515,387	820,644	-	-
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses									PT&D_SUB
- Demand	PT&D-SUB-D	1,499	65	13	19	5	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		1,499	65	13	19	5	-	-	
Total Dist. Maintenance Expenses									
- Demand		13,180	571	118	164	48	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		13,180	571	118	164	48	-	-	
Total Distribution Expenses									
- Demand		35,361	1,532	317	441	128	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		35,361	1,532	317	441	128	-	-	
Customer Account Expense									
(901) Supervision/Customer Accts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(902) Meter Reading Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(903) Records and Collection									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(904) Uncollectible Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Customer Service Expenses									
(907) Supervision									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(908) Customer Assistance Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - EV Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(909) Informational and Instructional Advertising									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - BS Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(910) Miscellaneous Customer Service									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(911) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-		-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		535,969									
- Demand	LABORxAG-SUB-D	535,969	274,461	65,621	4,796	50,964	2,575	51,603	82,167	-	-
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		535,969	274,461	65,621	4,796	50,964	2,575	51,603	82,167	-	-
(921) Office Supplies and Expenses		112,043									
- Demand	LABORxAG-SUB-D	112,043	57,376	13,718	1,003	10,654	538	10,788	17,177	-	-
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		112,043	57,376	13,718	1,003	10,654	538	10,788	17,177	-	-
(922) Administrative Expenses Transferred		(75,211)									
- Demand	LABORxAG-SUB-D	(75,211)	(38,514)	(9,208)	(673)	(7,152)	(361)	(7,241)	(11,530)	-	-
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		(75,211)	(38,514)	(9,208)	(673)	(7,152)	(361)	(7,241)	(11,530)	-	-
(923) Outside Services Employed		288,229									
- Demand	LABORxAG-SUB-D	288,229	147,597	35,289	2,579	27,407	1,385	27,751	44,187	-	-
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		288,229	147,597	35,289	2,579	27,407	1,385	27,751	44,187	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(913) Advertising Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(916) Misc Sales Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Customer Service Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Administrative & General Expense									
(920) Administrative and General Salaries									LABORxAG_SUB
- Demand	LABORxAG-SUB-D	3,540	153	32	44	13	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	0%
Total		3,540	153	32	44	13	-	-	
(921) Office Supplies and Expenses									LABORxAG_SUB
- Demand	LABORxAG-SUB-D	740	32	7	9	3	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	0%
Total		740	32	7	9	3	-	-	
(922) Administrative Expenses Transferred									LABORxAG_SUB
- Demand	LABORxAG-SUB-D	(497)	(22)	(4)	(6)	(2)	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	0%
Total		(497)	(22)	(4)	(6)	(2)	-	-	
(923) Outside Services Employed									LABORxAG_SUB
- Demand	LABORxAG-SUB-D	1,904	83	17	24	7	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	0%
Total		1,904	83	17	24	7	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(924) Property Insurance		860,365									
- Demand	TUP-SUB-D	860,365	440,579	105,338	7,698	81,810	4,134	82,836	131,899	-	-
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		860,365	440,579	105,338	7,698	81,810	4,134	82,836	131,899	-	-
(925) Injuries and Damages		106,755									
- Demand	LABORxAG-SUB-D	106,755	54,667	13,070	955	10,151	513	10,278	16,366	-	-
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		106,755	54,667	13,070	955	10,151	513	10,278	16,366	-	-
(926) Employee Benefits		440,090									
- Demand	LABORxAG-SUB-D	440,090	225,363	53,882	3,938	41,847	2,115	42,372	67,468	-	-
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		440,090	225,363	53,882	3,938	41,847	2,115	42,372	67,468	-	-
(928) Regulatory Commission Fees		69,555									
- Demand	TUP-SUB-D	69,555	35,618	8,516	622	6,614	334	6,697	10,663	-	-
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		69,555	35,618	8,516	622	6,614	334	6,697	10,663	-	-
(929) Duplicate Charges		-									
- Demand	LABORxAG-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(930) Miscellaneous General Expenses		(39,940)									
- Demand	LABORxAG-SUB-D	(39,940)	(20,453)	(4,890)	(357)	(3,798)	(192)	(3,845)	(6,123)	-	-
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		(39,940)	(20,453)	(4,890)	(357)	(3,798)	(192)	(3,845)	(6,123)	-	-
(931) Rents		86,211									
- Demand	PT&D-SUB-D	86,211	44,147	10,555	771	8,198	414	8,300	13,217	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		86,211	44,147	10,555	771	8,198	414	8,300	13,217	-	-
(935) Maintenance of General Plant		1,054,660									
- Demand	PT&D-SUB-D	1,054,660	540,074	129,126	9,437	100,285	5,067	101,543	161,685	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		1,054,660	540,074	129,126	9,437	100,285	5,067	101,543	161,685	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance									TUP_SUB
- Demand	TUP-SUB-D	5,683	246	51	71	20	-	-	100%
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	0%
Total		5,683	246	51	71	20	-	-	
(925) Injuries and Damages									LABORxAG_SUB
- Demand	LABORxAG-SUB-D	705	31	6	9	3	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	0%
Total		705	31	6	9	3	-	-	
(926) Employee Benefits									LABORxAG_SUB
- Demand	LABORxAG-SUB-D	2,907	126	26	36	10	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	0%
Total		2,907	126	26	36	10	-	-	
(928) Regulatory Commission Fees									TUP_SUB
- Demand	TUP-SUB-D	459	20	4	6	2	-	-	100%
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	0%
Total		459	20	4	6	2	-	-	
(929) Duplicate Charges									LABORxAG_SUB
- Demand	LABORxAG-SUB-D	-	-	-	-	-	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses									LABORxAG_SUB
- Demand	LABORxAG-SUB-D	(264)	(11)	(2)	(3)	(1)	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	0%
Total		(264)	(11)	(2)	(3)	(1)	-	-	
(931) Rents									PT&D_SUB
- Demand	PT&D-SUB-D	569	25	5	7	2	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		569	25	5	7	2	-	-	
(935) Maintenance of General Plant									PT&D_SUB
- Demand	PT&D-SUB-D	6,967	302	62	87	25	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		6,967	302	62	87	25	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total A&G Expense		3,438,726									
- Demand		3,438,726	1,760,915	421,016	30,769	326,979	16,522	331,081	527,176	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		3,438,726	1,760,915	421,016	30,769	326,979	16,522	331,081	527,176	-	-
Total O&M Expenses		8,791,719									
- Demand		8,791,719	4,502,094	1,076,402	78,667	835,979	42,242	846,468	1,347,820	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**8,791,719**	**4,502,094**	**1,076,402**	**78,667**	**835,979**	**42,242**	**846,468**	**1,347,820**	**-**	**-**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense									
- Demand		22,715	984	204	283	82	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		22,715	984	204	283	82	-	-	
Total O&M Expenses									
- Demand		58,076	2,517	521	724	209	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**58,076**	**2,517**	**521**	**724**	**209**	**-**	**-**	
DEPRECIATION EXPENSE									
Depreciation Expense									
Intangible									PT&D_SUB
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Hydraulic Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		18,642,717									
- Demand	DISTPT-SUB-D	18,642,717	9,546,628	2,282,495	166,812	1,772,682	89,573	1,794,924	2,858,032	-	-
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		18,642,717	9,546,628	2,282,495	166,812	1,772,682	89,573	1,794,924	2,858,032	-	-
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		2,060,009									
- Demand	PT&D-SUB-D	2,060,009	1,054,897	252,214	18,433	195,880	9,898	198,338	315,811	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		2,060,009	1,054,897	252,214	18,433	195,880	9,898	198,338	315,811	-	-
Regulatory Debits		(157,768)									
- Demand	PT&D-SUB-D	(157,768)	(80,790)	(19,316)	(1,412)	(15,002)	(758)	(15,190)	(24,187)	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		(157,768)	(80,790)	(19,316)	(1,412)	(15,002)	(758)	(15,190)	(24,187)	-	-
Total Depreciation Expense		20,544,958									
- Demand		20,544,958	10,520,734	2,515,393	183,833	1,953,561	98,713	1,978,072	3,149,657	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**20,544,958**	**10,520,734**	**2,515,393**	**183,833**	**1,953,561**	**98,713**	**1,978,072**	**3,149,657**	**-**	**-**
TAXES											
Taxes Other than Income											
Property Taxes		3,406,079									
- Demand	TUP-SUB-D	3,406,079	1,744,197	417,018	30,477	323,874	16,365	327,938	522,171	-	-
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		3,406,079	1,744,197	417,018	30,477	323,874	16,365	327,938	522,171	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution									DISTPT_SUB
- Demand	DISTPT-SUB-D	123,149	5,337	1,104	1,536	444	-	-	100%
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	0%
Total		123,149	5,337	1,104	1,536	444	-	-	
EV Direct Depreciation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
General Plant Dep									PT&D_SUB
- Demand	PT&D-SUB-D	13,608	590	122	170	49	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		13,608	590	122	170	49	-	-	
Regulatory Debits									PT&D_SUB
- Demand	PT&D-SUB-D	(1,042)	(45)	(9)	(13)	(4)	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	0%
Total		(1,042)	(45)	(9)	(13)	(4)	-	-	
Total Depreciation Expense									
- Demand		135,715	5,882	1,217	1,693	489	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Depreciation Expense		**135,715**	**5,882**	**1,217**	**1,693**	**489**	**-**	**-**	
TAXES									
Taxes Other than Income									
Property Taxes									TUP_SUB
- Demand	TUP-SUB-D	22,500	975	202	281	81	-	-	100%
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	0%
Total		22,500	975	202	281	81	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Payroll Taxes		183,653									
- Demand	LABORxAG-SUB-D	183,653	94,046	22,485	1,643	17,463	882	17,682	28,155	-	-
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		183,653	94,046	22,485	1,643	17,463	882	17,682	28,155	-	-
Other Taxes		201,254									
- Demand	TUP-SUB-D	201,254	103,059	24,640	1,801	19,137	967	19,377	30,853	-	-
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		201,254	103,059	24,640	1,801	19,137	967	19,377	30,853	-	-
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		3,790,986									
- Demand		3,790,986	1,941,301	464,144	33,921	360,474	18,215	364,997	581,179	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**3,790,986**	**1,941,301**	**464,144**	**33,921**	**360,474**	**18,215**	**364,997**	**581,179**	**-**	**-**
Total Expenses		**33,109,396**									
- Demand		**33,127,663**	**16,964,130**	**4,055,939**	**296,421**	**3,150,014**	**159,170**	**3,189,537**	**5,078,655**	**-**	**-**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**33,127,663**	**16,964,130**	**4,055,939**	**296,421**	**3,150,014**	**159,170**	**3,189,537**	**5,078,655**	**-**	**-**
SUMMARY OF OPERATING EXPENSES											
CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes									LABORxAG_SUB
- Demand	LABORxAG-SUB-D	1,213	53	11	15	4	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	0%
Total		1,213	53	11	15	4	-	-	
Other Taxes									TUP_SUB
- Demand	TUP-SUB-D	1,329	58	12	17	5	-	-	100%
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	0%
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	0%
Total		1,329	58	12	17	5	-	-	
Direct Assignment - EV Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Taxes Other than Income									
- Demand		25,042	1,085	225	312	90	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Taxes Other than Income		**25,042**	**1,085**	**225**	**312**	**90**	**-**	**-**	
Total Expenses									
- Demand		**218,833**	**9,484**	**1,963**	**2,730**	**789**	**-**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**218,833**	**9,484**	**1,963**	**2,730**	**789**	**-**	**-**	
SUMMARY OF OPERATING EXPENSES									
CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Re-Allocation of CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Losses/(Gains) From Disposition Of Allowances		(18,267)									
- Demand		(18,267)	(9,354)	(2,237)	(163)	(1,737)	(88)	(1,759)	(2,800)	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(18,267)	(9,354)	(2,237)	(163)	(1,737)	(88)	(1,759)	(2,800)	-	-
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		18,220									
- Demand		18,220	9,330	2,231	163	1,733	88	1,754	2,793	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		18,220	9,330	2,231	163	1,733	88	1,754	2,793	-	-
Additional Revenue Requirements		1,417,225									
- Demand		1,417,225	725,738	173,516	12,681	134,760	6,809	136,451	217,268	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,417,225	725,738	173,516	12,681	134,760	6,809	136,451	217,268	-	-
Total Expenses Excl. Income Taxes											
- Demand		**34,544,841**	**17,689,843**	**4,229,449**	**309,101**	**3,284,769**	**165,979**	**3,325,983**	**5,295,917**	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**34,544,841**	**17,689,843**	**4,229,449**	**309,101**	**3,284,769**	**165,979**	**3,325,983**	**5,295,917**	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Substation	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Re-Allocation of CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	
Losses/(Gains) From Disposition Of Allowances									
- Demand		(121)	(5)	(1)	(2)	(0)	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(121)	(5)	(1)	(2)	(0)	-	-	
Additional Uncollectibles									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Additional PSC Fees									
- Demand		120	5	1	2	0	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		120	5	1	2	0	-	-	
Additional Revenue Requirements									
- Demand		9,362	406	84	117	34	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		9,362	406	84	117	34	-	-	
Total Expenses Excl. Income Taxes									
- Demand		**228,195**	**9,889**	**2,047**	**2,846**	**823**	**-**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**228,195**	**9,889**	**2,047**	**2,846**	**823**	**-**	**-**	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		1,015									
- Demand	PT&D-PRI-D	463	237	57	4	44	2	45	71	-	-
- Customer	PT&D-PRI-C	553	444	84	0	4	0	1	0	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,015	681	140	5	48	2	45	71	-	-
Total Intangible Plant		1,015									
- Demand		463	237	57	4	44	2	45	71	-	-
- Customer		553	444	84	0	4	0	1	0	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,015	681	140	5	48	2	45	71	-	-
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT									
Intangible Plant									
Total Intangible Plant									PT&D_PRI
- Demand	PT&D-PRI-D	3	0	0	0	0	-	-	46%
- Customer	PT&D-PRI-C	19	0	0	0	0	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		22	0	0	0	0	-	-	
Total Intangible Plant									
- Demand		3	0	0	0	0	-	-	
- Customer		19	0	0	0	0	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		22	0	0	0	0	-	-	
Production Plant									
Steam Production									
Total Electric Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Hydro Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Wind Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Plant									
Total Electric Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Plant									
(360) Land and Land Rights									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(361) Structures and Improvements									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(362) Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(363) PC HW/SW and Comm Equipment		21,610,314									
- Demand	DISTPT-PRI-D	9,844,071	5,040,986	1,205,245	88,083	936,044	47,298	947,789	1,509,151	-	-
- Customer	DISTPT-PRI-C	11,766,243	9,453,321	1,780,614	7,912	82,444	4,076	16,648	5,468	-	-
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		21,610,314	14,494,307	2,985,859	95,995	1,018,488	51,374	964,437	1,514,619	-	-
(364) Poles, Towers & Fixtures		233,449,306									
- Demand	NCPP	113,615,461	58,180,603	13,910,348	1,016,611	10,803,366	545,892	10,938,916	17,417,884	-	-
- Customer	Cust08	119,833,845	96,277,783	18,134,742	80,583	839,655	41,508	169,552	55,692	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		233,449,306	154,458,386	32,045,090	1,097,195	11,643,021	587,400	11,108,468	17,473,575	-	-
(365) Overhead Conductors and Devices		339,192,382									
- Demand	NCPP	165,078,661	84,534,058	20,211,173	1,477,095	15,696,853	793,159	15,893,801	25,307,479	-	-
- Customer	Cust08	174,113,721	139,887,717	26,349,045	117,084	1,219,984	60,310	246,352	80,918	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		339,192,382	224,421,776	46,560,218	1,594,180	16,916,838	853,469	16,140,153	25,388,397	-	-
(366) Underground Conduit		522,457									
- Demand	NCPP	150,603	77,121	18,439	1,348	14,320	724	14,500	23,088	-	-
- Customer	Cust08	371,854	298,758	56,274	250	2,606	129	526	173	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		522,457	375,879	74,712	1,598	16,926	852	15,026	23,261	-	-
(367) Underground Conductors and Devices		106,137,075									
- Demand	NCPP	30,594,984	15,667,187	3,745,854	273,759	2,909,189	147,001	2,945,690	4,690,382	-	-
- Customer	Cust08	75,542,091	60,692,578	11,431,965	50,799	529,310	26,167	106,884	35,107	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		106,137,075	76,359,765	15,177,819	324,558	3,438,499	173,167	3,052,574	4,725,489	-	-
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment									DISTPT_PRI
- Demand	DISTPT-PRI-D	65,028	2,818	583	811	235	-	-	46%
- Customer	DISTPT-PRI-C	412,349	370	2,629	123	288	-	-	54%
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	0%
Total		477,377	3,189	3,212	935	523	-	-	
(364) Poles, Towers & Fixtures									P-LINES
- Demand	NCPP	750,516	32,526	6,731	9,362	2,707	-	-	49%
- Customer	Cust08	4,199,590	3,772	26,777	1,257	2,934	-	-	51%
- Commodity		-	-	-	-	-	-	-	0%
Total		4,950,106	36,298	33,508	10,619	5,640	-	-	
(365) Overhead Conductors and Devices									P-LINES
- Demand	NCPP	1,090,470	47,258	9,780	13,602	3,933	-	-	49%
- Customer	Cust08	6,101,834	5,481	38,906	1,827	4,263	-	-	51%
- Commodity		-	-	-	-	-	-	-	0%
Total		7,192,304	52,739	48,686	15,429	8,195	-	-	
(366) Underground Conduit									UD-LINES
- Demand	NCPP	995	43	9	12	4	-	-	29%
- Customer	Cust08	13,032	12	83	4	9	-	-	71%
- Commodity		-	-	-	-	-	-	-	0%
Total		14,027	55	92	16	13	-	-	
(367) Underground Conductors and Devices									UD-LINES
- Demand	NCPP	202,103	8,759	1,813	2,521	729	-	-	29%
- Customer	Cust08	2,647,381	2,378	16,880	793	1,849	-	-	71%
- Commodity		-	-	-	-	-	-	-	0%
Total		2,849,484	11,137	18,693	3,314	2,578	-	-	
(368) Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(369) Services									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370) Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		700,911,535									
- Demand		319,283,781	163,499,955	39,091,058	2,856,896	30,359,773	1,534,073	30,740,696	48,947,984	-	-
- Customer		381,627,754	306,610,157	57,752,639	256,629	2,673,999	132,190	539,962	177,358	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		700,911,535	470,110,113	96,843,697	3,113,525	33,033,772	1,666,262	31,280,658	49,125,341	-	-
General Plant											
(389) Land and Land Rights		769,294									
- Demand	PT&D-PRI-D	350,434	179,451	42,905	3,136	33,322	1,684	33,740	53,723	-	-
- Customer	PT&D-PRI-C	418,860	336,524	63,387	282	2,935	145	593	195	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		769,294	515,975	106,292	3,417	36,257	1,829	34,332	53,918	-	-
(390) Structures and Improvements		11,665,880									
- Demand	PT&D-PRI-D	5,314,118	2,721,272	650,626	47,550	505,304	25,533	511,644	814,684	-	-
- Customer	PT&D-PRI-C	6,351,762	5,103,179	961,227	4,271	44,506	2,200	8,987	2,952	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		11,665,880	7,824,451	1,611,854	51,821	549,810	27,733	520,631	817,636	-	-
(391) Office Equipment		1,128,473									
- Demand	PT&D-PRI-D	514,049	263,236	62,937	4,600	48,879	2,470	49,493	78,807	-	-
- Customer	PT&D-PRI-C	614,424	493,645	92,982	413	4,305	213	869	286	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,128,473	756,881	155,919	5,013	53,185	2,683	50,362	79,092	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(371.01) EV Direct Plant and ADIT									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(371) Install on Customer Premises									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(373) Street Lighting									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution Plant Adjustment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant									
- Demand		2,109,112	91,404	18,915	26,308	7,606	-	-	
- Customer		13,374,185	12,013	85,276	4,004	9,343	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		15,483,297	103,417	104,191	30,312	16,950	-	-	
General Plant									
(389) Land and Land Rights									PT&D_PRI
- Demand	PT&D-PRI-D	2,315	100	21	29	8	-	-	46%
- Customer	PT&D-PRI-C	14,679	13	94	4	10	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		16,994	114	114	33	19	-	-	
(390) Structures and Improvements									PT&D_PRI
- Demand	PT&D-PRI-D	35,104	1,521	315	438	127	-	-	46%
- Customer	PT&D-PRI-C	222,598	200	1,419	67	156	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		257,702	1,721	1,734	505	282	-	-	
(391) Office Equipment									PT&D_PRI
- Demand	PT&D-PRI-D	3,396	147	30	42	12	-	-	46%
- Customer	PT&D-PRI-C	21,533	19	137	6	15	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		24,928	167	168	49	27	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(392) Transportation Equipment		347,999									
- Demand	PT&D-PRI-D	158,523	81,177	19,409	1,418	15,073	762	15,263	24,302	-	-
- Customer	PT&D-PRI-C	189,476	152,230	28,674	127	1,328	66	268	88	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		347,999	233,407	48,082	1,546	16,401	827	15,531	24,390	-	-
(393) Stores Equipment		34,805									
- Demand	PT&D-PRI-D	15,855	8,119	1,941	142	1,508	76	1,526	2,431	-	-
- Customer	PT&D-PRI-C	18,950	15,225	2,868	13	133	7	27	9	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		34,805	23,344	4,809	155	1,640	83	1,553	2,439	-	-
(394) Tools, Shop, and Garage Equip		1,864,610									
- Demand	PT&D-PRI-D	849,379	434,953	103,993	7,600	80,765	4,081	81,778	130,215	-	-
- Customer	PT&D-PRI-C	1,015,230	815,664	153,637	683	7,114	352	1,436	472	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,864,610	1,250,617	257,630	8,283	87,879	4,433	83,215	130,686	-	-
(395) Lab Equipment		-									
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		471,187									
- Demand	PT&D-PRI-D	214,638	109,913	26,279	1,921	20,409	1,031	20,665	32,905	-	-
- Customer	PT&D-PRI-C	256,549	206,118	38,824	173	1,798	89	363	119	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		471,187	316,031	65,103	2,093	22,207	1,120	21,028	33,024	-	-
(397) Communication Equipment		8,676,700									
- Demand	PT&D-PRI-D	3,952,467	2,023,993	483,915	35,366	375,829	18,991	380,544	605,935	-	-
- Customer	PT&D-PRI-C	4,724,233	3,795,578	714,929	3,177	33,102	1,636	6,684	2,196	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		8,676,700	5,819,571	1,198,844	38,543	408,931	20,627	387,228	608,131	-	-
(398) Misc. Equipment		8,458									
- Demand	PT&D-PRI-D	3,853	1,973	472	34	366	19	371	591	-	-
- Customer	PT&D-PRI-C	4,605	3,700	697	3	32	2	7	2	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		8,458	5,673	1,169	38	399	20	377	593	-	-
General Plant Adjustment		-									
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(392) Transportation Equipment									PT&D_PRI
- Demand	PT&D-PRI-D	1,047	45	9	13	4	-	-	46%
- Customer	PT&D-PRI-C	6,640	6	42	2	5	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		7,687	51	52	15	8	-	-	
(393) Stores Equipment									PT&D_PRI
- Demand	PT&D-PRI-D	105	5	1	1	0	-	-	46%
- Customer	PT&D-PRI-C	664	1	4	0	0	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		769	5	5	2	1	-	-	
(394) Tools, Shop, and Garage Equip									PT&D_PRI
- Demand	PT&D-PRI-D	5,611	243	50	70	20	-	-	46%
- Customer	PT&D-PRI-C	35,579	32	227	11	25	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		41,190	275	277	81	45	-	-	
(395) Lab Equipment									PT&D_PRI
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	46%
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(396) Power Operated Equipment									PT&D_PRI
- Demand	PT&D-PRI-D	1,418	61	13	18	5	-	-	46%
- Customer	PT&D-PRI-C	8,991	8	57	3	6	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		10,409	70	70	20	11	-	-	
(397) Communication Equipment									PT&D_PRI
- Demand	PT&D-PRI-D	26,109	1,132	234	326	94	-	-	46%
- Customer	PT&D-PRI-C	165,561	149	1,056	50	116	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		191,670	1,280	1,290	375	210	-	-	
(398) Misc. Equipment									PT&D_PRI
- Demand	PT&D-PRI-D	25	1	0	0	0	-	-	46%
- Customer	PT&D-PRI-C	161	0	1	0	0	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		187	1	1	0	0	-	-	
General Plant Adjustment									PT&D_PRI
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	46%
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total General Plant		24,967,406									
- Demand		11,373,315	5,824,087	1,392,476	101,766	1,081,456	54,646	1,095,025	1,743,593	-	-
- Customer		13,594,091	10,921,864	2,057,226	9,141	95,251	4,709	19,234	6,318	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		24,967,406	16,745,951	3,449,702	110,908	1,176,707	59,354	1,114,259	1,749,910	-	-
Total Utility Plant		755,501,124									
- Demand		330,657,558	169,324,279	40,483,591	2,958,667	31,441,273	1,588,721	31,835,766	50,691,647	-	-
- Customer		395,222,398	317,532,465	59,809,949	265,771	2,769,254	136,899	559,197	183,675	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		725,879,956	486,856,744	100,293,540	3,224,437	34,210,527	1,725,619	32,394,962	50,875,323	-	-
Additions to Utility Plant											
Plant Held for Future Use		170,109									
- Demand	PT&D-PRI-D	77,489	39,681	9,487	693	7,368	372	7,461	11,880	-	-
- Customer	PT&D-PRI-C	92,620	74,413	14,016	62	649	32	131	43	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		170,109	114,094	23,504	756	8,017	404	7,592	11,923	-	-
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		17,353,055									
- Demand	DISTPT-PRI-D	7,904,777	4,047,906	967,810	70,731	751,642	37,980	761,073	1,211,846	-	-
- Customer	DISTPT-PRI-C	9,448,279	7,591,005	1,429,831	6,354	66,202	3,273	13,368	4,391	-	-
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		17,353,055	11,638,911	2,397,641	77,084	817,845	41,253	774,442	1,216,237	-	-
CWIP General		12,098,004									
- Demand	PT&D-PRI-D	5,510,962	2,822,072	674,727	49,311	524,021	26,479	530,596	844,861	-	-
- Customer	PT&D-PRI-C	6,587,043	5,292,210	996,833	4,430	46,154	2,282	9,320	3,061	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		12,098,004	8,114,282	1,671,560	53,741	570,176	28,760	539,916	847,922	-	-
Total Additional to Utility Plant		29,621,168									
- Demand		13,493,227	6,909,659	1,652,024	120,735	1,283,032	64,831	1,299,130	2,068,587	-	-
- Customer		16,127,941	12,957,628	2,440,680	10,845	113,006	5,586	22,819	7,495	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		29,621,168	19,867,287	4,092,704	131,580	1,396,038	70,418	1,321,949	2,076,082	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total General Plant									
- Demand		75,129	3,256	674	937	271	-	-	
- Customer		476,406	428	3,038	143	333	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		551,536	3,684	3,711	1,080	604	-	-	
Total Utility Plant									
- Demand		2,184,245	94,660	19,589	27,245	7,877	-	-	
- Customer		13,850,611	12,441	88,313	4,147	9,676	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		16,034,856	107,101	107,902	31,392	17,553	-	-	
Additions to Utility Plant									
Plant Held for Future Use									PT&D_PRI
- Demand	PT&D-PRI-D	512	22	5	6	2	-	-	46%
- Customer	PT&D-PRI-C	3,246	3	21	1	2	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		3,758	25	25	7	4	-	-	
CWIP Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Distribution									DISTPT_PRI
- Demand	DISTPT-PRI-D	52,217	2,263	468	651	188	-	-	46%
- Customer	DISTPT-PRI-C	331,116	297	2,111	99	231	-	-	54%
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	0%
Total		383,333	2,560	2,580	750	420	-	-	
CWIP General									PT&D_PRI
- Demand	PT&D-PRI-D	36,404	1,578	326	454	131	-	-	46%
- Customer	PT&D-PRI-C	230,844	207	1,472	69	161	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		267,248	1,785	1,798	523	293	-	-	
Total Additional to Utility Plant									
- Demand		89,133	3,863	799	1,112	321	-	-	
- Customer		565,205	508	3,604	169	395	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		654,338	4,370	4,403	1,281	716	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Utility Plant		755,501,124									
- Demand		344,150,786	176,233,938	42,135,615	3,079,402	32,724,305	1,653,552	33,134,896	52,760,234	-	-
- Customer		411,350,339	330,490,093	62,250,629	276,616	2,882,260	142,485	582,016	191,171	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**755,501,124**	**506,724,032**	**104,386,244**	**3,356,018**	**35,606,565**	**1,796,037**	**33,716,912**	**52,951,405**	**-**	**-**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		1,275,459									
- Demand	TPIS-PRI-D	581,005	297,523	71,135	5,199	55,246	2,792	55,939	89,071	-	-
- Customer	TPIS-PRI-C	694,454	557,943	105,093	467	4,866	241	983	323	-	-
- Commodity	TPIS-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,275,459	855,466	176,228	5,666	60,112	3,032	56,922	89,394	-	-
Cash Working Capital		6,087,708									
- Demand	O&MxPP-PRI-D	2,919,664	1,495,112	357,465	26,125	277,622	14,028	281,106	447,601	-	-
- Customer	O&MxPP-PRI-C	3,168,044	2,545,293	479,428	2,130	22,198	1,097	4,482	1,472	-	-
- Commodity	O&MxPP-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		6,087,708	4,040,405	836,893	28,255	299,820	15,126	285,588	449,073	-	-
Materials and Supplies		8,719,985									
- Demand	TPIS-PRI-D	3,972,184	2,034,090	486,329	35,542	377,704	19,085	382,443	608,958	-	-
- Customer	TPIS-PRI-C	4,747,801	3,814,513	718,496	3,193	33,267	1,645	6,718	2,206	-	-
- Commodity	TPIS-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		8,719,985	5,848,603	1,204,825	38,735	410,971	20,730	389,160	611,164	-	-
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Utility Plant									
- Demand		2,273,378	98,523	20,388	28,357	8,199	-	-	
- Customer		14,415,816	12,948	91,917	4,316	10,071	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**16,689,194**	**111,471**	**112,306**	**32,673**	**18,270**	**-**	**-**	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Prepayments									TPIS_PRI
- Demand	TPIS-PRI-D	3,838	166	34	48	14	-	-	46%
- Customer	TPIS-PRI-C	24,337	22	155	7	17	-	-	54%
- Commodity	TPIS-PRI-E	-	-	-	-	-	-	-	0%
Total		28,175	188	190	55	31	-	-	
Cash Working Capital									O&MxPP_PRI
- Demand	O&MxPP-PRI-D	19,287	836	173	241	70	-	-	48%
- Customer	O&MxPP-PRI-C	111,024	100	708	33	78	-	-	52%
- Commodity	O&MxPP-PRI-E	-	-	-	-	-	-	-	0%
Total		130,311	936	881	274	147	-	-	
Materials and Supplies									TPIS_PRI
- Demand	TPIS-PRI-D	26,239	1,137	235	327	95	-	-	46%
- Customer	TPIS-PRI-C	166,387	149	1,061	50	116	-	-	54%
- Commodity	TPIS-PRI-E	-	-	-	-	-	-	-	0%
Total		192,626	1,287	1,296	377	211	-	-	
Fuel Stock									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
ADIT - Distribution		(129,677,323)									
- Demand	DISTPT-PRI-D	(59,071,457)	(30,249,519)	(7,232,330)	(528,561)	(5,616,934)	(283,822)	(5,687,410)	(9,055,984)	-	-
- Customer	DISTPT-PRI-C	(70,605,865)	(56,726,680)	(10,684,954)	(47,479)	(494,723)	(24,457)	(99,900)	(32,813)	-	-
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		(129,677,323)	(86,976,199)	(17,917,285)	(576,041)	(6,111,657)	(308,279)	(5,787,310)	(9,088,797)	-	-
ADIT - General		(4,777,398)									
- Demand	PT&D-PRI-D	(2,176,231)	(1,114,412)	(266,444)	(19,473)	(206,932)	(10,456)	(209,528)	(333,628)	-	-
- Customer	PT&D-PRI-C	(2,601,166)	(2,089,848)	(393,641)	(1,749)	(18,226)	(901)	(3,680)	(1,209)	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		(4,777,398)	(3,204,260)	(660,085)	(21,222)	(225,157)	(11,357)	(213,208)	(334,837)	-	-
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		(11,047,604)									
- Demand	CA-PRI-D	(5,373,293)	(2,751,575)	(657,872)	(48,079)	(510,931)	(25,817)	(517,342)	(823,756)	-	-
- Customer	CA-PRI-C	(5,674,311)	(4,558,896)	(858,707)	(3,816)	(39,759)	(1,965)	(8,029)	(2,637)	-	-
- Commodity	CA-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		(11,047,604)	(7,310,471)	(1,516,579)	(51,895)	(550,690)	(27,783)	(525,370)	(826,393)	-	-
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		(129,419,172)									
- Demand		(59,148,128)	(30,288,781)	(7,241,717)	(529,247)	(5,624,225)	(284,191)	(5,694,792)	(9,067,738)	-	-
- Customer		(70,271,044)	(56,457,675)	(10,634,285)	(47,254)	(492,377)	(24,341)	(99,426)	(32,658)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(129,419,172)	(86,746,456)	(17,876,002)	(576,502)	(6,116,602)	(308,532)	(5,794,218)	(9,100,396)	-	-
Total Rate Base		**626,081,952**									
- Demand		**285,002,657**	**145,945,158**	**34,893,898**	**2,550,154**	**27,100,080**	**1,369,361**	**27,440,104**	**43,692,496**	**-**	**-**
- Customer		**341,079,295**	**274,032,418**	**51,616,344**	**229,362**	**2,389,883**	**118,144**	**482,590**	**158,513**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**626,081,952**	**419,977,576**	**86,510,241**	**2,779,516**	**29,489,963**	**1,487,505**	**27,922,694**	**43,851,009**	**-**	**-**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Distribution									DISTPT_PRI
- Demand	DISTPT-PRI-D	(390,212)	(16,911)	(3,500)	(4,867)	(1,407)	-	-	46%
- Customer	DISTPT-PRI-C	(2,474,390)	(2,223)	(15,777)	(741)	(1,729)	-	-	54%
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	0%
Total		(2,864,602)	(19,133)	(19,277)	(5,608)	(3,136)	-	-	
ADIT - General									PT&D_PRI
- Demand	PT&D-PRI-D	(14,376)	(623)	(129)	(179)	(52)	-	-	46%
- Customer	PT&D-PRI-C	(91,158)	(82)	(581)	(27)	(64)	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		(105,534)	(705)	(710)	(207)	(116)	-	-	
ADIT - Solar Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Advances									CA_PRI
- Demand	CA-PRI-D	(35,495)	(1,538)	(318)	(443)	(128)	-	-	49%
- Customer	CA-PRI-C	(198,857)	(179)	(1,268)	(60)	(139)	-	-	51%
- Commodity	CA-PRI-E	-	-	-	-	-	-	-	0%
Total		(234,352)	(1,717)	(1,586)	(502)	(267)	-	-	
Investment Tax Credits									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Other Rate Base Items									
- Demand		(390,718)	(16,933)	(3,504)	(4,874)	(1,409)	-	-	
- Customer		(2,462,656)	(2,212)	(15,702)	(737)	(1,720)	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(2,853,375)	(19,145)	(19,206)	(5,611)	(3,129)	-	-	
Total Rate Base									
- Demand		**1,882,659**	**81,590**	**16,884**	**23,483**	**6,790**	-	-	
- Customer		**11,953,160**	**10,736**	**76,215**	**3,579**	**8,351**	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**13,835,819**	**92,326**	**93,099**	**27,062**	**15,140**	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
OPERATIONS & MAINTENANCE EXPENSES											
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES									
Production Expense									
Labor-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Fuel / Energy-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 502 Steam Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 505 Electric Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Demand-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Generation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Direct O&M Assignment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		527,769									
- Demand	LBDO-PRI-D	248,274	127,137	30,397	2,222	23,608	1,193	23,904	38,062	-	-
- Customer	LBDO-PRI-C	279,495	224,554	42,297	188	1,958	97	395	130	-	-
- Commodity	LBDO-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		527,769	351,691	72,694	2,409	25,566	1,290	24,299	38,192	-	-
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Expenses									
Operations Expenses									
Total Transmission O&M Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission O&M									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Expenses									
Operations Expenses									
(580) Operation Supervision & Engineering									LBDO_PRI
- Demand	LBDO-PRI-D	1,640	71	15	20	6	-	-	47%
- Customer	LBDO-PRI-C	9,795	9	62	3	7	-	-	53%
- Commodity	LBDO-PRI-E	-	-	-	-	-	-	-	0%
Total		11,435	80	77	23	13	-	-	
(581) Load Dispatching									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(582) Station Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(583) Overhead Line Expenses		3,503,076									
- Demand	NCPP	1,704,882	873,042	208,735	15,255	162,112	8,192	164,146	261,368	-	-
- Customer	Cust08	1,798,194	1,444,718	272,125	1,209	12,600	623	2,544	836	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		3,503,076	2,317,760	480,860	16,464	174,712	8,814	166,691	262,204	-	-
(584) Underground Line Expenses		69,860									
- Demand	NCPP	20,138	10,312	2,466	180	1,915	97	1,939	3,087	-	-
- Customer	Cust08	49,722	39,948	7,525	33	348	17	70	23	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		69,860	50,261	9,990	214	2,263	114	2,009	3,110	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		2,052,921									
- Demand	PT&D-PRI-D	935,160	478,880	114,495	8,368	88,922	4,493	90,037	143,365	-	-
- Customer	PT&D-PRI-C	1,117,761	898,040	169,153	752	7,832	387	1,582	519	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		2,052,921	1,376,920	283,648	9,119	96,754	4,880	91,619	143,885	-	-
(589) Rents		-									
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Operations Expenses		6,153,626									
- Demand		2,908,454	1,489,371	356,092	26,024	276,557	13,974	280,026	445,882	-	-
- Customer		3,245,172	2,607,260	491,100	2,182	22,738	1,124	4,592	1,508	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		6,153,626	4,096,631	847,192	28,207	299,295	15,098	284,618	447,390	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses									P-LINES
- Demand	NCPP	11,262	488	101	140	41	-	-	49%
- Customer	Cust08	63,018	57	402	19	44	-	-	51%
- Commodity		-	-	-	-	-	-	-	0%
Total		74,280	545	503	159	85	-	-	
(584) Underground Line Expenses									UD-LINES
- Demand	NCPP	133	6	1	2	0	-	-	29%
- Customer	Cust08	1,743	2	11	1	1	-	-	71%
- Commodity		-	-	-	-	-	-	-	0%
Total		1,876	7	12	2	2	-	-	
(585) Street Lighting Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(586) Meter Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(587) Customer Installations Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp									PT&D_PRI
- Demand	PT&D-PRI-D	6,177	268	55	77	22	-	-	46%
- Customer	PT&D-PRI-C	39,172	35	250	12	27	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		45,349	303	305	89	50	-	-	
(589) Rents									PT&D_PRI
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	46%
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Dist. Operations Expenses									
- Demand		19,213	833	172	240	69	-	-	
- Customer		113,727	102	725	34	79	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		132,940	935	897	274	149	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Maintenance Expense											
(590) Maintenance Supervision and Engineering		30,929									
- Demand	LBDM-PRI-D	14,967	7,665	1,833	134	1,423	72	1,441	2,295	-	-
- Customer	LBDM-PRI-C	15,962	12,824	2,415	11	112	6	23	7	-	-
- Commodity	LBDM-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		30,929	20,488	4,248	145	1,535	77	1,464	2,302	-	-
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		22,976,557									
- Demand	NCPP	11,182,265	5,726,254	1,369,085	100,057	1,063,289	53,728	1,076,630	1,714,304	-	-
- Customer	Cust08	11,794,291	9,475,856	1,784,858	7,931	82,641	4,085	16,688	5,481	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		22,976,557	15,202,109	3,153,943	107,988	1,145,930	57,813	1,093,318	1,719,785	-	-
(594) Maintenance of Underground Lines		173,920									
- Demand	NCPP	50,134	25,673	6,138	449	4,767	241	4,827	7,686	-	-
- Customer	Cust08	123,786	99,453	18,733	83	867	43	175	58	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		173,920	125,126	24,871	532	5,634	284	5,002	7,743	-	-
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense									
(590) Maintenance Supervision and Engineering									LBDM_PRI
- Demand	LBDM-PRI-D	99	4	1	1	0	-	-	48%
- Customer	LBDM-PRI-C	559	1	4	0	0	-	-	52%
- Commodity	LBDM-PRI-E	-	-	-	-	-	-	-	0%
Total		658	5	4	1	1	-	-	
(591) Maintenance of Structures									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines									P-LINES
- Demand	NCPP	73,867	3,201	662	921	266	-	-	49%
- Customer	Cust08	413,332	371	2,635	124	289	-	-	51%
- Commodity		-	-	-	-	-	-	-	0%
Total		487,200	3,572	3,298	1,045	555	-	-	
(594) Maintenance of Underground Lines									UD-LINES
- Demand	NCPP	331	14	3	4	1	-	-	29%
- Customer	Cust08	4,338	4	28	1	3	-	-	71%
- Commodity		-	-	-	-	-	-	-	0%
Total		4,669	18	31	5	4	-	-	
(595) Maintenance of Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(597) Maintenance of Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(598) Miscellaneous Distribution Expenses		353,505									
- Demand	PT&D-PRI-D	161,031	82,461	19,716	1,441	15,312	774	15,504	24,687	-	-
- Customer	PT&D-PRI-C	192,474	154,639	29,128	129	1,349	67	272	89	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		353,505	237,101	48,843	1,570	16,661	840	15,776	24,776	-	-
Total Dist. Maintenance Expenses		23,534,911									
- Demand		11,408,398	5,842,052	1,396,771	102,080	1,084,792	54,814	1,098,402	1,748,971	-	-
- Customer		12,126,513	9,742,772	1,835,134	8,155	84,968	4,200	17,158	5,636	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		23,534,911	15,584,824	3,231,905	110,235	1,169,760	59,015	1,115,560	1,754,607	-	-
Total Distribution Expenses		29,688,537									
- Demand		14,316,852	7,331,424	1,752,864	128,105	1,361,348	68,789	1,378,429	2,194,853	-	-
- Customer		15,371,685	12,350,032	2,326,234	10,337	107,707	5,325	21,749	7,144	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		29,688,537	19,681,455	4,079,097	138,442	1,469,055	74,113	1,400,178	2,201,997	-	-
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses									PT&D_PRI
- Demand	PT&D-PRI-D	1,064	46	10	13	4	-	-	46%
- Customer	PT&D-PRI-C	6,745	6	43	2	5	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		7,809	52	53	15	9	-	-	
Total Dist. Maintenance Expenses									
- Demand		75,361	3,266	676	940	272	-	-	
- Customer		424,975	382	2,710	127	297	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		500,336	3,648	3,386	1,067	569	-	-	
Total Distribution Expenses									
- Demand		94,574	4,099	848	1,180	341	-	-	
- Customer		538,702	484	3,435	161	376	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		633,276	4,582	4,283	1,341	717	-	-	
Customer Account Expense									
(901) Supervision/Customer Accts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(902) Meter Reading Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(903) Records and Collection									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(904) Uncollectible Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Customer Service Expenses									
(907) Supervision									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(908) Customer Assistance Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - EV Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(909) Informational and Instructional Advertising									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - BS Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(910) Miscellaneous Customer Service									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(911) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-		-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		1,987,035									
- Demand	LABORxAG-PRI-D	952,762	487,894	116,650	8,525	90,595	4,578	91,732	146,064	-	-
- Customer	LABORxAG-PRI-C	1,034,273	830,963	156,519	696	7,247	358	1,463	481	-	-
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,987,035	1,318,857	273,169	9,221	97,842	4,936	93,195	146,544	-	-
(921) Office Supplies and Expenses		415,386									
- Demand	LABORxAG-PRI-D	199,173	101,993	24,385	1,782	18,939	957	19,176	30,534	-	-
- Customer	LABORxAG-PRI-C	216,213	173,711	32,720	145	1,515	75	306	100	-	-
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		415,386	275,705	57,106	1,928	20,454	1,032	19,482	30,635	-	-
(922) Administrative Expenses Transferred		(278,833)									
- Demand	LABORxAG-PRI-D	(133,698)	(68,464)	(16,369)	(1,196)	(12,713)	(642)	(12,872)	(20,497)	-	-
- Customer	LABORxAG-PRI-C	(145,136)	(116,606)	(21,964)	(98)	(1,017)	(50)	(205)	(67)	-	-
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		(278,833)	(185,070)	(38,333)	(1,294)	(13,730)	(693)	(13,078)	(20,564)	-	-
(923) Outside Services Employed		1,068,570									
- Demand	LABORxAG-PRI-D	512,368	262,375	62,731	4,585	48,720	2,462	49,331	78,549	-	-
- Customer	LABORxAG-PRI-C	556,202	446,868	84,171	374	3,897	193	787	258	-	-
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,068,570	709,243	146,902	4,959	52,617	2,654	50,118	78,807	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(913) Advertising Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(916) Misc Sales Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Customer Service Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Administrative & General Expense									
(920) Administrative and General Salaries									LABORxAG_PRI
- Demand	LABORxAG-PRI-D	6,294	273	56	79	23	-	-	48%
- Customer	LABORxAG-PRI-C	36,246	33	231	11	25	-	-	52%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	0%
Total		42,540	305	288	89	48	-	-	
(921) Office Supplies and Expenses									LABORxAG_PRI
- Demand	LABORxAG-PRI-D	1,316	57	12	16	5	-	-	48%
- Customer	LABORxAG-PRI-C	7,577	7	48	2	5	-	-	52%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	0%
Total		8,893	64	60	19	10	-	-	
(922) Administrative Expenses Transferred									LABORxAG_PRI
- Demand	LABORxAG-PRI-D	(883)	(38)	(8)	(11)	(3)	-	-	48%
- Customer	LABORxAG-PRI-C	(5,086)	(5)	(32)	(2)	(4)	-	-	52%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	0%
Total		(5,969)	(43)	(40)	(13)	(7)	-	-	
(923) Outside Services Employed									LABORxAG_PRI
- Demand	LABORxAG-PRI-D	3,385	147	30	42	12	-	-	48%
- Customer	LABORxAG-PRI-C	19,492	18	124	6	14	-	-	52%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	0%
Total		22,877	164	155	48	26	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(924) Property Insurance		1,340,548									
- Demand	TUP-PRI-D	610,655	312,707	74,765	5,464	58,065	2,934	58,794	93,617	-	-
- Customer	TUP-PRI-C	729,893	586,416	110,456	491	5,114	253	1,033	339	-	-
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,340,548	899,123	185,221	5,955	63,180	3,187	59,827	93,956	-	-
(925) Injuries and Damages		395,780									
- Demand	LABORxAG-PRI-D	189,772	97,179	23,235	1,698	18,045	912	18,271	29,093	-	-
- Customer	LABORxAG-PRI-C	206,008	165,512	31,176	139	1,443	71	291	96	-	-
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		395,780	262,692	54,410	1,837	19,488	983	18,563	29,189	-	-
(926) Employee Benefits		1,631,578									
- Demand	LABORxAG-PRI-D	782,324	400,615	95,783	7,000	74,389	3,759	75,322	119,935	-	-
- Customer	LABORxAG-PRI-C	849,254	682,314	128,520	571	5,951	294	1,202	395	-	-
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,631,578	1,082,929	224,302	7,571	80,340	4,053	76,524	120,329	-	-
(928) Regulatory Commission Fees		108,375									
- Demand	TUP-PRI-D	49,368	25,280	6,044	442	4,694	237	4,753	7,568	-	-
- Customer	TUP-PRI-C	59,007	47,408	8,930	40	413	20	83	27	-	-
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		108,375	72,688	14,974	481	5,108	258	4,837	7,596	-	-
(929) Duplicate Charges		-									
- Demand	LABORxAG-PRI-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-PRI-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(930) Miscellaneous General Expenses		(148,073)									
- Demand	LABORxAG-PRI-D	(70,999)	(36,358)	(8,693)	(635)	(6,751)	(341)	(6,836)	(10,885)	-	-
- Customer	LABORxAG-PRI-C	(77,073)	(61,923)	(11,664)	(52)	(540)	(27)	(109)	(36)	-	-
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		(148,073)	(98,280)	(20,356)	(687)	(7,291)	(368)	(6,945)	(10,920)	-	-
(931) Rents		134,327									
- Demand	PT&D-PRI-D	61,189	31,334	7,492	548	5,818	294	5,891	9,381	-	-
- Customer	PT&D-PRI-C	73,137	58,761	11,068	49	512	25	103	34	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		134,327	90,095	18,560	597	6,331	319	5,995	9,415	-	-
(935) Maintenance of General Plant		1,643,283									
- Demand	PT&D-PRI-D	748,559	383,325	91,649	6,698	71,178	3,597	72,071	114,758	-	-
- Customer	PT&D-PRI-C	894,724	718,846	135,401	602	6,269	310	1,266	416	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,643,283	1,102,170	227,049	7,300	77,447	3,907	73,337	115,174	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance									TUP_PRI
- Demand	TUP-PRI-D	4,034	175	36	50	15	-	-	46%
- Customer	TUP-PRI-C	25,579	23	163	8	18	-	-	54%
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	0%
Total		29,613	198	199	58	32	-	-	
(925) Injuries and Damages									LABORxAG_PRI
- Demand	LABORxAG-PRI-D	1,254	54	11	16	5	-	-	48%
- Customer	LABORxAG-PRI-C	7,220	6	46	2	5	-	-	52%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	0%
Total		8,473	61	57	18	10	-	-	
(926) Employee Benefits									LABORxAG_PRI
- Demand	LABORxAG-PRI-D	5,168	224	46	64	19	-	-	48%
- Customer	LABORxAG-PRI-C	29,762	27	190	9	21	-	-	52%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	0%
Total		34,930	251	236	73	39	-	-	
(928) Regulatory Commission Fees									TUP_PRI
- Demand	TUP-PRI-D	326	14	3	4	1	-	-	46%
- Customer	TUP-PRI-C	2,068	2	13	1	1	-	-	54%
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	0%
Total		2,394	16	16	5	3	-	-	
(929) Duplicate Charges									LABORxAG_PRI
- Demand	LABORxAG-PRI-D	-	-	-	-	-	-	-	48%
- Customer	LABORxAG-PRI-C	-	-	-	-	-	-	-	52%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses									LABORxAG_PRI
- Demand	LABORxAG-PRI-D	(469)	(20)	(4)	(6)	(2)	-	-	48%
- Customer	LABORxAG-PRI-C	(2,701)	(2)	(17)	(1)	(2)	-	-	52%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	0%
Total		(3,170)	(23)	(21)	(7)	(4)	-	-	
(931) Rents									PT&D_PRI
- Demand	PT&D-PRI-D	404	18	4	5	1	-	-	46%
- Customer	PT&D-PRI-C	2,563	2	16	1	2	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		2,967	20	20	6	3	-	-	
(935) Maintenance of General Plant									PT&D_PRI
- Demand	PT&D-PRI-D	4,945	214	44	62	18	-	-	46%
- Customer	PT&D-PRI-C	31,356	28	200	9	22	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		36,301	242	244	71	40	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total A&G Expense		8,297,977									
- Demand		3,901,474	1,997,880	477,671	34,910	370,980	18,746	375,635	598,118	-	-
- Customer		4,396,503	3,532,270	665,333	2,956	30,806	1,523	6,221	2,043	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		8,297,977	5,530,151	1,143,005	37,866	401,785	20,268	381,855	600,161	-	-
Total O&M Expenses		37,986,514									
- Demand		18,218,326	9,329,304	2,230,535	163,014	1,732,328	87,534	1,754,064	2,792,971	-	-
- Customer		19,768,188	15,882,302	2,991,567	13,293	138,512	6,847	27,970	9,187	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**37,986,514**	**25,211,606**	**5,222,102**	**176,308**	**1,870,840**	**94,382**	**1,782,033**	**2,802,158**	**-**	**-**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense									
- Demand		25,772	1,117	231	321	93	-	-	
- Customer		154,076	138	982	46	108	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		179,848	1,255	1,214	368	201	-	-	
Total O&M Expenses									
- Demand		120,346	5,216	1,079	1,501	434	-	-	
- Customer		692,778	622	4,417	207	484	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**813,124**	**5,838**	**5,497**	**1,709**	**918**	**-**	**-**	
DEPRECIATION EXPENSE									
Depreciation Expense									
Intangible									PT&D_PRI
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	46%
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Hydraulic Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		29,047,517									
- Demand	DISTPT-PRI-D	13,231,914	6,775,845	1,620,031	118,397	1,258,184	63,576	1,273,971	2,028,526	-	-
- Customer	DISTPT-PRI-C	15,815,603	12,706,687	2,393,413	10,635	110,817	5,478	22,377	7,350	-	-
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		29,047,517	19,482,532	4,013,444	129,032	1,369,002	69,054	1,296,348	2,035,876	-	-
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		3,209,733									
- Demand	PT&D-PRI-D	1,462,118	748,727	179,012	13,083	139,029	7,025	140,773	224,151	-	-
- Customer	PT&D-PRI-C	1,747,614	1,404,081	264,471	1,175	12,245	605	2,473	812	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		3,209,733	2,152,808	443,483	14,258	151,274	7,630	143,246	224,963	-	-
Regulatory Debits		(245,821)									
- Demand	PT&D-PRI-D	(111,978)	(57,342)	(13,710)	(1,002)	(10,648)	(538)	(10,781)	(17,167)	-	-
- Customer	PT&D-PRI-C	(133,843)	(107,533)	(20,255)	(90)	(938)	(46)	(189)	(62)	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		(245,821)	(164,875)	(33,965)	(1,092)	(11,585)	(584)	(10,971)	(17,229)	-	-
Total Depreciation Expense		32,011,429									
- Demand		14,582,054	7,467,229	1,785,333	130,478	1,386,565	70,063	1,403,963	2,235,510	-	-
- Customer		17,429,375	14,003,235	2,637,629	11,721	122,125	6,037	24,661	8,100	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**32,011,429**	**21,470,465**	**4,422,962**	**142,198**	**1,508,690**	**76,100**	**1,428,623**	**2,243,610**	**-**	**-**
TAXES											
Taxes Other than Income											
Property Taxes		5,307,066									
- Demand	TUP-PRI-D	2,417,509	1,237,967	295,984	21,631	229,874	11,615	232,758	370,618	-	-
- Customer	TUP-PRI-C	2,889,557	2,321,549	437,284	1,943	20,247	1,001	4,088	1,343	-	-
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		5,307,066	3,559,516	733,268	23,575	250,121	12,616	236,847	371,961	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution									DISTPT_PRI
- Demand	DISTPT-PRI-D	87,407	3,788	784	1,090	315	-	-	46%
- Customer	DISTPT-PRI-C	554,259	498	3,534	166	387	-	-	54%
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	0%
Total		641,666	4,286	4,318	1,256	702	-	-	
EV Direct Depreciation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
General Plant Dep									PT&D_PRI
- Demand	PT&D-PRI-D	9,658	419	87	120	35	-	-	46%
- Customer	PT&D-PRI-C	61,245	55	391	18	43	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		70,904	474	477	139	78	-	-	
Regulatory Debits									PT&D_PRI
- Demand	PT&D-PRI-D	(740)	(32)	(7)	(9)	(3)	-	-	46%
- Customer	PT&D-PRI-C	(4,691)	(4)	(30)	(1)	(3)	-	-	54%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	0%
Total		(5,430)	(36)	(37)	(11)	(6)	-	-	
Total Depreciation Expense									
- Demand		96,326	4,175	864	1,202	347	-	-	
- Customer		610,814	549	3,895	183	427	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Depreciation Expense		**707,140**	**4,723**	**4,759**	**1,384**	**774**	**-**	**-**	
TAXES									
Taxes Other than Income									
Property Taxes									TUP_PRI
- Demand	TUP-PRI-D	15,969	692	143	199	58	-	-	46%
- Customer	TUP-PRI-C	101,265	91	646	30	71	-	-	54%
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	0%
Total		117,234	783	789	230	128	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Payroll Taxes		680,869									
- Demand	LABORxAG-PRI-D	326,470	167,180	39,971	2,921	31,043	1,569	31,433	50,050	-	-
- Customer	LABORxAG-PRI-C	354,400	284,734	53,632	238	2,483	123	501	165	-	-
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		680,869	451,914	93,603	3,160	33,526	1,691	31,934	50,214	-	-
Other Taxes		313,577									
- Demand	TUP-PRI-D	142,843	73,147	17,489	1,278	13,583	686	13,753	21,899	-	-
- Customer	TUP-PRI-C	170,735	137,173	25,838	115	1,196	59	242	79	-	-
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		313,577	210,320	43,326	1,393	14,779	745	13,994	21,978	-	-
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		6,301,513									
- Demand		2,886,822	1,478,294	353,444	25,831	274,500	13,870	277,944	442,566	-	-
- Customer		3,414,691	2,743,456	516,753	2,296	23,926	1,183	4,831	1,587	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**6,301,513**	**4,221,750**	**870,197**	**28,127**	**298,426**	**15,053**	**282,775**	**444,153**	**-**	**-**
Total Expenses		**76,271,315**									
- Demand		**35,687,202**	**18,274,827**	**4,369,312**	**319,323**	**3,393,393**	**171,467**	**3,435,970**	**5,471,047**	**-**	**-**
- Customer		**40,612,254**	**32,628,994**	**6,145,949**	**27,310**	**284,563**	**14,067**	**57,462**	**18,874**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**76,299,456**	**50,903,821**	**10,515,261**	**346,633**	**3,677,956**	**185,535**	**3,493,432**	**5,489,921**	**-**	**-**
SUMMARY OF OPERATING EXPENSES											
CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes									LABORxAG_PRI
- Demand	LABORxAG-PRI-D	2,157	93	19	27	8	-	-	48%
- Customer	LABORxAG-PRI-C	12,420	11	79	4	9	-	-	52%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	0%
Total		14,577	105	99	31	16	-	-	
Other Taxes									TUP_PRI
- Demand	TUP-PRI-D	944	41	8	12	3	-	-	46%
- Customer	TUP-PRI-C	5,983	5	38	2	4	-	-	54%
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	0%
Total		6,927	46	47	14	8	-	-	
Direct Assignment - EV Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Taxes Other than Income									
- Demand		19,070	826	171	238	69	-	-	
- Customer		119,668	107	763	36	84	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Taxes Other than Income		**138,738**	**934**	**934**	**274**	**152**	**-**	**-**	
Total Expenses									
- Demand		**235,741**	**10,216**	**2,114**	**2,941**	**850**	**-**	**-**	
- Customer		**1,423,261**	**1,278**	**9,075**	**426**	**994**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**1,659,002**	**11,495**	**11,189**	**3,367**	**1,844**	**-**	**-**	
SUMMARY OF OPERATING EXPENSES									
CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Re-Allocation of CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Losses/(Gains) From Disposition Of Allowances		(28,141)									
- Demand		(12,810)	(6,560)	(1,568)	(115)	(1,218)	(62)	(1,233)	(1,964)	-	-
- Customer		(15,331)	(12,317)	(2,320)	(10)	(107)	(5)	(22)	(7)	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(28,141)	(18,877)	(3,888)	(125)	(1,325)	(67)	(1,255)	(1,971)	-	-
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		28,390									
- Demand		12,932	6,622	1,583	116	1,230	62	1,245	1,983	-	-
- Customer		15,457	12,419	2,339	10	108	5	22	7	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		28,390	19,041	3,923	126	1,338	67	1,267	1,990	-	-
Additional Revenue Requirements		2,183,250									
- Demand		993,851	508,934	121,681	8,893	94,502	4,775	95,688	152,363	-	-
- Customer		1,189,399	955,596	179,995	800	8,334	412	1,683	553	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,183,250	1,464,530	301,675	9,693	102,836	5,187	97,371	152,916	-	-
Total Expenses Excl. Income Taxes											
- Demand		**36,681,175**	**18,783,824**	**4,491,008**	**328,217**	**3,487,907**	**176,243**	**3,531,670**	**5,623,429**	**-**	**-**
- Customer		**41,801,780**	**33,584,691**	**6,325,963**	**28,110**	**292,898**	**14,479**	**59,145**	**19,427**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**78,482,954**	**52,368,515**	**10,816,971**	**356,327**	**3,780,805**	**190,723**	**3,590,815**	**5,642,856**	**-**	**-**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Primary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Re-Allocation of CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	
Losses/(Gains) From Disposition Of Allowances									
- Demand		(85)	(4)	(1)	(1)	(0)	-	-	
- Customer		(537)	(0)	(3)	(0)	(0)	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(622)	(4)	(4)	(1)	(1)	-	-	
Additional Uncollectibles									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Additional PSC Fees									
- Demand		85	4	1	1	0	-	-	
- Customer		542	0	3	0	0	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		627	4	4	1	1	-	-	
Additional Revenue Requirements									
- Demand		6,565	285	59	82	24	-	-	
- Customer		41,683	37	266	12	29	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		48,248	322	325	94	53	-	-	
Total Expenses Excl. Income Taxes									
- Demand		**242,307**	**10,501**	**2,173**	**3,022**	**874**	**-**	**-**	
- Customer		**1,464,948**	**1,316**	**9,341**	**439**	**1,023**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**1,707,255**	**11,817**	**11,514**	**3,461**	**1,897**	**-**	**-**	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		723									
- Demand	PT&D-SEC-D	315	264	47	3	-	-	-	-	-	-
- Customer	PT&D-SEC-C	409	329	62	0	3	-	1	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		723	593	109	3	3	-	1	-	-	-
Total Intangible Plant		723									
- Demand		315	264	47	3	-	-	-	-	-	-
- Customer		409	329	62	0	3	-	1	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		723	593	109	3	3	-	1	-	-	-
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT									
Intangible Plant									
Total Intangible Plant									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	0	0	-	-	43%
- Customer	PT&D-SEC-C	14	0	0	0	0	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		14	0	0	0	0	-	-	
Total Intangible Plant									
- Demand		-	-	-	0	0	-	-	
- Customer		14	0	0	0	0	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		14	0	0	0	0	-	-	
Production Plant									
Steam Production									
Total Electric Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Hydro Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Wind Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Plant									
Total Electric Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Plant									
(360) Land and Land Rights									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(361) Structures and Improvements									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(362) Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(363) PC HW/SW and Comm Equipment		15,397,238									
- Demand	DISTPT-SEC-D	6,693,861	5,613,804	1,010,888	68,567	-	-	-	-	-	-
- Customer	DISTPT-SEC-C	8,703,377	6,998,207	1,318,172	5,857	61,033	-	12,324	-	-	-
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		15,397,238	12,612,011	2,329,060	74,425	61,033	-	12,324	-	-	-
(364) Poles, Towers & Fixtures		145,665,481									
- Demand	SICD	70,892,697	59,454,130	10,706,014	726,177	-	-	-	-	-	-
- Customer	Cust07	74,772,785	60,123,264	11,324,730	50,322	524,345	-	105,881	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		145,665,481	119,577,394	22,030,744	776,499	524,345	-	105,881	-	-	-
(365) Overhead Conductors and Devices		211,646,042									
- Demand	SICD	103,004,215	86,384,442	15,555,404	1,055,105	-	-	-	-	-	-
- Customer	Cust07	108,641,826	87,356,666	16,454,373	73,116	761,852	-	153,841	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		211,646,042	173,741,108	32,009,778	1,128,222	761,852	-	153,841	-	-	-
(366) Underground Conduit		620,559									
- Demand	SICD	178,882	150,019	27,014	1,832	-	-	-	-	-	-
- Customer	Cust07	441,678	355,144	66,894	297	3,097	-	625	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		620,559	505,163	93,909	2,130	3,097	-	625	-	-	-
(367) Underground Conductors and Devices		126,066,547									
- Demand	SICD	36,339,837	30,476,389	5,487,939	372,241	-	-	-	-	-	-
- Customer	Cust07	89,726,710	72,147,409	13,589,580	60,386	629,210	-	127,057	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		126,066,547	102,623,798	19,077,519	432,627	629,210	-	127,057	-	-	-
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment									DISTPT_SEC
- Demand	DISTPT-SEC-D	-	-	-	472	130	-	-	43%
- Customer	DISTPT-SEC-C	305,258	274	1,946	91	213	-	-	57%
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	0%
Total		305,258	274	1,946	563	343	-	-	
(364) Poles, Towers & Fixtures									P-LINES
- Demand	SICD	-	-	-	5,000	1,376	-	-	49%
- Customer	Cust07	2,622,547	2,356	16,722	785	1,832	-	-	51%
- Commodity		-	-	-	-	-	-	-	0%
Total		2,622,547	2,356	16,722	5,785	3,208	-	-	
(365) Overhead Conductors and Devices									P-LINES
- Demand	SICD	-	-	-	7,264	2,000	-	-	49%
- Customer	Cust07	3,810,455	3,423	24,296	1,141	2,662	-	-	51%
- Commodity		-	-	-	-	-	-	-	0%
Total		3,810,455	3,423	24,296	8,405	4,662	-	-	
(366) Underground Conduit									UD-LINES
- Demand	SICD	-	-	-	13	3	-	-	29%
- Customer	Cust07	15,491	14	99	5	11	-	-	71%
- Commodity		-	-	-	-	-	-	-	0%
Total		15,491	14	99	17	14	-	-	
(367) Underground Conductors and Devices									UD-LINES
- Demand	SICD	-	-	-	2,563	706	-	-	29%
- Customer	Cust07	3,147,035	2,827	20,066	942	2,199	-	-	71%
- Commodity		-	-	-	-	-	-	-	0%
Total		3,147,035	2,827	20,066	3,505	2,904	-	-	
(368) Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(369) Services									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370) Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		499,395,867									
- Demand		217,109,492	182,078,784	32,787,260	2,223,922	-	-	-	-	-	-
- Customer		282,286,375	226,980,690	42,753,750	189,980	1,979,537	-	399,729	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		499,395,867	409,059,475	75,541,009	2,413,902	1,979,537	-	399,729	-	-	-
General Plant											
(389) Land and Land Rights		548,118									
- Demand	PT&D-SEC-D	238,291	199,843	35,986	2,441	-	-	-	-	-	-
- Customer	PT&D-SEC-C	309,827	249,125	46,925	209	2,173	-	439	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		548,118	448,968	82,911	2,649	2,173	-	439	-	-	-
(390) Structures and Improvements		8,311,880									
- Demand	PT&D-SEC-D	3,613,542	3,030,495	545,707	37,015	-	-	-	-	-	-
- Customer	PT&D-SEC-C	4,698,338	3,777,837	711,588	3,162	32,947	-	6,653	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		8,311,880	6,808,332	1,257,295	40,177	32,947	-	6,653	-	-	-
(391) Office Equipment		804,031									
- Demand	PT&D-SEC-D	349,548	293,148	52,788	3,581	-	-	-	-	-	-
- Customer	PT&D-SEC-C	454,483	365,441	68,834	306	3,187	-	644	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		804,031	658,589	121,622	3,886	3,187	-	644	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(371.01) EV Direct Plant and ADIT									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(371) Install on Customer Premises									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(373) Street Lighting									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution Plant Adjustment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant									
- Demand		-	-	-	15,311	4,215	-	-	
- Customer		9,900,787	8,893	63,129	2,964	6,917	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		9,900,787	8,893	63,129	18,276	11,132	-	-	
General Plant									
(389) Land and Land Rights									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	17	5	-	-	43%
- Customer	PT&D-SEC-C	10,867	10	69	3	8	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		10,867	10	69	20	12	-	-	
(390) Structures and Improvements									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	255	70	-	-	43%
- Customer	PT&D-SEC-C	164,787	148	1,051	49	115	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		164,787	148	1,051	304	185	-	-	
(391) Office Equipment									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	25	7	-	-	43%
- Customer	PT&D-SEC-C	15,940	14	102	5	11	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		15,940	14	102	29	18	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(392) Transportation Equipment		247,948									
- Demand	PT&D-SEC-D	107,794	90,401	16,279	1,104	-	-	-	-	-	-
- Customer	PT&D-SEC-C	140,154	112,695	21,227	94	983	-	198	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		247,948	203,096	37,506	1,198	983	-	198	-	-	-
(393) Stores Equipment		24,798									
- Demand	PT&D-SEC-D	10,781	9,041	1,628	110	-	-	-	-	-	-
- Customer	PT&D-SEC-C	14,017	11,271	2,123	9	98	-	20	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		24,798	20,313	3,751	120	98	-	20	-	-	-
(394) Tools, Shop, and Garage Equip		1,328,525									
- Demand	PT&D-SEC-D	577,569	484,378	87,223	5,916	-	-	-	-	-	-
- Customer	PT&D-SEC-C	750,956	603,829	113,736	505	5,266	-	1,063	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		1,328,525	1,088,206	200,959	6,422	5,266	-	1,063	-	-	-
(395) Lab Equipment		-									
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		335,719									
- Demand	PT&D-SEC-D	145,952	122,402	22,041	1,495	-	-	-	-	-	-
- Customer	PT&D-SEC-C	189,767	152,588	28,741	128	1,331	-	269	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		335,719	274,990	50,782	1,623	1,331	-	269	-	-	-
(397) Communication Equipment		6,182,104									
- Demand	PT&D-SEC-D	2,687,634	2,253,983	405,879	27,530	-	-	-	-	-	-
- Customer	PT&D-SEC-C	3,494,470	2,809,832	529,256	2,352	24,505	-	4,948	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		6,182,104	5,063,815	935,135	29,882	24,505	-	4,948	-	-	-
(398) Misc. Equipment		6,027									
- Demand	PT&D-SEC-D	2,620	2,197	396	27	-	-	-	-	-	-
- Customer	PT&D-SEC-C	3,407	2,739	516	2	24	-	5	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		6,027	4,936	912	29	24	-	5	-	-	-
General Plant Adjustment		-									
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(392) Transportation Equipment									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	8	2	-	-	43%
- Customer	PT&D-SEC-C	4,916	4	31	1	3	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		4,916	4	31	9	6	-	-	
(393) Stores Equipment									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	1	0	-	-	43%
- Customer	PT&D-SEC-C	492	0	3	0	0	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		492	0	3	1	1	-	-	
(394) Tools, Shop, and Garage Equip									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	41	11	-	-	43%
- Customer	PT&D-SEC-C	26,339	24	168	8	18	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		26,339	24	168	49	30	-	-	
(395) Lab Equipment									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	43%
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(396) Power Operated Equipment									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	10	3	-	-	43%
- Customer	PT&D-SEC-C	6,656	6	42	2	5	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		6,656	6	42	12	7	-	-	
(397) Communication Equipment									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	190	52	-	-	43%
- Customer	PT&D-SEC-C	122,563	110	781	37	86	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		122,563	110	781	226	138	-	-	
(398) Misc. Equipment									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	0	0	-	-	43%
- Customer	PT&D-SEC-C	119	0	1	0	0	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		119	0	1	0	0	-	-	
General Plant Adjustment									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	43%
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total General Plant		17,789,148									
- Demand		7,733,730	6,485,890	1,167,926	79,219	-	-	-	-	-	-
- Customer		10,055,418	8,085,356	1,522,946	6,767	70,514	-	14,239	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		17,789,148	14,571,245	2,690,872	85,986	70,514	-	14,239	-	-	-
Total Utility Plant		538,290,669									
- Demand		224,843,537	188,564,938	33,955,233	2,303,144	-	-	-	-	-	-
- Customer		292,342,202	235,066,375	44,276,757	196,748	2,050,054	-	413,968	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		517,185,739	423,631,313	78,231,990	2,499,892	2,050,054	-	413,968	-	-	-
Additions to Utility Plant											
Plant Held for Future Use		121,202									
- Demand	PT&D-SEC-D	52,692	44,190	7,957	540	-	-	-	-	-	-
- Customer	PT&D-SEC-C	68,510	55,087	10,376	46	480	-	97	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		121,202	99,277	18,334	586	480	-	97	-	-	-
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		12,363,963									
- Demand	DISTPT-SEC-D	5,375,162	4,507,877	811,742	55,060	-	-	-	-	-	-
- Customer	DISTPT-SEC-C	6,988,801	5,619,551	1,058,490	4,703	49,009	-	9,896	-	-	-
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		12,363,963	10,127,429	1,870,232	59,763	49,009	-	9,896	-	-	-
CWIP General		8,619,766									
- Demand	PT&D-SEC-D	3,747,394	3,142,750	565,921	38,386	-	-	-	-	-	-
- Customer	PT&D-SEC-C	4,872,372	3,917,774	737,946	3,279	34,168	-	6,899	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		8,619,766	7,060,525	1,303,867	41,665	34,168	-	6,899	-	-	-
Total Additional to Utility Plant		21,104,930									
- Demand		9,175,247	7,694,817	1,385,620	93,985	-	-	-	-	-	-
- Customer		11,929,683	9,592,413	1,806,813	8,029	83,657	-	16,893	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		21,104,930	17,287,231	3,192,433	102,014	83,657	-	16,893	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total General Plant									
- Demand		-	-	-	545	150	-	-	
- Customer		352,679	317	2,249	106	246	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		352,679	317	2,249	651	397	-	-	
Total Utility Plant									
- Demand		-	-	-	15,857	4,365	-	-	
- Customer		10,253,480	9,210	65,378	3,070	7,163	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		10,253,480	9,210	65,378	18,927	11,528	-	-	
Additions to Utility Plant									
Plant Held for Future Use									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	4	1	-	-	43%
- Customer	PT&D-SEC-C	2,403	2	15	1	2	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		2,403	2	15	4	3	-	-	
CWIP Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Distribution									DISTPT_SEC
- Demand	DISTPT-SEC-D	-	-	-	379	104	-	-	43%
- Customer	DISTPT-SEC-C	245,122	220	1,563	73	171	-	-	57%
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	0%
Total		245,122	220	1,563	452	276	-	-	
CWIP General									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	264	73	-	-	43%
- Customer	PT&D-SEC-C	170,891	153	1,090	51	119	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		170,891	153	1,090	315	192	-	-	
Total Additional to Utility Plant									
- Demand		-	-	-	647	178	-	-	
- Customer		418,416	376	2,668	125	292	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		418,416	376	2,668	772	470	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Utility Plant		538,290,669									
- Demand		234,018,784	196,259,755	35,340,853	2,397,129	-	-	-	-	-	-
- Customer		304,271,885	244,658,788	46,083,570	204,776	2,133,711	-	430,861	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**538,290,669**	**440,918,543**	**81,424,423**	**2,601,905**	**2,133,711**	**-**	**430,861**	**-**	**-**	**-**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		908,758									
- Demand	TPIS-SEC-D	395,077	331,331	59,663	4,047	-	-	-	-	-	-
- Customer	TPIS-SEC-C	513,681	413,040	77,800	346	3,602	-	727	-	-	-
- Commodity	TPIS-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		908,758	744,372	137,463	4,393	3,602	-	727	-	-	-
Cash Working Capital		3,921,047									
- Demand	O&MxPP-SEC-D	1,857,095	1,557,452	280,453	19,023	-	-	-	-	-	-
- Customer	O&MxPP-SEC-C	2,063,952	1,659,582	312,596	1,389	14,473	-	2,923	-	-	-
- Commodity	O&MxPP-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		3,921,047	3,217,034	593,050	20,412	14,473	-	2,923	-	-	-
Materials and Supplies		6,212,945									
- Demand	TPIS-SEC-D	2,701,042	2,265,228	407,904	27,668	-	-	-	-	-	-
- Customer	TPIS-SEC-C	3,511,902	2,823,849	531,896	2,364	24,627	-	4,973	-	-	-
- Commodity	TPIS-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		6,212,945	5,089,077	939,800	30,031	24,627	-	4,973	-	-	-
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Utility Plant									
- Demand		-	-	-	16,504	4,543	-	-	
- Customer		10,671,897	9,586	68,045	3,195	7,455	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**10,671,897**	**9,586**	**68,045**	**19,699**	**11,999**	**-**	**-**	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Prepayments									TPIS_SEC
- Demand	TPIS-SEC-D	-	-	-	28	8	-	-	43%
- Customer	TPIS-SEC-C	18,017	16	115	5	13	-	-	57%
- Commodity	TPIS-SEC-E	-	-	-	-	-	-	-	0%
Total		18,017	16	115	33	20	-	-	
Cash Working Capital									O&MxPP_SEC
- Demand	O&MxPP-SEC-D	-	-	-	131	36	-	-	47%
- Customer	O&MxPP-SEC-C	72,390	65	462	22	51	-	-	53%
- Commodity	O&MxPP-SEC-E	-	-	-	-	-	-	-	0%
Total		72,390	65	462	153	87	-	-	
Materials and Supplies									TPIS_SEC
- Demand	TPIS-SEC-D	-	-	-	190	52	-	-	43%
- Customer	TPIS-SEC-C	123,175	111	785	37	86	-	-	57%
- Commodity	TPIS-SEC-E	-	-	-	-	-	-	-	0%
Total		123,175	111	785	227	138	-	-	
Fuel Stock									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
ADIT - Distribution		(92,394,426)									
- Demand	DISTPT-SEC-D	(40,167,947)	(33,686,832)	(6,066,049)	(411,453)	-	-	-	-	-	-
- Customer	DISTPT-SEC-C	(52,226,479)	(41,994,241)	(7,909,974)	(35,149)	(366,239)	-	(73,955)	-	-	-
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		(92,394,426)	(75,681,074)	(13,976,023)	(446,602)	(366,239)	-	(73,955)	-	-	-
ADIT - General		(3,403,871)									
- Demand	PT&D-SEC-D	(1,479,814)	(1,241,045)	(223,477)	(15,158)	-	-	-	-	-	-
- Customer	PT&D-SEC-C	(1,924,058)	(1,547,095)	(291,409)	(1,295)	(13,492)	-	(2,725)	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		(3,403,871)	(2,788,140)	(514,886)	(16,453)	(13,492)	-	(2,725)	-	-	-
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		(6,902,958)									
- Demand	CA-SEC-D	(3,355,538)	(2,814,120)	(506,744)	(34,372)	-	-	-	-	-	-
- Customer	CA-SEC-C	(3,547,420)	(2,852,408)	(537,275)	(2,387)	(24,876)	-	(5,023)	-	-	-
- Commodity	CA-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		(6,902,958)	(5,666,528)	(1,044,019)	(36,759)	(24,876)	-	(5,023)	-	-	-
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		(91,658,506)									
- Demand		(40,050,084)	(33,587,986)	(6,048,250)	(410,246)	-	-	-	-	-	-
- Customer		(51,608,421)	(41,497,274)	(7,816,366)	(34,733)	(361,905)	-	(73,080)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(91,658,506)	(75,085,261)	(13,864,616)	(444,979)	(361,905)	-	(73,080)	-	-	-
Total Rate Base		**446,632,163**									
- Demand		**193,968,700**	**162,671,769**	**29,292,603**	**1,986,883**	**-**	**-**	**-**	**-**	**-**	**-**
- Customer		**252,663,463**	**203,161,514**	**38,267,204**	**170,044**	**1,771,806**	**-**	**357,782**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**446,632,163**	**365,833,283**	**67,559,807**	**2,156,927**	**1,771,806**	**-**	**357,782**	**-**	**-**	**-**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Distribution									DISTPT_SEC
- Demand	DISTPT-SEC-D	-	-	-	(2,833)	(780)	-	-	43%
- Customer	DISTPT-SEC-C	(1,831,768)	(1,645)	(11,680)	(548)	(1,280)	-	-	57%
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	0%
Total		(1,831,768)	(1,645)	(11,680)	(3,381)	(2,060)	-	-	
ADIT - General									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	(104)	(29)	-	-	43%
- Customer	PT&D-SEC-C	(67,484)	(61)	(430)	(20)	(47)	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		(67,484)	(61)	(430)	(125)	(76)	-	-	
ADIT - Solar Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Advances									CA_SEC
- Demand	CA-SEC-D	-	-	-	(237)	(65)	-	-	49%
- Customer	CA-SEC-C	(124,421)	(112)	(793)	(37)	(87)	-	-	51%
- Commodity	CA-SEC-E	-	-	-	-	-	-	-	0%
Total		(124,421)	(112)	(793)	(274)	(152)	-	-	
Investment Tax Credits									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Other Rate Base Items									
- Demand		-	-	-	(2,824)	(778)	-	-	
- Customer		(1,810,091)	(1,626)	(11,541)	(542)	(1,265)	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(1,810,091)	(1,626)	(11,541)	(3,366)	(2,042)	-	-	
Total Rate Base									
- Demand		**-**	**-**	**-**	**13,679**	**3,766**	**-**	**-**	
- Customer		**8,861,806**	**7,960**	**56,504**	**2,653**	**6,191**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**8,861,806**	**7,960**	**56,504**	**16,332**	**9,957**	**-**	**-**	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
OPERATIONS & MAINTENANCE EXPENSES											
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES									
Production Expense									
Labor-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Fuel / Energy-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 502 Steam Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 505 Electric Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Demand-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Generation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Direct O&M Assignment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		353,696									
- Demand	LBDO-SEC-D	161,944	135,815	24,456	1,659	-	-	-	-	-	-
- Customer	LBDO-SEC-C	191,751	154,183	29,042	129	1,345	-	272	-	-	-
- Commodity	LBDO-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		353,696	289,998	53,498	1,788	1,345	-	272	-	-	-
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Expenses									
Operations Expenses									
Total Transmission O&M Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission O&M									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Expenses									
Operations Expenses									
(580) Operation Supervision & Engineering									LBDO_SEC
- Demand	LBDO-SEC-D	-	-	-	11	3	-	-	46%
- Customer	LBDO-SEC-C	6,725	6	43	2	5	-	-	54%
- Commodity	LBDO-SEC-E	-	-	-	-	-	-	-	0%
Total		6,725	6	43	13	8	-	-	
(581) Load Dispatching									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(582) Station Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(583) Overhead Line Expenses		2,185,816									
- Demand	SICD	1,063,796	892,152	160,651	10,897	-	-	-	-	-	-
- Customer	Cust07	1,122,020	902,193	169,936	755	7,868	-	1,589	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,185,816	1,794,345	330,587	11,652	7,868	-	1,589	-	-	-
(584) Underground Line Expenses		82,978									
- Demand	SICD	23,919	20,060	3,612	245	-	-	-	-	-	-
- Customer	Cust07	59,059	47,488	8,945	40	414	-	84	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		82,978	67,548	12,557	285	414	-	84	-	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		1,462,696									
- Demand	PT&D-SEC-D	635,899	533,296	96,032	6,514	-	-	-	-	-	-
- Customer	PT&D-SEC-C	826,797	664,811	125,223	556	5,798	-	1,171	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		1,462,696	1,198,107	221,254	7,070	5,798	-	1,171	-	-	-
(589) Rents		-									
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Operations Expenses		4,085,185									
- Demand		1,885,558	1,581,323	284,752	19,314	-	-	-	-	-	-
- Customer		2,199,627	1,768,675	333,145	1,480	15,425	-	3,115	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		4,085,185	3,349,998	617,897	20,795	15,425	-	3,115	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses									P-LINES
- Demand	SICD	-	-	-	75	21	-	-	49%
- Customer	Cust07	39,353	35	251	12	27	-	-	51%
- Commodity		-	-	-	-	-	-	-	0%
Total		39,353	35	251	87	48	-	-	
(584) Underground Line Expenses									UD-LINES
- Demand	SICD	-	-	-	2	0	-	-	29%
- Customer	Cust07	2,071	2	13	1	1	-	-	71%
- Commodity		-	-	-	-	-	-	-	0%
Total		2,071	2	13	2	2	-	-	
(585) Street Lighting Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(586) Meter Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(587) Customer Installations Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	45	12	-	-	43%
- Customer	PT&D-SEC-C	28,999	26	185	9	20	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		28,999	26	185	54	33	-	-	
(589) Rents									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	43%
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Dist. Operations Expenses									
- Demand		-	-	-	133	37	-	-	
- Customer		77,149	69	492	23	54	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		77,149	69	492	156	91	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Maintenance Expense											
(590) Maintenance Supervision and Engineering		19,541									
- Demand	LBDM-SEC-D	9,409	7,891	1,421	96	-	-	-	-	-	-
- Customer	LBDM-SEC-C	10,132	8,147	1,535	7	71	-	14	-	-	-
- Commodity	LBDM-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		19,541	16,038	2,955	103	71	-	14	-	-	-
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		14,336,694									
- Demand	SICD	6,977,404	5,851,597	1,053,708	71,472	-	-	-	-	-	-
- Customer	Cust07	7,359,290	5,917,454	1,114,603	4,953	51,607	-	10,421	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		14,336,694	11,769,051	2,168,311	76,425	51,607	-	10,421	-	-	-
(594) Maintenance of Underground Lines		206,577									
- Demand	SICD	59,548	49,940	8,993	610	-	-	-	-	-	-
- Customer	Cust07	147,029	118,223	22,268	99	1,031	-	208	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		206,577	168,163	31,261	709	1,031	-	208	-	-	-
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense									
(590) Maintenance Supervision and Engineering									LBDM_SEC
- Demand	LBDM-SEC-D	-	-	-	1	0	-	-	48%
- Customer	LBDM-SEC-C	355	0	2	0	0	-	-	52%
- Commodity	LBDM-SEC-E	-	-	-	-	-	-	-	0%
Total		355	0	2	1	0	-	-	
(591) Maintenance of Structures									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines									P-LINES
- Demand	SICD	-	-	-	492	135	-	-	49%
- Customer	Cust07	258,116	232	1,646	77	180	-	-	51%
- Commodity		-	-	-	-	-	-	-	0%
Total		258,116	232	1,646	569	316	-	-	
(594) Maintenance of Underground Lines									UD-LINES
- Demand	SICD	-	-	-	4	1	-	-	29%
- Customer	Cust07	5,157	5	33	2	4	-	-	71%
- Commodity		-	-	-	-	-	-	-	0%
Total		5,157	5	33	6	5	-	-	
(595) Maintenance of Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(597) Maintenance of Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(598) Miscellaneous Distribution Expenses		251,871									
- Demand	PT&D-SEC-D	109,499	91,832	16,536	1,122	-	-	-	-	-	-
- Customer	PT&D-SEC-C	142,371	114,478	21,563	96	998	-	202	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		251,871	206,310	38,099	1,217	998	-	202	-	-	-
Total Dist. Maintenance Expenses		14,814,682									
- Demand		7,155,860	6,001,259	1,080,658	73,300	-	-	-	-	-	-
- Customer		7,658,822	6,158,302	1,159,969	5,154	53,708	-	10,845	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		14,814,682	12,159,561	2,240,626	78,454	53,708	-	10,845	-	-	-
Total Distribution Expenses		18,899,868									
- Demand		9,041,418	7,582,582	1,365,409	92,614	-	-	-	-	-	-
- Customer		9,858,449	7,926,977	1,493,114	6,635	69,133	-	13,960	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		18,899,868	15,509,559	2,858,523	99,249	69,133	-	13,960	-	-	-
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	8	2	-	-	43%
- Customer	PT&D-SEC-C	4,993	4	32	1	3	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		4,993	4	32	9	6	-	-	
Total Dist. Maintenance Expenses									
- Demand		-	-	-	505	139	-	-	
- Customer		268,622	241	1,713	80	188	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		268,622	241	1,713	585	327	-	-	
Total Distribution Expenses									
- Demand		-	-	-	638	176	-	-	
- Customer		345,771	311	2,205	104	242	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		345,771	311	2,205	741	417	-	-	
Customer Account Expense									
(901) Supervision/Customer Accts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(902) Meter Reading Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(903) Records and Collection									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(904) Uncollectible Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Customer Service Expenses									
(907) Supervision									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(908) Customer Assistance Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - EV Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(909) Informational and Instructional Advertising									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - BS Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(910) Miscellaneous Customer Service									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(911) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-		-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		1,280,459									
- Demand	LABORxAG-SEC-D	606,201	508,390	91,547	6,210	-	-	-	-	-	-
- Customer	LABORxAG-SEC-C	674,258	542,157	102,120	454	4,728	-	955	-	-	-
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		1,280,459	1,050,547	193,667	6,663	4,728	-	955	-	-	-
(921) Office Supplies and Expenses		267,678									
- Demand	LABORxAG-SEC-D	126,725	106,278	19,138	1,298	-	-	-	-	-	-
- Customer	LABORxAG-SEC-C	140,952	113,337	21,348	95	988	-	200	-	-	-
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		267,678	219,615	40,486	1,393	988	-	200	-	-	-
(922) Administrative Expenses Transferred		(179,682)									
- Demand	LABORxAG-SEC-D	(85,066)	(71,341)	(12,846)	(871)	-	-	-	-	-	-
- Customer	LABORxAG-SEC-C	(94,616)	(76,079)	(14,330)	(64)	(663)	-	(134)	-	-	-
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		(179,682)	(147,419)	(27,177)	(935)	(663)	-	(134)	-	-	-
(923) Outside Services Employed		688,594									
- Demand	LABORxAG-SEC-D	325,997	273,398	49,231	3,339	-	-	-	-	-	-
- Customer	LABORxAG-SEC-C	362,597	291,556	54,917	244	2,543	-	513	-	-	-
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		688,594	564,954	104,148	3,583	2,543	-	513	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(913) Advertising Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(916) Misc Sales Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Customer Service Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Administrative & General Expense									
(920) Administrative and General Salaries									LABORxAG_SEC
- Demand	LABORxAG-SEC-D	-	-	-	43	12	-	-	47%
- Customer	LABORxAG-SEC-C	23,649	21	151	7	17	-	-	53%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	0%
Total		23,649	21	151	50	28	-	-	
(921) Office Supplies and Expenses									LABORxAG_SEC
- Demand	LABORxAG-SEC-D	-	-	-	9	2	-	-	47%
- Customer	LABORxAG-SEC-C	4,944	4	32	1	3	-	-	53%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	0%
Total		4,944	4	32	10	6	-	-	
(922) Administrative Expenses Transferred									LABORxAG_SEC
- Demand	LABORxAG-SEC-D	-	-	-	(6)	(2)	-	-	47%
- Customer	LABORxAG-SEC-C	(3,319)	(3)	(21)	(1)	(2)	-	-	53%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	0%
Total		(3,319)	(3)	(21)	(7)	(4)	-	-	
(923) Outside Services Employed									LABORxAG_SEC
- Demand	LABORxAG-SEC-D	-	-	-	23	6	-	-	47%
- Customer	LABORxAG-SEC-C	12,718	11	81	4	9	-	-	53%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	0%
Total		12,718	11	81	27	15	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(924) Property Insurance		955,134									
- Demand	TUP-SEC-D	415,239	348,240	62,708	4,253	-	-	-	-	-	-
- Customer	TUP-SEC-C	539,895	434,118	81,770	363	3,786	-	765	-	-	-
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		955,134	782,358	144,478	4,617	3,786	-	765	-	-	-
(925) Injuries and Damages		255,043									
- Demand	LABORxAG-SEC-D	120,744	101,262	18,234	1,237	-	-	-	-	-	-
- Customer	LABORxAG-SEC-C	134,300	107,988	20,340	90	942	-	190	-	-	-
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		255,043	209,249	38,575	1,327	942	-	190	-	-	-
(926) Employee Benefits		1,051,400									
- Demand	LABORxAG-SEC-D	497,759	417,445	75,170	5,099	-	-	-	-	-	-
- Customer	LABORxAG-SEC-C	553,641	445,172	83,852	373	3,882	-	784	-	-	-
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		1,051,400	862,617	159,022	5,471	3,882	-	784	-	-	-
(928) Regulatory Commission Fees		77,216									
- Demand	TUP-SEC-D	33,569	28,153	5,070	344	-	-	-	-	-	-
- Customer	TUP-SEC-C	43,647	35,096	6,611	29	306	-	62	-	-	-
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		77,216	63,249	11,680	373	306	-	62	-	-	-
(929) Duplicate Charges		-									
- Demand	LABORxAG-SEC-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-SEC-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(930) Miscellaneous General Expenses		(95,419)									
- Demand	LABORxAG-SEC-D	(45,174)	(37,885)	(6,822)	(463)	-	-	-	-	-	-
- Customer	LABORxAG-SEC-C	(50,245)	(40,401)	(7,610)	(34)	(352)	-	(71)	-	-	-
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		(95,419)	(78,286)	(14,432)	(497)	(352)	-	(71)	-	-	-
(931) Rents		95,707									
- Demand	PT&D-SEC-D	41,608	34,895	6,284	426	-	-	-	-	-	-
- Customer	PT&D-SEC-C	54,099	43,500	8,194	36	379	-	77	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		95,707	78,395	14,477	463	379	-	77	-	-	-
(935) Maintenance of General Plant		1,170,831									
- Demand	PT&D-SEC-D	509,012	426,883	76,870	5,214	-	-	-	-	-	-
- Customer	PT&D-SEC-C	661,819	532,155	100,236	445	4,641	-	937	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		1,170,831	959,038	177,105	5,659	4,641	-	937	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance									TUP_SEC
- Demand	TUP-SEC-D	-	-	-	29	8	-	-	43%
- Customer	TUP-SEC-C	18,936	17	121	6	13	-	-	57%
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	0%
Total		18,936	17	121	35	21	-	-	
(925) Injuries and Damages									LABORxAG_SEC
- Demand	LABORxAG-SEC-D	-	-	-	9	2	-	-	47%
- Customer	LABORxAG-SEC-C	4,710	4	30	1	3	-	-	53%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	0%
Total		4,710	4	30	10	6	-	-	
(926) Employee Benefits									LABORxAG_SEC
- Demand	LABORxAG-SEC-D	-	-	-	35	10	-	-	47%
- Customer	LABORxAG-SEC-C	19,418	17	124	6	14	-	-	53%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	0%
Total		19,418	17	124	41	23	-	-	
(928) Regulatory Commission Fees									TUP_SEC
- Demand	TUP-SEC-D	-	-	-	2	1	-	-	43%
- Customer	TUP-SEC-C	1,531	1	10	0	1	-	-	57%
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	0%
Total		1,531	1	10	3	2	-	-	
(929) Duplicate Charges									LABORxAG_SEC
- Demand	LABORxAG-SEC-D	-	-	-	-	-	-	-	47%
- Customer	LABORxAG-SEC-C	-	-	-	-	-	-	-	53%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses									LABORxAG_SEC
- Demand	LABORxAG-SEC-D	-	-	-	(3)	(1)	-	-	47%
- Customer	LABORxAG-SEC-C	(1,762)	(2)	(11)	(1)	(1)	-	-	53%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	0%
Total		(1,762)	(2)	(11)	(4)	(2)	-	-	
(931) Rents									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	3	1	-	-	43%
- Customer	PT&D-SEC-C	1,897	2	12	1	1	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		1,897	2	12	4	2	-	-	
(935) Maintenance of General Plant									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	36	10	-	-	43%
- Customer	PT&D-SEC-C	23,212	21	148	7	16	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		23,212	21	148	43	26	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total A&G Expense		5,566,961									
- Demand		2,546,615	2,135,717	384,583	26,086	-	-	-	-	-	-
- Customer		3,020,346	2,428,598	457,447	2,033	21,180	-	4,277	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		5,566,961	4,564,316	842,030	28,118	21,180	-	4,277	-	-	-
Total O&M Expenses		24,466,829									
- Demand		11,588,033	9,718,299	1,749,992	118,700	-	-	-	-	-	-
- Customer		12,878,796	10,355,576	1,950,561	8,667	90,313	-	18,237	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**24,466,829**	**20,073,875**	**3,700,553**	**127,367**	**90,313**	**-**	**18,237**	**-**	**-**	**-**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense									
- Demand		-	-	-	180	49	-	-	
- Customer		105,934	95	675	32	74	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		105,934	95	675	211	123	-	-	
Total O&M Expenses									
- Demand		-	-	-	817	225	-	-	
- Customer		451,705	406	2,880	135	316	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**451,705**	**406**	**2,880**	**952**	**541**	**-**	**-**	
DEPRECIATION EXPENSE									
Depreciation Expense									
Intangible									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	43%
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Hydraulic Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		20,696,206									
- Demand	DISTPT-SEC-D	8,997,557	7,545,797	1,358,786	92,165	-	-	-	-	-	-
- Customer	DISTPT-SEC-C	11,698,649	9,406,644	1,771,822	7,873	82,037	-	16,566	-	-	-
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		20,696,206	16,952,442	3,130,607	100,038	82,037	-	16,566	-	-	-
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		2,286,918									
- Demand	PT&D-SEC-D	994,225	833,806	150,145	10,184	-	-	-	-	-	-
- Customer	PT&D-SEC-C	1,292,694	1,039,428	195,785	870	9,065	-	1,831	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		2,286,918	1,873,234	345,930	11,054	9,065	-	1,831	-	-	-
Regulatory Debits		(175,146)									
- Demand	PT&D-SEC-D	(76,144)	(63,858)	(11,499)	(780)	-	-	-	-	-	-
- Customer	PT&D-SEC-C	(99,002)	(79,606)	(14,994)	(67)	(694)	-	(140)	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		(175,146)	(143,464)	(26,493)	(847)	(694)	-	(140)	-	-	-
Total Depreciation Expense		22,807,979									
- Demand		9,915,638	8,315,746	1,497,432	101,569	-	-	-	-	-	-
- Customer		12,892,341	10,366,467	1,952,612	8,677	90,408	-	18,256	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**22,807,979**	**18,682,212**	**3,450,044**	**110,246**	**90,408**	**-**	**18,256**	**-**	**-**	**-**
TAXES											
Taxes Other than Income											
Property Taxes		3,781,258									
- Demand	TUP-SEC-D	1,643,880	1,378,639	248,254	16,839	-	-	-	-	-	-
- Customer	TUP-SEC-C	2,137,378	1,718,621	323,717	1,438	14,988	-	3,027	-	-	-
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		3,781,258	3,097,261	571,971	18,277	14,988	-	3,027	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution									DISTPT_SEC
- Demand	DISTPT-SEC-D	-	-	-	635	175	-	-	43%
- Customer	DISTPT-SEC-C	410,313	369	2,616	123	287	-	-	57%
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	0%
Total		410,313	369	2,616	757	461	-	-	
EV Direct Depreciation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
General Plant Dep									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	70	19	-	-	43%
- Customer	PT&D-SEC-C	45,339	41	289	14	32	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		45,339	41	289	84	51	-	-	
Regulatory Debits									PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	(5)	(1)	-	-	43%
- Customer	PT&D-SEC-C	(3,472)	(3)	(22)	(1)	(2)	-	-	57%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	0%
Total		(3,472)	(3)	(22)	(6)	(4)	-	-	
Total Depreciation Expense									
- Demand		-	-	-	699	193	-	-	
- Customer		452,180	406	2,883	135	316	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Depreciation Expense		**452,180**	**406**	**2,883**	**835**	**508**	**-**	**-**	
TAXES									
Taxes Other than Income									
Property Taxes									TUP_SEC
- Demand	TUP-SEC-D	-	-	-	116	32	-	-	43%
- Customer	TUP-SEC-C	74,965	67	478	22	52	-	-	57%
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	0%
Total		74,965	67	478	138	84	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Payroll Taxes		438,757									
- Demand	LABORxAG-SEC-D	207,718	174,203	31,369	2,128	-	-	-	-	-	-
- Customer	LABORxAG-SEC-C	231,039	185,773	34,992	155	1,620	-	327	-	-	-
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		438,757	359,976	66,361	2,283	1,620	-	327	-	-	-
Other Taxes		223,422									
- Demand	TUP-SEC-D	97,132	81,459	14,669	995	-	-	-	-	-	-
- Customer	TUP-SEC-C	126,291	101,548	19,127	85	886	-	179	-	-	-
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		223,422	183,007	33,796	1,080	886	-	179	-	-	-
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		4,443,437									
- Demand		1,948,730	1,634,302	294,292	19,961	-	-	-	-	-	-
- Customer		2,494,707	2,005,943	377,836	1,679	17,494	-	3,533	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**4,443,437**	**3,640,244**	**672,128**	**21,640**	**17,494**	**-**	**3,533**	**-**	**-**	**-**
Total Expenses		**51,698,169**									
- Demand		**23,452,401**	**19,668,346**	**3,541,715**	**240,230**	**-**	**-**	**-**	**-**	**-**	**-**
- Customer		**28,265,843**	**22,727,985**	**4,281,010**	**19,023**	**198,215**	**-**	**40,026**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**51,718,244**	**42,396,331**	**7,822,725**	**259,253**	**198,215**	**-**	**40,026**	**-**	**-**	**-**
SUMMARY OF OPERATING EXPENSES											
CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes									LABORxAG_SEC
- Demand	LABORxAG-SEC-D	-	-	-	15	4	-	-	47%
- Customer	LABORxAG-SEC-C	8,103	7	52	2	6	-	-	53%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	0%
Total		8,103	7	52	17	10	-	-	
Other Taxes									TUP_SEC
- Demand	TUP-SEC-D	-	-	-	7	2	-	-	43%
- Customer	TUP-SEC-C	4,429	4	28	1	3	-	-	57%
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	0%
Total		4,429	4	28	8	5	-	-	
Direct Assignment - EV Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Taxes Other than Income									
- Demand		-	-	-	137	38	-	-	
- Customer		87,498	79	558	26	61	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Taxes Other than Income		**87,498**	**79**	**558**	**164**	**99**	**-**	**-**	
Total Expenses									
- Demand		**-**	**-**	**-**	**1,654**	**455**	**-**	**-**	
- Customer		**991,384**	**890**	**6,321**	**297**	**693**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**991,384**	**890**	**6,321**	**1,951**	**1,148**	**-**	**-**	
SUMMARY OF OPERATING EXPENSES									
CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Re-Allocation of CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Losses/(Gains) From Disposition Of Allowances		(20,075)									
- Demand		(8,718)	(7,312)	(1,317)	(89)	-	-	-	-	-	-
- Customer		(11,357)	(9,132)	(1,720)	(8)	(80)	-	(16)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(20,075)	(16,443)	(3,037)	(97)	(80)	-	(16)	-	-	-
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		20,227									
- Demand		8,794	7,375	1,328	90	-	-	-	-	-	-
- Customer		11,434	9,194	1,732	8	80	-	16	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		20,227	16,568	3,060	98	80	-	16	-	-	-
Additional Revenue Requirements		1,557,479									
- Demand		676,400	567,263	102,148	6,929	-	-	-	-	-	-
- Customer		881,079	708,457	133,444	593	6,179	-	1,248	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,557,479	1,275,720	235,592	7,522	6,179	-	1,248	-	-	-
Total Expenses Excl. Income Taxes											
- Demand		**24,128,877**	**20,235,672**	**3,643,875**	**247,160**	-	-	-	-	-	-
- Customer		**29,146,998**	**23,436,504**	**4,414,466**	**19,616**	**204,394**	-	**41,273**	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**53,275,875**	**43,672,177**	**8,058,340**	**266,776**	**204,394**	-	**41,273**	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Secondary Distribution	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Re-Allocation of CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	
Losses/(Gains) From Disposition Of Allowances									
- Demand		-	-	-	(1)	(0)	-	-	
- Customer		(398)	(0)	(3)	(0)	(0)	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(398)	(0)	(3)	(1)	(0)	-	-	
Additional Uncollectibles									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Additional PSC Fees									
- Demand		-	-	-	1	0	-	-	
- Customer		401	0	3	0	0	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		401	0	3	1	0	-	-	
Additional Revenue Requirements									
- Demand		-	-	-	48	13	-	-	
- Customer		30,903	28	197	9	22	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		30,903	28	197	57	35	-	-	
Total Expenses Excl. Income Taxes									
- Demand		**-**	**-**	**-**	**1,702**	**468**	**-**	**-**	
- Customer		**1,022,289**	**918**	**6,518**	**306**	**714**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**1,022,289**	**918**	**6,518**	**2,008**	**1,183**	**-**	**-**	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		359									
- Demand	PT&D-XFMR-D	182	126	23	2	16	-	16	-	-	-
- Customer	PT&D-XFMR-C	177	142	27	0	1	-	0	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		359	269	50	2	17	-	16	-	-	-
Total Intangible Plant		359									
- Demand		182	126	23	2	16	-	16	-	-	-
- Customer		177	142	27	0	1	-	0	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		359	269	50	2	17	-	16	-	-	-
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT									
Intangible Plant									
Total Intangible Plant									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	0	0	-	-	51%
- Customer	PT&D-XFMR-C	6	0	0	0	0	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		6	0	0	0	0	-	-	
Total Intangible Plant									
- Demand		-	-	-	0	0	-	-	
- Customer		6	0	0	0	0	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		6	0	0	0	0	-	-	
Production Plant									
Steam Production									
Total Electric Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Hydro Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Wind Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Plant									
Total Electric Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Plant									
(360) Land and Land Rights									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(361) Structures and Improvements									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(362) Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(363) PC HW/SW and Comm Equipment		7,649,926									
- Demand	DISTPT-XFMR-D	3,881,026	2,685,864	483,648	32,805	340,550	-	337,870	-	-	-
- Customer	DISTPT-XFMR-C	3,768,900	3,030,495	570,820	2,536	26,429	-	5,337	-	-	-
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		7,649,926	5,716,360	1,054,468	35,342	366,980	-	343,207	-	-	-
(364) Poles, Towers & Fixtures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(365) Overhead Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(366) Underground Conduit		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(368) Line Transformers		240,468,707									
- Demand	SICDT	121,996,645	84,427,780	15,203,065	1,031,206	10,704,895	-	10,620,645	-	-	-
- Customer	Cust09	118,472,062	95,260,957	17,943,214	79,732	830,787	-	167,761	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		240,468,707	179,688,738	33,146,279	1,110,939	11,535,682	-	10,788,406	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment									DISTPT_XFMR
- Demand	DISTPT-XFMR-D	-	-	-	226	62	-	-	51%
- Customer	DISTPT-XFMR-C	132,189	119	843	40	92	-	-	49%
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	0%
Total		132,189	119	843	265	155	-	-	
(364) Poles, Towers & Fixtures									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(365) Overhead Conductors and Devices									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(366) Underground Conduit									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(367) Underground Conductors and Devices									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(368) Line Transformers									L-Transformers
- Demand	SICDT	-	-	-	7,100	1,954	-	-	51%
- Customer	Cust09	4,155,236	3,732	26,494	1,244	2,903	-	-	49%
- Commodity		-	-	-	-	-	-	-	0%
Total		4,155,236	3,732	26,494	8,344	4,857	-	-	
(369) Services									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(370) Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		248,118,633									
- Demand		125,877,671	87,113,645	15,686,713	1,064,012	11,045,445	-	10,958,515	-	-	-
- Customer		122,240,962	98,291,453	18,514,034	82,269	857,216	-	173,098	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		248,118,633	185,405,098	34,200,747	1,146,280	11,902,661	-	11,131,613	-	-	-
General Plant											
(389) Land and Land Rights		272,326									
- Demand	PT&D-XFMR-D	138,159	95,613	17,217	1,168	12,123	-	12,028	-	-	-
- Customer	PT&D-XFMR-C	134,167	107,881	20,320	90	941	-	190	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		272,326	203,494	37,537	1,258	13,064	-	12,218	-	-	-
(390) Structures and Improvements		4,129,654									
- Demand	PT&D-XFMR-D	2,095,092	1,449,908	261,088	17,709	183,839	-	182,392	-	-	-
- Customer	PT&D-XFMR-C	2,034,563	1,635,950	308,145	1,369	14,267	-	2,881	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		4,129,654	3,085,858	569,233	19,079	198,106	-	185,273	-	-	-
(391) Office Equipment		399,473									
- Demand	PT&D-XFMR-D	202,664	140,254	25,256	1,713	17,783	-	17,643	-	-	-
- Customer	PT&D-XFMR-C	196,809	158,250	29,808	132	1,380	-	279	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		399,473	298,504	55,063	1,846	19,163	-	17,922	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(371.01) EV Direct Plant and ADIT									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(371) Install on Customer Premises									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(373) Street Lighting									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution Plant Adjustment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Distribution Plant									
- Demand		-	-	-	7,325	2,017	-	-	
- Customer		4,287,425	3,851	27,337	1,284	2,995	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		4,287,425	3,851	27,337	8,609	5,012	-	-	
General Plant									
(389) Land and Land Rights									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	8	2	-	-	51%
- Customer	PT&D-XFMR-C	4,706	4	30	1	3	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		4,706	4	30	9	6	-	-	
(390) Structures and Improvements									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	122	34	-	-	51%
- Customer	PT&D-XFMR-C	71,359	64	455	21	50	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		71,359	64	455	143	83	-	-	
(391) Office Equipment									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	12	3	-	-	51%
- Customer	PT&D-XFMR-C	6,903	6	44	2	5	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		6,903	6	44	14	8	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(392) Transportation Equipment		123,190									
- Demand	PT&D-XFMR-D	62,498	43,251	7,788	528	5,484	-	5,441	-	-	-
- Customer	PT&D-XFMR-C	60,692	48,801	9,192	41	426	-	86	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		123,190	92,053	16,980	569	5,910	-	5,527	-	-	-
(393) Stores Equipment		12,321									
- Demand	PT&D-XFMR-D	6,251	4,326	779	53	548	-	544	-	-	-
- Customer	PT&D-XFMR-C	6,070	4,881	919	4	43	-	9	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		12,321	9,207	1,698	57	591	-	553	-	-	-
(394) Tools, Shop, and Garage Equip		660,061									
- Demand	PT&D-XFMR-D	334,868	231,745	41,731	2,831	29,384	-	29,153	-	-	-
- Customer	PT&D-XFMR-C	325,193	261,481	49,252	219	2,280	-	460	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		660,061	493,226	90,983	3,049	31,664	-	29,613	-	-	-
(395) Lab Equipment		-									
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		166,798									
- Demand	PT&D-XFMR-D	84,621	58,562	10,545	715	7,425	-	7,367	-	-	-
- Customer	PT&D-XFMR-C	82,176	66,076	12,446	55	576	-	116	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		166,798	124,638	22,991	771	8,002	-	7,483	-	-	-
(397) Communication Equipment		3,071,502									
- Demand	PT&D-XFMR-D	1,558,261	1,078,394	194,188	13,172	136,733	-	135,657	-	-	-
- Customer	PT&D-XFMR-C	1,513,241	1,216,766	229,188	1,018	10,612	-	2,143	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		3,071,502	2,295,160	423,377	14,190	147,345	-	137,800	-	-	-
(398) Misc. Equipment		2,994									
- Demand	PT&D-XFMR-D	1,519	1,051	189	13	133	-	132	-	-	-
- Customer	PT&D-XFMR-C	1,475	1,186	223	1	10	-	2	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		2,994	2,237	413	14	144	-	134	-	-	-
General Plant Adjustment		-									
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(392) Transportation Equipment									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	4	1	-	-	51%
- Customer	PT&D-XFMR-C	2,129	2	14	1	1	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		2,129	2	14	4	2	-	-	
(393) Stores Equipment									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	0	0	-	-	51%
- Customer	PT&D-XFMR-C	213	0	1	0	0	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		213	0	1	0	0	-	-	
(394) Tools, Shop, and Garage Equip									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	19	5	-	-	51%
- Customer	PT&D-XFMR-C	11,406	10	73	3	8	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		11,406	10	73	23	13	-	-	
(395) Lab Equipment									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	51%
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(396) Power Operated Equipment									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	5	1	-	-	51%
- Customer	PT&D-XFMR-C	2,882	3	18	1	2	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		2,882	3	18	6	3	-	-	
(397) Communication Equipment									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	91	25	-	-	51%
- Customer	PT&D-XFMR-C	53,075	48	338	16	37	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		53,075	48	338	107	62	-	-	
(398) Misc. Equipment									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	0	0	-	-	51%
- Customer	PT&D-XFMR-C	52	0	0	0	0	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		52	0	0	0	0	-	-	
General Plant Adjustment									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	51%
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total General Plant		8,838,317									
- Demand		4,483,931	3,103,104	558,782	37,902	393,454	-	390,357	-	-	-
- Customer		4,354,386	3,501,273	659,495	2,931	30,535	-	6,166	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		8,838,317	6,604,377	1,218,276	40,832	423,989	-	396,523	-	-	-
Total Utility Plant		267,443,033									
- Demand		130,361,785	90,216,875	16,245,518	1,101,915	11,438,915	-	11,348,888	-	-	-
- Customer		126,595,526	101,792,868	19,173,555	85,199	887,753	-	179,264	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		256,957,310	192,009,744	35,419,073	1,187,114	12,326,667	-	11,528,152	-	-	-
Additions to Utility Plant											
Plant Held for Future Use		60,218									
- Demand	PT&D-XFMR-D	30,550	21,142	3,807	258	2,681	-	2,660	-	-	-
- Customer	PT&D-XFMR-C	29,667	23,855	4,493	20	208	-	42	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		60,218	44,997	8,300	278	2,889	-	2,702	-	-	-
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		6,142,881									
- Demand	DISTPT-XFMR-D	3,116,459	2,156,746	388,369	26,343	273,461	-	271,309	-	-	-
- Customer	DISTPT-XFMR-C	3,026,422	2,433,484	458,367	2,037	21,223	-	4,286	-	-	-
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		6,142,881	4,590,230	846,737	28,379	294,684	-	275,595	-	-	-
CWIP General		4,282,624									
- Demand	PT&D-XFMR-D	2,172,697	1,503,615	270,759	18,365	190,649	-	189,148	-	-	-
- Customer	PT&D-XFMR-C	2,109,926	1,696,548	319,559	1,420	14,796	-	2,988	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		4,282,624	3,200,164	590,318	19,785	205,445	-	192,136	-	-	-
Total Additional to Utility Plant		10,485,722									
- Demand		5,319,707	3,681,503	662,935	44,966	466,791	-	463,117	-	-	-
- Customer		5,166,016	4,153,887	782,420	3,477	36,227	-	7,315	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		10,485,722	7,835,390	1,445,355	48,443	503,017	-	470,432	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total General Plant									
- Demand		-	-	-	261	72	-	-	
- Customer		152,724	137	974	46	107	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		152,724	137	974	307	179	-	-	
Total Utility Plant									
- Demand		-	-	-	7,586	2,088	-	-	
- Customer		4,440,155	3,988	28,311	1,329	3,102	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		4,440,155	3,988	28,311	8,916	5,190	-	-	
Additions to Utility Plant									
Plant Held for Future Use									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	2	0	-	-	51%
- Customer	PT&D-XFMR-C	1,041	1	7	0	1	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		1,041	1	7	2	1	-	-	
CWIP Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Distribution									DISTPT_XFMR
- Demand	DISTPT-XFMR-D	-	-	-	181	50	-	-	51%
- Customer	DISTPT-XFMR-C	106,147	95	677	32	74	-	-	49%
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	0%
Total		106,147	95	677	213	124	-	-	
CWIP General									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	126	35	-	-	51%
- Customer	PT&D-XFMR-C	74,003	66	472	22	52	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		74,003	66	472	149	87	-	-	
Total Additional to Utility Plant									
- Demand		-	-	-	310	85	-	-	
- Customer		181,191	163	1,155	54	127	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		181,191	163	1,155	364	212	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Utility Plant		267,443,033									
- Demand		135,681,491	93,898,378	16,908,453	1,146,881	11,905,705	-	11,812,005	-	-	-
- Customer		131,761,541	105,946,756	19,955,975	88,676	923,980	-	186,580	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**267,443,033**	**199,845,134**	**36,864,428**	**1,235,557**	**12,829,685**	**-**	**11,998,584**	**-**	**-**	**-**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		451,505									
- Demand	TPIS-XFMR-D	229,061	158,522	28,545	1,936	20,100	-	19,941	-	-	-
- Customer	TPIS-XFMR-C	222,444	178,862	33,690	150	1,560	-	315	-	-	-
- Commodity	TPIS-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		451,505	337,384	62,236	2,086	21,659	-	20,256	-	-	-
Cash Working Capital		388,353									
- Demand	O&MxPP-XFMR-D	197,022	136,349	24,553	1,665	17,288	-	17,152	-	-	-
- Customer	O&MxPP-XFMR-C	191,330	153,845	28,978	129	1,342	-	271	-	-	-
- Commodity	O&MxPP-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		388,353	290,194	53,531	1,794	18,630	-	17,423	-	-	-
Materials and Supplies		3,086,824									
- Demand	TPIS-XFMR-D	1,566,034	1,083,774	195,157	13,237	137,416	-	136,334	-	-	-
- Customer	TPIS-XFMR-C	1,520,790	1,222,836	230,332	1,023	10,665	-	2,153	-	-	-
- Commodity	TPIS-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		3,086,824	2,306,610	425,489	14,261	148,080	-	138,488	-	-	-
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Utility Plant									
- Demand		-	-	-	7,896	2,174	-	-	
- Customer		4,621,346	4,151	29,466	1,384	3,228	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**4,621,346**	**4,151**	**29,466**	**9,280**	**5,402**	**-**	**-**	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Prepayments									TPIS_XFMR
- Demand	TPIS-XFMR-D	-	-	-	13	4	-	-	51%
- Customer	TPIS-XFMR-C	7,802	7	50	2	5	-	-	49%
- Commodity	TPIS-XFMR-E	-	-	-	-	-	-	-	0%
Total		7,802	7	50	16	9	-	-	
Cash Working Capital									O&MxPP_XFMR
- Demand	O&MxPP-XFMR-D	-	-	-	11	3	-	-	51%
- Customer	O&MxPP-XFMR-C	6,711	6	43	2	5	-	-	49%
- Commodity	O&MxPP-XFMR-E	-	-	-	-	-	-	-	0%
Total		6,711	6	43	13	8	-	-	
Materials and Supplies									TPIS_XFMR
- Demand	TPIS-XFMR-D	-	-	-	91	25	-	-	51%
- Customer	TPIS-XFMR-C	53,340	48	340	16	37	-	-	49%
- Commodity	TPIS-XFMR-E	-	-	-	-	-	-	-	0%
Total		53,340	48	340	107	62	-	-	
Fuel Stock									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
ADIT - Distribution		(45,905,023)									
- Demand	DISTPT-XFMR-D	(23,288,930)	(16,117,104)	(2,902,236)	(196,855)	(2,043,544)	-	(2,027,461)	-	-	-
- Customer	DISTPT-XFMR-C	(22,616,093)	(18,185,137)	(3,425,326)	(15,221)	(158,596)	-	(32,025)	-	-	-
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		(45,905,023)	(34,302,241)	(6,327,562)	(212,076)	(2,202,140)	-	(2,059,486)	-	-	-
ADIT - General		(1,691,171)									
- Demand	PT&D-XFMR-D	(857,979)	(593,765)	(106,920)	(7,252)	(75,286)	-	(74,693)	-	-	-
- Customer	PT&D-XFMR-C	(833,192)	(669,952)	(126,191)	(561)	(5,843)	-	(1,180)	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		(1,691,171)	(1,263,717)	(233,112)	(7,813)	(81,128)	-	(75,873)	-	-	-
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		-									
- Demand	CA-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	CA-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	CA-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		(43,669,512)									
- Demand		(22,154,791)	(15,332,224)	(2,760,902)	(187,269)	(1,944,026)	-	(1,928,727)	-	-	-
- Customer		(21,514,721)	(17,299,546)	(3,258,517)	(14,479)	(150,872)	-	(30,466)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(43,669,512)	(32,631,770)	(6,019,419)	(201,748)	(2,094,899)	-	(1,959,192)	-	-	-
Total Rate Base		**223,773,520**									
- Demand		**113,526,700**	**78,566,155**	**14,147,551**	**959,612**	**9,961,679**	**-**	**9,883,278**	**-**	**-**	**-**
- Customer		**110,246,820**	**88,647,209**	**16,697,458**	**74,197**	**773,107**	**-**	**156,114**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**223,773,520**	**167,213,364**	**30,845,009**	**1,033,809**	**10,734,786**	**-**	**10,039,392**	**-**	**-**	**-**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Distribution									DISTPT_XFMR
- Demand	DISTPT-XFMR-D	-	-	-	(1,355)	(373)	-	-	51%
- Customer	DISTPT-XFMR-C	(793,227)	(712)	(5,058)	(237)	(554)	-	-	49%
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	0%
Total		(793,227)	(712)	(5,058)	(1,593)	(927)	-	-	
ADIT - General									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	(50)	(14)	-	-	51%
- Customer	PT&D-XFMR-C	(29,223)	(26)	(186)	(9)	(20)	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		(29,223)	(26)	(186)	(59)	(34)	-	-	
ADIT - Solar Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Advances									CA_XFMR
- Demand	CA-XFMR-D	-	-	-	-	-	-	-	0%
- Customer	CA-XFMR-C	-	-	-	-	-	-	-	0%
- Commodity	CA-XFMR-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Investment Tax Credits									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Other Rate Base Items									
- Demand		-	-	-	(1,289)	(355)	-	-	
- Customer		(754,598)	(678)	(4,811)	(226)	(527)	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(754,598)	(678)	(4,811)	(1,515)	(882)	-	-	
Total Rate Base									
- Demand		**-**	**-**	**-**	**6,607**	**1,819**	**-**	**-**	
- Customer		**3,866,748**	**3,473**	**24,655**	**1,158**	**2,701**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**3,866,748**	**3,473**	**24,655**	**7,764**	**4,520**	**-**	**-**	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
OPERATIONS & MAINTENANCE EXPENSES											
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES									
Production Expense									
Labor-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Fuel / Energy-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 502 Steam Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 505 Electric Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Demand-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Generation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Direct O&M Assignment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		79,320									
- Demand	LBDO-XFMR-D	40,242	27,849	5,015	340	3,531	-	3,503	-	-	-
- Customer	LBDO-XFMR-C	39,079	31,423	5,919	26	274	-	55	-	-	-
- Commodity	LBDO-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		79,320	59,272	10,934	366	3,805	-	3,559	-	-	-
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Expenses									
Operations Expenses									
Total Transmission O&M Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission O&M									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Expenses									
Operations Expenses									
(580) Operation Supervision & Engineering									LBDO_XFMR
- Demand	LBDO-XFMR-D	-	-	-	2	1	-	-	51%
- Customer	LBDO-XFMR-C	1,371	1	9	0	1	-	-	49%
- Commodity	LBDO-XFMR-E	-	-	-	-	-	-	-	0%
Total		1,371	1	9	3	2	-	-	
(581) Load Dispatching									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(582) Station Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(583) Overhead Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(584) Underground Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		726,722									
- Demand	PT&D-XFMR-D	368,687	255,150	45,945	3,116	32,351	-	32,097	-	-	-
- Customer	PT&D-XFMR-C	358,035	287,889	54,226	241	2,511	-	507	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		726,722	543,039	100,172	3,357	34,862	-	32,604	-	-	-
(589) Rents		-									
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Operations Expenses		806,043									
- Demand		408,928	282,999	50,960	3,457	35,882	-	35,600	-	-	-
- Customer		397,114	319,311	60,145	267	2,785	-	562	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		806,043	602,310	111,105	3,724	38,667	-	36,162	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(584) Underground Line Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(585) Street Lighting Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(586) Meter Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(587) Customer Installations Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	21	6	-	-	51%
- Customer	PT&D-XFMR-C	12,558	11	80	4	9	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		12,558	11	80	25	15	-	-	
(589) Rents									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	51%
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Dist. Operations Expenses									
- Demand		-	-	-	24	7	-	-	
- Customer		13,928	13	89	4	10	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		13,928	13	89	28	16	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Maintenance Expense											
(590) Maintenance Supervision and Engineering		-									
- Demand	LBDM-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDM-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDM-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(594) Maintenance of Underground Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(595) Maintenance of Line Transformers		99,409									
- Demand	SICDT	50,433	34,902	6,285	426	4,425	-	4,391	-	-	-
- Customer	Cust09	48,976	39,381	7,418	33	343	-	69	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		99,409	74,283	13,703	459	4,769	-	4,460	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense									
(590) Maintenance Supervision and Engineering									LBDM_XFMR
- Demand	LBDM-XFMR-D	-	-	-	-	-	-	-	0%
- Customer	LBDM-XFMR-C	-	-	-	-	-	-	-	0%
- Commodity	LBDM-XFMR-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(591) Maintenance of Structures									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(594) Maintenance of Underground Lines									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(595) Maintenance of Line Transformers									L-Transformers
- Demand	SICDT	-	-	-	3	1	-	-	51%
- Customer	Cust09	1,718	2	11	1	1	-	-	49%
- Commodity		-	-	-	-	-	-	-	0%
Total		1,718	2	11	3	2	-	-	
(596) Maintenance of St Lights and Sig Systems									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(597) Maintenance of Meters									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(598) Miscellaneous Distribution Expenses		125,139									
- Demand	PT&D-XFMR-D	63,487	43,936	7,912	537	5,571	-	5,527	-	-	-
- Customer	PT&D-XFMR-C	61,652	49,573	9,338	41	432	-	87	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		125,139	93,509	17,249	578	6,003	-	5,614	-	-	-
Total Dist. Maintenance Expenses		224,548									
- Demand		113,920	78,838	14,197	963	9,996	-	9,917	-	-	-
- Customer		110,628	88,954	16,755	74	776	-	157	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		224,548	167,792	30,952	1,037	10,772	-	10,074	-	-	-
Total Distribution Expenses		1,030,591									
- Demand		522,848	361,837	65,157	4,420	45,879	-	45,518	-	-	-
- Customer		507,743	408,265	76,900	342	3,561	-	719	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,030,591	770,102	142,057	4,761	49,439	-	46,236	-	-	-
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	4	1	-	-	51%
- Customer	PT&D-XFMR-C	2,162	2	14	1	2	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		2,162	2	14	4	3	-	-	
Total Dist. Maintenance Expenses									
- Demand		-	-	-	7	2	-	-	
- Customer		3,880	3	25	1	3	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		3,880	3	25	8	5	-	-	
Total Distribution Expenses									
- Demand		-	-	-	30	8	-	-	
- Customer		17,808	16	114	5	12	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		17,808	16	114	36	21	-	-	
Customer Account Expense									
(901) Supervision/Customer Accts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(902) Meter Reading Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(903) Records and Collection									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(904) Uncollectible Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Customer Service Expenses									
(907) Supervision									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(908) Customer Assistance Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - EV Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(909) Informational and Instructional Advertising									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Service - BS Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(910) Miscellaneous Customer Service									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(911) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-		-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		98,150									
- Demand	LABORxAG-XFMR-D	49,794	34,460	6,205	421	4,369	-	4,335	-	-	-
- Customer	LABORxAG-XFMR-C	48,356	38,882	7,324	33	339	-	68	-	-	-
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		98,150	73,342	13,529	453	4,708	-	4,403	-	-	-
(921) Office Supplies and Expenses		20,518									
- Demand	LABORxAG-XFMR-D	10,409	7,204	1,297	88	913	-	906	-	-	-
- Customer	LABORxAG-XFMR-C	10,109	8,128	1,531	7	71	-	14	-	-	-
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		20,518	15,332	2,828	95	984	-	921	-	-	-
(922) Administrative Expenses Transferred		(13,773)									
- Demand	LABORxAG-XFMR-D	(6,987)	(4,836)	(871)	(59)	(613)	-	(608)	-	-	-
- Customer	LABORxAG-XFMR-C	(6,786)	(5,456)	(1,028)	(5)	(48)	-	(10)	-	-	-
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		(13,773)	(10,292)	(1,898)	(64)	(661)	-	(618)	-	-	-
(923) Outside Services Employed		52,782									
- Demand	LABORxAG-XFMR-D	26,778	18,532	3,337	226	2,350	-	2,331	-	-	-
- Customer	LABORxAG-XFMR-C	26,004	20,910	3,938	18	182	-	37	-	-	-
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		52,782	39,441	7,276	244	2,532	-	2,368	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(913) Advertising Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(916) Misc Sales Expense									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Customer Service Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Administrative & General Expense									
(920) Administrative and General Salaries									LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	-	-	-	3	1	-	-	51%
- Customer	LABORxAG-XFMR-C	1,696	2	11	1	1	-	-	49%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	0%
Total		1,696	2	11	3	2	-	-	
(921) Office Supplies and Expenses									LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	-	-	-	1	0	-	-	51%
- Customer	LABORxAG-XFMR-C	355	0	2	0	0	-	-	49%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	0%
Total		355	0	2	1	0	-	-	
(922) Administrative Expenses Transferred									LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	-	-	-	(0)	(0)	-	-	51%
- Customer	LABORxAG-XFMR-C	(238)	(0)	(2)	(0)	(0)	-	-	49%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	0%
Total		(238)	(0)	(2)	(0)	(0)	-	-	
(923) Outside Services Employed									LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	-	-	-	2	0	-	-	51%
- Customer	LABORxAG-XFMR-C	912	1	6	0	1	-	-	49%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	0%
Total		912	1	6	2	1	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(924) Property Insurance		474,546									
- Demand	TUP-XFMR-D	240,751	166,612	30,002	2,035	21,125	-	20,959	-	-	-
- Customer	TUP-XFMR-C	233,795	187,990	35,410	157	1,639	-	331	-	-	-
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		474,546	354,602	65,412	2,192	22,765	-	21,290	-	-	-
(925) Injuries and Damages		19,550									
- Demand	LABORxAG-XFMR-D	9,918	6,864	1,236	84	870	-	863	-	-	-
- Customer	LABORxAG-XFMR-C	9,632	7,745	1,459	6	68	-	14	-	-	-
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		19,550	14,608	2,695	90	938	-	877	-	-	-
(926) Employee Benefits		80,592									
- Demand	LABORxAG-XFMR-D	40,887	28,296	5,095	346	3,588	-	3,559	-	-	-
- Customer	LABORxAG-XFMR-C	39,705	31,926	6,014	27	278	-	56	-	-	-
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		80,592	60,222	11,109	372	3,866	-	3,616	-	-	-
(928) Regulatory Commission Fees		38,364									
- Demand	TUP-XFMR-D	19,463	13,469	2,425	165	1,708	-	1,694	-	-	-
- Customer	TUP-XFMR-C	18,901	15,198	2,863	13	133	-	27	-	-	-
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		38,364	28,667	5,288	177	1,840	-	1,721	-	-	-
(929) Duplicate Charges		-									
- Demand	LABORxAG-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(930) Miscellaneous General Expenses		(7,314)									
- Demand	LABORxAG-XFMR-D	(3,711)	(2,568)	(462)	(31)	(326)	-	(323)	-	-	-
- Customer	LABORxAG-XFMR-C	(3,603)	(2,897)	(546)	(2)	(25)	-	(5)	-	-	-
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		(7,314)	(5,465)	(1,008)	(34)	(351)	-	(328)	-	-	-
(931) Rents		47,551									
- Demand	PT&D-XFMR-D	24,124	16,695	3,006	204	2,117	-	2,100	-	-	-
- Customer	PT&D-XFMR-C	23,427	18,837	3,548	16	164	-	33	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		47,551	35,532	6,554	220	2,281	-	2,133	-	-	-
(935) Maintenance of General Plant		581,713									
- Demand	PT&D-XFMR-D	295,119	204,237	36,777	2,495	25,896	-	25,692	-	-	-
- Customer	PT&D-XFMR-C	286,593	230,444	43,406	193	2,010	-	406	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		581,713	434,681	80,183	2,687	27,906	-	26,098	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance									TUP_XFMR
- Demand	TUP-XFMR-D	-	-	-	14	4	-	-	51%
- Customer	TUP-XFMR-C	8,200	7	52	2	6	-	-	49%
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	0%
Total		8,200	7	52	16	10	-	-	
(925) Injuries and Damages									LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	-	-	-	1	0	-	-	51%
- Customer	LABORxAG-XFMR-C	338	0	2	0	0	-	-	49%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	0%
Total		338	0	2	1	0	-	-	
(926) Employee Benefits									LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	-	-	-	2	1	-	-	51%
- Customer	LABORxAG-XFMR-C	1,393	1	9	0	1	-	-	49%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	0%
Total		1,393	1	9	3	2	-	-	
(928) Regulatory Commission Fees									TUP_XFMR
- Demand	TUP-XFMR-D	-	-	-	1	0	-	-	51%
- Customer	TUP-XFMR-C	663	1	4	0	0	-	-	49%
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	0%
Total		663	1	4	1	1	-	-	
(929) Duplicate Charges									LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	-	-	-	-	-	-	-	51%
- Customer	LABORxAG-XFMR-C	-	-	-	-	-	-	-	49%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses									LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	-	-	-	(0)	(0)	-	-	51%
- Customer	LABORxAG-XFMR-C	(126)	(0)	(1)	(0)	(0)	-	-	49%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	0%
Total		(126)	(0)	(1)	(0)	(0)	-	-	
(931) Rents									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	1	0	-	-	51%
- Customer	PT&D-XFMR-C	822	1	5	0	1	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		822	1	5	2	1	-	-	
(935) Maintenance of General Plant									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	17	5	-	-	51%
- Customer	PT&D-XFMR-C	10,052	9	64	3	7	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		10,052	9	64	20	12	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total A&G Expense		1,392,679									
- Demand		706,546	488,965	88,049	5,972	61,998	-	61,510	-	-	-
- Customer		686,133	551,706	103,918	462	4,812	-	972	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,392,679	1,040,671	191,967	6,434	66,809	-	62,481	-	-	-
Total O&M Expenses		2,423,270									
- Demand		1,229,394	850,802	153,205	10,392	107,876	-	107,027	-	-	-
- Customer		1,193,876	959,971	180,819	803	8,372	-	1,691	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**2,423,270**	**1,810,773**	**334,024**	**11,195**	**116,248**	**-**	**108,718**	**-**	**-**	**-**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense									
- Demand		-	-	-	41	11	-	-	
- Customer		24,065	22	153	7	17	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		24,065	22	153	48	28	-	-	
Total O&M Expenses									
- Demand		-	-	-	72	20	-	-	
- Customer		41,873	38	267	13	29	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**41,873**	**38**	**267**	**84**	**49**	**-**	**-**	
DEPRECIATION EXPENSE									
Depreciation Expense									
Intangible									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	51%
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Hydraulic Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		10,282,653									
- Demand	DISTPT-XFMR-D	5,216,684	3,610,206	650,096	44,095	457,751	-	454,148	-	-	-
- Customer	DISTPT-XFMR-C	5,065,969	4,073,442	767,268	3,409	35,525	-	7,174	-	-	-
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		10,282,653	7,683,648	1,417,364	47,505	493,276	-	461,322	-	-	-
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		1,136,227									
- Demand	PT&D-XFMR-D	576,440	398,926	71,835	4,873	50,581	-	50,183	-	-	-
- Customer	PT&D-XFMR-C	559,787	450,113	84,783	377	3,926	-	793	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		1,136,227	849,038	156,618	5,249	54,507	-	50,976	-	-	-
Regulatory Debits		(87,019)									
- Demand	PT&D-XFMR-D	(44,147)	(30,552)	(5,502)	(373)	(3,874)	-	(3,843)	-	-	-
- Customer	PT&D-XFMR-C	(42,872)	(34,472)	(6,493)	(29)	(301)	-	(61)	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		(87,019)	(65,024)	(11,995)	(402)	(4,174)	-	(3,904)	-	-	-
Total Depreciation Expense		11,331,861									
- Demand		5,748,977	3,978,579	716,430	48,595	504,458	-	500,488	-	-	-
- Customer		5,582,884	4,489,083	845,557	3,757	39,150	-	7,906	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**11,331,861**	**8,467,662**	**1,561,987**	**52,352**	**543,608**	**-**	**508,393**	**-**	**-**	**-**
TAXES											
Taxes Other than Income											
Property Taxes		1,878,671									
- Demand	TUP-XFMR-D	953,103	659,595	118,775	8,056	83,632	-	82,974	-	-	-
- Customer	TUP-XFMR-C	925,567	744,230	140,182	623	6,491	-	1,311	-	-	-
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		1,878,671	1,403,825	258,957	8,679	90,123	-	84,285	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution									DISTPT_XFMR
- Demand	DISTPT-XFMR-D	-	-	-	304	84	-	-	51%
- Customer	DISTPT-XFMR-C	177,682	160	1,133	53	124	-	-	49%
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	0%
Total		177,682	160	1,133	357	208	-	-	
EV Direct Depreciation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
General Plant Dep									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	34	9	-	-	51%
- Customer	PT&D-XFMR-C	19,634	18	125	6	14	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		19,634	18	125	39	23	-	-	
Regulatory Debits									PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	(3)	(1)	-	-	51%
- Customer	PT&D-XFMR-C	(1,504)	(1)	(10)	(0)	(1)	-	-	49%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	0%
Total		(1,504)	(1)	(10)	(3)	(2)	-	-	
Total Depreciation Expense									
- Demand		-	-	-	335	92	-	-	
- Customer		195,812	176	1,249	59	137	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Depreciation Expense		**195,812**	**176**	**1,249**	**393**	**229**	**-**	**-**	
TAXES									
Taxes Other than Income									
Property Taxes									TUP_XFMR
- Demand	TUP-XFMR-D	-	-	-	55	15	-	-	51%
- Customer	TUP-XFMR-C	32,463	29	207	10	23	-	-	49%
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	0%
Total		32,463	29	207	65	38	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Payroll Taxes		33,632									
- Demand	LABORxAG-XFMR-D	17,062	11,808	2,126	144	1,497	-	1,485	-	-	-
- Customer	LABORxAG-XFMR-C	16,569	13,323	2,510	11	116	-	23	-	-	-
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		33,632	25,131	4,636	155	1,613	-	1,509	-	-	-
Other Taxes		111,005									
- Demand	TUP-XFMR-D	56,316	38,973	7,018	476	4,942	-	4,903	-	-	-
- Customer	TUP-XFMR-C	54,689	43,974	8,283	37	384	-	77	-	-	-
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		111,005	82,947	15,301	513	5,325	-	4,980	-	-	-
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		2,023,307									
- Demand		1,026,481	710,377	127,919	8,677	90,071	-	89,362	-	-	-
- Customer		996,826	801,527	150,974	671	6,990	-	1,412	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**2,023,307**	**1,511,904**	**278,893**	**9,347**	**97,061**	**-**	**90,774**	**-**	**-**	**-**
Total Expenses		**15,768,380**									
- Demand		**8,004,852**	**5,539,758**	**997,554**	**67,663**	**702,405**	**-**	**696,877**	**-**	**-**	**-**
- Customer		**7,773,585**	**6,250,581**	**1,177,350**	**5,232**	**54,512**	**-**	**11,008**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**15,778,438**	**11,790,339**	**2,174,905**	**72,895**	**756,918**	**-**	**707,885**	**-**	**-**	**-**
SUMMARY OF OPERATING EXPENSES											
CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes									LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	-	-	-	1	0	-	-	51%
- Customer	LABORxAG-XFMR-C	581	1	4	0	0	-	-	49%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	0%
Total		581	1	4	1	1	-	-	
Other Taxes									TUP_XFMR
- Demand	TUP-XFMR-D	-	-	-	3	1	-	-	51%
- Customer	TUP-XFMR-C	1,918	2	12	1	1	-	-	49%
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	0%
Total		1,918	2	12	4	2	-	-	
Direct Assignment - EV Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Taxes Other than Income									
- Demand		-	-	-	60	16	-	-	
- Customer		34,962	31	223	10	24	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Taxes Other than Income		**34,962**	**31**	**223**	**70**	**41**	**-**	**-**	
Total Expenses									
- Demand		**-**	**-**	**-**	**466**	**128**	**-**	**-**	
- Customer		**272,647**	**245**	**1,738**	**82**	**190**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**272,647**	**245**	**1,738**	**547**	**319**	**-**	**-**	
SUMMARY OF OPERATING EXPENSES									
CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Re-Allocation of CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Losses/(Gains) From Disposition Of Allowances		(10,058)									
- Demand		(5,103)	(3,531)	(636)	(43)	(448)	-	(444)	-	-	-
- Customer		(4,955)	(3,984)	(751)	(3)	(35)	-	(7)	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(10,058)	(7,516)	(1,386)	(46)	(482)	-	(451)	-	-	-
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		10,050									
- Demand		5,099	3,528	635	43	447	-	444	-	-	-
- Customer		4,951	3,981	750	3	35	-	7	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		10,050	7,510	1,385	46	482	-	451	-	-	-
Additional Revenue Requirements		780,335									
- Demand		395,886	273,973	49,335	3,346	34,738	-	34,465	-	-	-
- Customer		384,449	309,127	58,227	259	2,696	-	544	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		780,335	583,100	107,562	3,605	37,434	-	35,009	-	-	-
Total Expenses Excl. Income Taxes											
- Demand		**8,400,734**	**5,813,728**	**1,046,889**	**71,009**	**737,143**	**-**	**731,342**	**-**	**-**	**-**
- Customer		**8,158,030**	**6,559,705**	**1,235,576**	**5,490**	**57,208**	**-**	**11,552**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**16,558,764**	**12,373,433**	**2,282,465**	**76,500**	**794,351**	**-**	**742,894**	**-**	**-**	**-**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Transformers	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Re-Allocation of CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	
Losses/(Gains) From Disposition Of Allowances									
- Demand		-	-	-	(0)	(0)	-	-	
- Customer		(174)	(0)	(1)	(0)	(0)	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(174)	(0)	(1)	(0)	(0)	-	-	
Additional Uncollectibles									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Additional PSC Fees									
- Demand		-	-	-	0	0	-	-	
- Customer		174	0	1	0	0	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		174	0	1	0	0	-	-	
Additional Revenue Requirements									
- Demand		-	-	-	23	6	-	-	
- Customer		13,484	12	86	4	9	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		13,484	12	86	27	16	-	-	
Total Expenses Excl. Income Taxes									
- Demand		**-**	**-**	**-**	**489**	**135**	**-**	**-**	
- Customer		**286,131**	**257**	**1,824**	**86**	**200**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**286,131**	**257**	**1,824**	**575**	**334**	**-**	**-**	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		478									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	478	221	52	1	9	2	2	4	3	0
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		478	221	52	1	9	2	2	4	3	0
Total Intangible Plant		478									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		478	221	52	1	9	2	2	4	3	0
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		478	221	52	1	9	2	2	4	3	0
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT									
Intangible Plant									
Total Intangible Plant									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	184	0	0	0	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		184	0	0	0	-	-	-	
Total Intangible Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		184	0	0	0	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		184	0	0	0	-	-	-	
Production Plant									
Steam Production									
Total Electric Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Hydro Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Wind Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Electric Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Plant									
Total Electric Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Plant									
(360) Land and Land Rights									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(361) Structures and Improvements									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(362) Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(363) PC HW/SW and Comm Equipment		10,183,651									
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-CS-C	10,183,651	4,701,039	1,112,984	16,060	185,663	34,306	48,509	93,537	55,923	2,663
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	-	-
Total		10,183,651	4,701,039	1,112,984	16,060	185,663	34,306	48,509	93,537	55,923	2,663
(364) Poles, Towers & Fixtures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(365) Overhead Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(366) Underground Conduit		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		91,378,012									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Services	91,378,012	76,109,700	13,689,785	179,234	1,020,645	-	377,119	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		91,378,012	76,109,700	13,689,785	179,234	1,020,645	-	377,119	-	-	-
(370) Meters		105,320,141									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Meters	105,320,141	71,663,322	21,295,885	325,608	4,815,522	1,078,377	1,147,732	2,940,243	1,757,880	83,709
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		105,320,141	71,663,322	21,295,885	325,608	4,815,522	1,078,377	1,147,732	2,940,243	1,757,880	83,709

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment									DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	3,903,650	804	5,707	278	22,528	-	-	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	0%
Total		3,903,650	804	5,707	278	22,528	-	-	
(364) Poles, Towers & Fixtures									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(365) Overhead Conductors and Devices									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(366) Underground Conduit									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(367) Underground Conductors and Devices									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(368) Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(369) Services									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Services	-	-	-	1,528	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	1,528	-	-	-	
(370) Meters									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Meters	-	25,269	179,382	7,211	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	25,269	179,382	7,211	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(371.01) EV Direct Plant and ADIT		708,146									
- Demand	EV Direct	-	-	-	-	-	-	-	-	-	-
- Customer		708,146	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		708,146	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		46,036									
- Demand	Cust04	-	-	-	-	-	-	-	-	-	-
- Customer		46,036	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		46,036	-	-	-	-	-	-	-	-	-
(373) Street Lighting		122,661,782									
- Demand	Cust04	-	-	-	-	-	-	-	-	-	-
- Customer		122,661,782	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		122,661,782	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand	Meters	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		330,297,768									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		330,297,768	152,474,061	36,098,654	520,902	6,021,831	1,112,683	1,573,361	3,033,780	1,813,803	86,372
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		330,297,768	152,474,061	36,098,654	520,902	6,021,831	1,112,683	1,573,361	3,033,780	1,813,803	86,372
General Plant											
(389) Land and Land Rights		362,522									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	362,522	167,721	39,708	573	6,624	1,224	1,731	3,337	1,995	95
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		362,522	167,721	39,708	573	6,624	1,224	1,731	3,337	1,995	95
(390) Structures and Improvements		5,497,433									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	5,497,433	2,543,385	602,153	8,689	100,449	18,560	26,245	50,606	30,256	1,441
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		5,497,433	2,543,385	602,153	8,689	100,449	18,560	26,245	50,606	30,256	1,441
(391) Office Equipment		531,782									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	531,782	246,029	58,248	841	9,717	1,795	2,539	4,895	2,927	139
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		531,782	246,029	58,248	841	9,717	1,795	2,539	4,895	2,927	139

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(371.01) EV Direct Plant and ADIT									CUS
- Demand	EV Direct	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	708,146	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	708,146	-	-	
(371) Install on Customer Premises									CUS
- Demand	Cust04	-	-	-	-	-	-	-	0%
- Customer		46,036	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		46,036	-	-	-	-	-	-	
(373) Street Lighting									CUS
- Demand	Cust04	-	-	-	-	-	-	-	0%
- Customer		122,661,782	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		122,661,782	-	-	-	-	-	-	
Distribution Plant Adjustment									CUS
- Demand	Meters	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Distribution Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		126,611,469	26,073	185,088	9,018	730,674	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		126,611,469	26,073	185,088	9,018	730,674	-	-	
General Plant									
(389) Land and Land Rights									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	139,272	29	204	10	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		139,272	29	204	10	-	-	-	
(390) Structures and Improvements									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	2,111,977	435	3,087	150	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		2,111,977	435	3,087	150	-	-	-	
(391) Office Equipment									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	204,297	42	299	15	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		204,297	42	299	15	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(392) Transportation Equipment		163,991									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	163,991	75,870	17,963	259	2,996	554	783	1,510	903	43
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		163,991	75,870	17,963	259	2,996	554	783	1,510	903	43
(393) Stores Equipment		16,402									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	16,402	7,588	1,797	26	300	55	78	151	90	4
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		16,402	7,588	1,797	26	300	55	78	151	90	4
(394) Tools, Shop, and Garage Equip		878,679									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	878,679	406,521	96,245	1,389	16,055	2,967	4,195	8,089	4,836	230
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		878,679	406,521	96,245	1,389	16,055	2,967	4,195	8,089	4,836	230
(395) Lab Equipment		-									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		222,042									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	222,042	102,728	24,321	351	4,057	750	1,060	2,044	1,222	58
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		222,042	102,728	24,321	351	4,057	750	1,060	2,044	1,222	58
(397) Communication Equipment		4,088,811									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	4,088,811	1,891,686	447,862	6,463	74,711	13,805	19,520	37,639	22,503	1,072
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		4,088,811	1,891,686	447,862	6,463	74,711	13,805	19,520	37,639	22,503	1,072
(398) Misc. Equipment		3,986									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	3,986	1,844	437	6	73	13	19	37	22	1
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		3,986	1,844	437	6	73	13	19	37	22	1
General Plant Adjustment		-									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(392) Transportation Equipment									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	63,001	13	92	4	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		63,001	13	92	4	-	-	-	
(393) Stores Equipment									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	6,301	1	9	0	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		6,301	1	9	0	-	-	-	
(394) Tools, Shop, and Garage Equip									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	337,567	70	493	24	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		337,567	70	493	24	-	-	-	
(395) Lab Equipment									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(396) Power Operated Equipment									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	85,303	18	125	6	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		85,303	18	125	6	-	-	-	
(397) Communication Equipment									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	1,570,819	323	2,296	112	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		1,570,819	323	2,296	112	-	-	-	
(398) Misc. Equipment									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	1,531	0	2	0	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		1,531	0	2	0	-	-	-	
General Plant Adjustment									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total General Plant		11,765,648									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		11,765,648	5,443,372	1,288,733	18,596	214,981	39,723	56,169	108,307	64,753	3,083
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		11,765,648	5,443,372	1,288,733	18,596	214,981	39,723	56,169	108,307	64,753	3,083
Total Utility Plant		356,022,583									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		342,063,894	157,917,654	37,387,440	539,499	6,236,821	1,152,408	1,629,532	3,142,091	1,878,559	89,455
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		342,063,894	157,917,654	37,387,440	539,499	6,236,821	1,152,408	1,629,532	3,142,091	1,878,559	89,455
Additions to Utility Plant											
Plant Held for Future Use		80,162									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	80,162	37,087	8,780	127	1,465	271	383	738	441	21
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		80,162	37,087	8,780	127	1,465	271	383	738	441	21
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		8,177,459									
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-CS-C	8,177,459	3,774,928	893,725	12,896	149,088	27,548	38,953	75,110	44,906	2,138
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	-	-
Total		8,177,459	3,774,928	893,725	12,896	149,088	27,548	38,953	75,110	44,906	2,138
CWIP General		5,701,067									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	5,701,067	2,637,596	624,458	9,011	104,170	19,248	27,217	52,480	31,376	1,494
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		5,701,067	2,637,596	624,458	9,011	104,170	19,248	27,217	52,480	31,376	1,494
Total Additional to Utility Plant		13,958,688									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		13,958,688	6,449,611	1,526,963	22,034	254,722	47,066	66,553	128,328	76,723	3,653
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		13,958,688	6,449,611	1,526,963	22,034	254,722	47,066	66,553	128,328	76,723	3,653

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total General Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		4,520,069	931	6,608	322	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		4,520,069	931	6,608	322	-	-	-	
Total Utility Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		131,131,722	27,004	191,696	9,339	730,674	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		131,131,722	27,004	191,696	9,339	730,674	-	-	
Additions to Utility Plant									
Plant Held for Future Use									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	30,796	6	45	2	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		30,796	6	45	2	-	-	-	
CWIP Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
CWIP Distribution									DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	3,134,626	646	4,582	223	18,090	-	-	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	0%
Total		3,134,626	646	4,582	223	18,090	-	-	
CWIP General									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	2,190,208	451	3,202	156	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		2,190,208	451	3,202	156	-	-	-	
Total Additional to Utility Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		5,355,631	1,103	7,829	381	18,090	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		5,355,631	1,103	7,829	381	18,090	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Utility Plant		356,022,583									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		356,022,583	164,367,265	38,914,403	561,533	6,491,543	1,199,474	1,696,085	3,270,419	1,955,283	93,109
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**356,022,583**	**164,367,265**	**38,914,403**	**561,533**	**6,491,543**	**1,199,474**	**1,696,085**	**3,270,419**	**1,955,283**	**93,109**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		601,048									
- Demand	TPIS-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TPIS-CS-C	601,048	278,090	65,839	950	10,983	2,029	2,870	5,533	3,308	158
- Commodity	TPIS-CS-E	-	-	-	-	-	-	-	-	-	-
Total		601,048	278,090	65,839	950	10,983	2,029	2,870	5,533	3,308	158
Cash Working Capital		8,936,585									
- Demand	O&MxPP-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	O&MxPP-CS-C	8,936,585	5,903,400	1,961,856	38,179	267,335	30,794	186,408	114,894	41,133	2,157
- Commodity	O&MxPP-CS-E	-	-	-	-	-	-	-	-	-	-
Total		8,936,585	5,903,400	1,961,856	38,179	267,335	30,794	186,408	114,894	41,133	2,157
Materials and Supplies		4,109,208									
- Demand	TPIS-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TPIS-CS-C	4,109,208	1,901,228	450,121	6,495	75,087	13,874	19,619	37,829	22,617	1,077
- Commodity	TPIS-CS-E	-	-	-	-	-	-	-	-	-	-
Total		4,109,208	1,901,228	450,121	6,495	75,087	13,874	19,619	37,829	22,617	1,077
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Utility Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		136,487,352	28,107	199,525	9,721	748,763	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**136,487,352**	**28,107**	**199,525**	**9,721**	**748,763**	**-**	**-**	
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Prepayments									TPIS_CS
- Demand	TPIS-CS-D	-	-	-	-	-	-	-	0%
- Customer	TPIS-CS-C	230,920	48	338	16	(33)	-	-	100%
- Commodity	TPIS-CS-E	-	-	-	-	-	-	-	0%
Total		230,920	48	338	16	(33)	-	-	
Cash Working Capital									O&MxPP_CS
- Demand	O&MxPP-CS-D	-	-	-	-	-	-	-	0%
- Customer	O&MxPP-CS-C	377,156	699	4,959	400	7,215	-	-	100%
- Commodity	O&MxPP-CS-E	-	-	-	-	-	-	-	0%
Total		377,156	699	4,959	400	7,215	-	-	
Materials and Supplies									TPIS_CS
- Demand	TPIS-CS-D	-	-	-	-	-	-	-	0%
- Customer	TPIS-CS-C	1,578,743	325	2,308	112	(227)	-	-	100%
- Commodity	TPIS-CS-E	-	-	-	-	-	-	-	0%
Total		1,578,743	325	2,308	112	(227)	-	-	
Fuel Stock									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
ADIT - Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
ADIT - Distribution		(61,109,182)									
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-CS-C	(61,109,182)	(28,209,591)	(6,678,699)	(96,373)	(1,114,113)	(205,860)	(291,091)	(561,287)	(335,576)	(15,980)
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	-	-
Total		(61,109,182)	(28,209,591)	(6,678,699)	(96,373)	(1,114,113)	(205,860)	(291,091)	(561,287)	(335,576)	(15,980)
ADIT - General		(2,251,302)									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	(2,251,302)	(1,041,564)	(246,593)	(3,558)	(41,136)	(7,601)	(10,748)	(20,724)	(12,390)	(590)
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		(2,251,302)	(1,041,564)	(246,593)	(3,558)	(41,136)	(7,601)	(10,748)	(20,724)	(12,390)	(590)
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		-									
- Demand	CA-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	CA-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	CA-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		(49,713,642)									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		(49,713,642)	(21,168,437)	(4,447,476)	(54,307)	(801,844)	(166,764)	(92,943)	(423,755)	(280,909)	(13,178)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(49,713,642)	(21,168,437)	(4,447,476)	(54,307)	(801,844)	(166,764)	(92,943)	(423,755)	(280,909)	(13,178)
Total Rate Base		**306,308,940**									
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Customer		**306,308,940**	**143,198,829**	**34,466,927**	**507,226**	**5,689,699**	**1,032,710**	**1,603,142**	**2,846,664**	**1,674,374**	**79,931**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**306,308,940**	**143,198,829**	**34,466,927**	**507,226**	**5,689,699**	**1,032,710**	**1,603,142**	**2,846,664**	**1,674,374**	**79,931**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Distribution									DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	(23,424,691)	(4,824)	(34,244)	(1,668)	(135,184)	-	-	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	0%
Total		(23,424,691)	(4,824)	(34,244)	(1,668)	(135,184)	-	-	
ADIT - General									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	(864,894)	(178)	(1,264)	(62)	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		(864,894)	(178)	(1,264)	(62)	-	-	-	
ADIT - Solar Direct									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Customer Advances									CA_CS
- Demand	CA-CS-D	-	-	-	-	-	-	-	0%
- Customer	CA-CS-C	-	-	-	-	-	-	-	0%
- Commodity	CA-CS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Investment Tax Credits									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Other Rate Base Items									
- Demand		-	-	-	-	-	-	-	
- Customer		(22,102,766)	(3,931)	(27,903)	(1,201)	(128,229)	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(22,102,766)	(3,931)	(27,903)	(1,201)	(128,229)	-	-	
Total Rate Base									
- Demand		-	-	-	-	-	-	-	
- Customer		**114,384,586**	**24,176**	**171,622**	**8,520**	**620,535**	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		**114,384,586**	**24,176**	**171,622**	**8,520**	**620,535**	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
OPERATIONS & MAINTENANCE EXPENSES											
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES									
							-	-	
Production Expense									
Labor-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Fuel / Energy-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 502 Steam Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Account 505 Electric Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Demand-related Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Generation									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Solar Direct O&M Assignment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		1,301,416									
- Demand	LBDO-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDO-CS-C	1,301,416	862,531	253,363	3,864	56,606	12,601	13,536	34,356	20,540	978
- Commodity	LBDO-CS-E	-	-	-	-	-	-	-	-	-	-
Total		1,301,416	862,531	253,363	3,864	56,606	12,601	13,536	34,356	20,540	978
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Production Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Transmission Expenses									
Operations Expenses									
Total Transmission O&M Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Transmission O&M									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Distribution Expenses									
Operations Expenses									
(580) Operation Supervision & Engineering									LBDO_CS
- Demand	LBDO-CS-D	-	-	-	-	-	-	-	0%
- Customer	LBDO-CS-C	40,566	295	2,096	85	-	-	-	100%
- Commodity	LBDO-CS-E	-	-	-	-	-	-	-	0%
Total		40,566	295	2,096	85	-	-	-	
(581) Load Dispatching									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(582) Station Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(583) Overhead Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(584) Underground Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust04	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		7,622,435									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Meters	7,622,435	5,186,558	1,541,267	23,566	348,518	78,046	83,066	212,797	127,225	6,058
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		7,622,435	5,186,558	1,541,267	23,566	348,518	78,046	83,066	212,797	127,225	6,058
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust04	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		967,419									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	967,419	447,576	105,965	1,529	17,677	3,266	4,618	8,905	5,324	254
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		967,419	447,576	105,965	1,529	17,677	3,266	4,618	8,905	5,324	254
(589) Rents		-									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Operations Expenses		9,891,270									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		9,891,270	6,496,664	1,900,595	28,959	422,801	93,913	101,220	256,059	153,089	7,290
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		9,891,270	6,496,664	1,900,595	28,959	422,801	93,913	101,220	256,059	153,089	7,290

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(584) Underground Line Expenses									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(585) Street Lighting Expense									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Cust04	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(586) Meter Expense									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Meters	-	1,829	12,983	522	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	1,829	12,983	522	-	-	-	
(587) Customer Installations Expense									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Cust04	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	371,658	77	543	26	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		371,658	77	543	26	-	-	-	
(589) Rents									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Dist. Operations Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		412,224	2,201	15,622	633	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		412,224	2,201	15,622	633	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Maintenance Expense											
(590) Maintenance Supervision and Engineering		-									
- Demand	LBDM-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDM-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDM-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(594) Maintenance of Underground Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust04	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		191,796									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Meters	191,796	130,504	38,781	593	8,769	1,964	2,090	5,354	3,201	152
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		191,796	130,504	38,781	593	8,769	1,964	2,090	5,354	3,201	152

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense									
(590) Maintenance Supervision and Engineering									LBDM_CS
- Demand	LBDM-CS-D	-	-	-	-	-	-	-	0%
- Customer	LBDM-CS-C	-	-	-	-	-	-	-	0%
- Commodity	LBDM-CS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(591) Maintenance of Structures									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(594) Maintenance of Underground Lines									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(595) Maintenance of Line Transformers									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Cust04	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(597) Maintenance of Meters									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Meters	-	46	327	13	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	46	327	13	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(598) Miscellaneous Distribution Expenses		166,586									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	166,586	77,071	18,247	263	3,044	562	795	1,533	917	44
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		166,586	77,071	18,247	263	3,044	562	795	1,533	917	44
Total Dist. Maintenance Expenses		358,382									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		358,382	207,575	57,028	856	11,813	2,526	2,885	6,888	4,118	196
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		358,382	207,575	57,028	856	11,813	2,526	2,885	6,888	4,118	196
Total Distribution Expenses		10,249,652									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		10,249,652	6,704,240	1,957,624	29,815	434,614	96,439	104,105	262,946	157,208	7,486
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		10,249,652	6,704,240	1,957,624	29,815	434,614	96,439	104,105	262,946	157,208	7,486
Customer Account Expense											
(901) Supervision/Customer Accts		4,149,327									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust05	4,149,327	2,703,759	1,018,552	22,630	117,900	5,828	119,038	39,099	3,090	294
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		4,149,327	2,703,759	1,018,552	22,630	117,900	5,828	119,038	39,099	3,090	294
(902) Meter Reading Expenses		507,778									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust05	507,778	330,875	124,646	2,769	14,428	713	14,567	4,785	378	36
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		507,778	330,875	124,646	2,769	14,428	713	14,567	4,785	378	36
(903) Records and Collection		15,772,015									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust05	15,772,015	10,277,265	3,871,621	86,019	448,149	22,154	452,474	148,621	11,744	1,118
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		15,772,015	10,277,265	3,871,621	86,019	448,149	22,154	452,474	148,621	11,744	1,118
(904) Uncollectible Accounts		5,120,705									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust05	5,120,705	3,336,723	1,257,001	27,928	145,501	7,193	146,905	48,253	3,813	363
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		5,120,705	3,336,723	1,257,001	27,928	145,501	7,193	146,905	48,253	3,813	363
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust05	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	63,998	13	94	5	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		63,998	13	94	5	-	-	-	
Total Dist. Maintenance Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		63,998	59	420	18	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		63,998	59	420	18	-	-	-	
Total Distribution Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		476,222	2,260	16,042	651	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		476,222	2,260	16,042	651	-	-	-	
Customer Account Expense									
(901) Supervision/Customer Accts									CUS
- Demand	Cust05	-	-	-	-	-	-	-	0%
- Customer		117,937	106	752	177	165	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		117,937	106	752	177	165	-	-	
(902) Meter Reading Expenses									CUS
- Demand	Cust05	-	-	-	-	-	-	-	0%
- Customer		14,433	13	92	22	20	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		14,433	13	92	22	20	-	-	
(903) Records and Collection									CUS
- Demand	Cust05	-	-	-	-	-	-	-	0%
- Customer		448,289	403	2,858	671	626	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		448,289	403	2,858	671	626	-	-	
(904) Uncollectible Accounts									CUS
- Demand	Cust05	-	-	-	-	-	-	-	0%
- Customer		145,546	131	928	218	203	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		145,546	131	928	218	203	-	-	
(905) Miscellaneous Cust Accounts									CUS
- Demand	Cust05	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Customer Account Expenses		25,549,825									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		25,549,825	16,648,623	6,271,820	139,347	725,977	35,889	732,985	240,758	19,025	1,812
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		25,549,825	16,648,623	6,271,820	139,347	725,977	35,889	732,985	240,758	19,025	1,812
Customer Service Expenses											
(907) Supervision		294,534									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust06	294,534	236,627	44,571	198	2,064	102	417	137	11	1
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		294,534	236,627	44,571	198	2,064	102	417	137	11	1
(908) Customer Assistance Expenses		737,476									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust06	737,476	592,486	111,600	496	5,167	255	1,043	343	27	1
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		737,476	592,486	111,600	496	5,167	255	1,043	343	27	1
Customer Service - EV Direct		43,508									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	EV Direct	43,508	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		43,508	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		1,361,995									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust06	1,361,995	1,094,222	206,106	916	9,543	472	1,927	633	50	2
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,361,995	1,094,222	206,106	916	9,543	472	1,927	633	50	2
Customer Service - BS Direct		7,000									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	BS Direct	7,000	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		7,000	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		1,948,486									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust06	1,948,486	1,565,407	294,858	1,310	13,652	675	2,757	906	72	3
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,948,486	1,565,407	294,858	1,310	13,652	675	2,757	906	72	3
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust06	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		726,205	652	4,630	1,087	1,015	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		726,205	652	4,630	1,087	1,015	-	-	
Customer Service Expenses									
(907) Supervision									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Cust06	10,322	9	66	3	7	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		10,322	9	66	3	7	-	-	
(908) Customer Assistance Expenses									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Cust06	25,844	23	165	8	18	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		25,844	23	165	8	18	-	-	
Customer Service - EV Direct									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	EV Direct	-	-	-	-	43,508	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	43,508	-	-	
(909) Informational and Instructional Advertising									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Cust06	47,729	43	304	14	33	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		47,729	43	304	14	33	-	-	
Customer Service - BS Direct									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	BS Direct	-	-	-	-	-	-	7,000	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	7,000	
(910) Miscellaneous Customer Service									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Cust06	68,282	61	435	20	48	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		68,282	61	435	20	48	-	-	
(911) Demonstration and Selling Exp									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Cust06	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(912) Demonstration and Selling Exp		-									
- Demand	Cust06	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand	Cust06	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-		-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand	Cust06	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		4,392,999									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		4,392,999	3,488,741	657,134	2,920	30,426	1,504	6,144	2,018	159	8
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		4,392,999	3,488,741	657,134	2,920	30,426	1,504	6,144	2,018	159	8
Administrative & General Expense											
(920) Administrative and General Salaries		5,504,985									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	5,504,985	3,638,641	1,248,721	24,965	175,972	20,828	122,449	77,230	28,160	1,471
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		5,504,985	3,638,641	1,248,721	24,965	175,972	20,828	122,449	77,230	28,160	1,471
(921) Office Supplies and Expenses		1,150,807									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	1,150,807	760,651	261,043	5,219	36,787	4,354	25,598	16,145	5,887	308
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		1,150,807	760,651	261,043	5,219	36,787	4,354	25,598	16,145	5,887	308
(922) Administrative Expenses Transferred		(772,494)									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	(772,494)	(510,597)	(175,228)	(3,503)	(24,694)	(2,923)	(17,183)	(10,837)	(3,952)	(206)
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		(772,494)	(510,597)	(175,228)	(3,503)	(24,694)	(2,923)	(17,183)	(10,837)	(3,952)	(206)
(923) Outside Services Employed		2,960,423									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	2,960,423	1,956,757	671,527	13,425	94,633	11,201	65,850	41,532	15,144	791
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		2,960,423	1,956,757	671,527	13,425	94,633	11,201	65,850	41,532	15,144	791

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp									CUS
- Demand	Cust06	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(913) Advertising Expenses									CUS
- Demand	Cust06	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(916) Misc Sales Expense									CUS
- Demand	Cust06	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Total Customer Service Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		152,177	137	970	46	43,615	-	7,000	
- Commodity		-	-	-	-	-	-	-	
Total		152,177	137	970	46	43,615	-	7,000	
Administrative & General Expense									
(920) Administrative and General Salaries									LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	162,357	466	3,309	264	151	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	0%
Total		162,357	466	3,309	264	151	-	-	
(921) Office Supplies and Expenses									LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	33,940	97	692	55	32	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	0%
Total		33,940	97	692	55	32	-	-	
(922) Administrative Expenses Transferred									LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	(22,783)	(65)	(464)	(37)	(21)	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	0%
Total		(22,783)	(65)	(464)	(37)	(21)	-	-	
(923) Outside Services Employed									LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	87,311	251	1,779	142	81	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	0%
Total		87,311	251	1,779	142	81	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
(924) Property Insurance		631,720									
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TUP-CS-C	631,720	292,265	69,195	998	11,543	2,133	3,016	5,815	3,477	166
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	-	-
Total		631,720	292,265	69,195	998	11,543	2,133	3,016	5,815	3,477	166
(925) Injuries and Damages		1,096,490									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	1,096,490	724,749	248,722	4,973	35,050	4,149	24,390	15,383	5,609	293
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		1,096,490	724,749	248,722	4,973	35,050	4,149	24,390	15,383	5,609	293
(926) Employee Benefits		4,520,209									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	4,520,209	2,987,731	1,025,340	20,499	144,493	17,102	100,544	63,415	23,122	1,208
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		4,520,209	2,987,731	1,025,340	20,499	144,493	17,102	100,544	63,415	23,122	1,208
(928) Regulatory Commission Fees		51,071									
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TUP-CS-C	51,071	23,628	5,594	81	933	172	244	470	281	13
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	-	-
Total		51,071	23,628	5,594	81	933	172	244	470	281	13
(929) Duplicate Charges		-									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(930) Miscellaneous General Expenses		(410,228)									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	(410,228)	(271,149)	(93,054)	(1,860)	(13,113)	(1,552)	(9,125)	(5,755)	(2,098)	(110)
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		(410,228)	(271,149)	(93,054)	(1,860)	(13,113)	(1,552)	(9,125)	(5,755)	(2,098)	(110)
(931) Rents		63,300									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	63,300	29,286	6,934	100	1,157	214	302	583	348	17
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		63,300	29,286	6,934	100	1,157	214	302	583	348	17
(935) Maintenance of General Plant		774,381									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	774,381	358,267	84,821	1,224	14,149	2,614	3,697	7,128	4,262	203
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		774,381	358,267	84,821	1,224	14,149	2,614	3,697	7,128	4,262	203

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance									TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	242,691	50	355	17	-	-	-	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	0%
Total		242,691	50	355	17	-	-	-	
(925) Injuries and Damages									LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	32,338	93	659	52	30	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	0%
Total		32,338	93	659	52	30	-	-	
(926) Employee Benefits									LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	133,313	383	2,717	216	124	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	0%
Total		133,313	383	2,717	216	124	-	-	
(928) Regulatory Commission Fees									TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	19,620	4	29	1	-	-	-	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	0%
Total		19,620	4	29	1	-	-	-	
(929) Duplicate Charges									LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	-	-	-	-	-	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses									LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	(12,099)	(35)	(247)	(20)	(11)	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	0%
Total		(12,099)	(35)	(247)	(20)	(11)	-	-	
(931) Rents									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	24,318	5	36	2	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		24,318	5	36	2	-	-	-	
(935) Maintenance of General Plant									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	297,498	61	435	21	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		297,498	61	435	21	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total A&G Expense		15,570,663									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		15,570,663	9,990,228	3,353,613	66,120	476,910	58,293	319,781	211,109	80,240	4,153
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		15,570,663	9,990,228	3,353,613	66,120	476,910	58,293	319,781	211,109	80,240	4,153
Total O&M Expenses		55,763,139									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		55,763,139	36,831,832	12,240,191	238,202	1,667,927	192,125	1,163,015	716,832	256,631	13,459
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**55,763,139**	**36,831,832**	**12,240,191**	**238,202**	**1,667,927**	**192,125**	**1,163,015**	**716,832**	**256,631**	**13,459**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense									
- Demand		-	-	-	-	-	-	-	
- Customer		998,506	1,310	9,299	714	386	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		998,506	1,310	9,299	714	386	-	-	
Total O&M Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		2,353,110	4,359	30,942	2,498	45,015	-	7,000	
- Commodity		-	-	-	-	-	-	-	
Total		**2,353,110**	**4,359**	**30,942**	**2,498**	**45,015**	**-**	**7,000**	
DEPRECIATION EXPENSE									
Depreciation Expense									
Intangible									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
Transmission									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Steam Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Hydraulic Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Other Production									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		13,688,361									
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-CS-C	13,688,361	6,318,904	1,496,018	21,587	249,560	46,112	65,204	125,727	75,169	3,579
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	-	-
Total		13,688,361	6,318,904	1,496,018	21,587	249,560	46,112	65,204	125,727	75,169	3,579
EV Direct Depreciation		94,830									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	EV Direct	94,830	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		94,830	-	-	-	-	-	-	-	-	-
General Plant Dep		1,512,555									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	1,512,555	699,783	165,676	2,391	27,637	5,107	7,221	13,924	8,324	396
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		1,512,555	699,783	165,676	2,391	27,637	5,107	7,221	13,924	8,324	396
Regulatory Debits		(115,841)									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	(115,841)	(53,594)	(12,688)	(183)	(2,117)	(391)	(553)	(1,066)	(638)	(30)
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		(115,841)	(53,594)	(12,688)	(183)	(2,117)	(391)	(553)	(1,066)	(638)	(30)
Total Depreciation Expense		15,179,905									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		15,179,905	6,965,094	1,649,005	23,795	275,080	50,828	71,872	138,585	82,855	3,945
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**15,179,905**	**6,965,094**	**1,649,005**	**23,795**	**275,080**	**50,828**	**71,872**	**138,585**	**82,855**	**3,945**
TAXES											
Taxes Other than Income											
Property Taxes		2,500,904									
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TUP-CS-C	2,500,904	1,157,042	273,933	3,953	45,696	8,444	11,939	23,022	13,764	655
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	-	-
Total		2,500,904	1,157,042	273,933	3,953	45,696	8,444	11,939	23,022	13,764	655

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Distribution									DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	5,247,094	1,081	7,671	374	30,281	-	-	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	0%
Total		5,247,094	1,081	7,671	374	30,281	-	-	
EV Direct Depreciation									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	EV Direct	-	-	-	-	94,830	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	94,830	-	-	
General Plant Dep									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	581,086	120	849	41	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		581,086	120	849	41	-	-	-	
Regulatory Debits									PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	(44,503)	(9)	(65)	(3)	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	0%
Total		(44,503)	(9)	(65)	(3)	-	-	-	
Total Depreciation Expense									
- Demand		-	-	-	-	-	-	-	
- Customer		5,783,677	1,191	8,455	412	125,110	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Depreciation Expense		**5,783,677**	**1,191**	**8,455**	**412**	**125,110**	**-**	**-**	
TAXES									
Taxes Other than Income									
Property Taxes									TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	960,785	198	1,405	68	-	-	-	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	0%
Total		960,785	198	1,405	68	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Payroll Taxes		1,886,316									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	1,886,316	1,246,802	427,882	8,554	60,298	7,137	41,958	26,463	9,649	504
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		1,886,316	1,246,802	427,882	8,554	60,298	7,137	41,958	26,463	9,649	504
Other Taxes		147,770									
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TUP-CS-C	147,770	68,366	16,186	234	2,700	499	705	1,360	813	39
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	-	-
Total		147,770	68,366	16,186	234	2,700	499	705	1,360	813	39
Direct Assignment - EV Prop Tax		11,907									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	EV Direct	11,907	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		11,907	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		4,546,897									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		4,546,897	2,472,210	718,000	12,741	108,694	16,079	54,603	50,845	24,226	1,198
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**4,546,897**	**2,472,210**	**718,000**	**12,741**	**108,694**	**16,079**	**54,603**	**50,845**	**24,226**	**1,198**
Total Expenses		**75,476,173**									
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Customer		**75,489,941**	**46,269,135**	**14,607,197**	**274,738**	**2,051,702**	**259,033**	**1,289,490**	**906,262**	**363,713**	**18,603**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**75,489,941**	**46,269,135**	**14,607,197**	**274,738**	**2,051,702**	**259,033**	**1,289,490**	**906,262**	**363,713**	**18,603**
SUMMARY OF OPERATING EXPENSES											
CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes									LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	55,633	160	1,134	90	52	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	0%
Total		55,633	160	1,134	90	52	-	-	
Other Taxes									TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	56,770	12	83	4	-	-	-	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	0%
Total		56,770	12	83	4	-	-	-	
Direct Assignment - EV Prop Tax									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	EV Direct	-	-	-	-	11,907	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	11,907	-	-	
Direct Assignment - Solar Prop Tax									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Taxes Other than Income									
- Demand		-	-	-	-	-	-	-	
- Customer		1,073,187	369	2,621	163	11,959	-	-	
- Commodity		-	-	-	-	-	-	-	
Total Taxes Other than Income		**1,073,187**	**369**	**2,621**	**163**	**11,959**	**-**	**-**	
Total Expenses									
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**9,209,975**	**5,919**	**42,018**	**3,072**	**182,085**	**-**	**7,000**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**9,209,975**	**5,919**	**42,018**	**3,072**	**182,085**	**-**	**7,000**	
SUMMARY OF OPERATING EXPENSES									
CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Re-Allocation of CSR Credits		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Losses/(Gains) From Disposition Of Allowances		(13,768)									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		(13,768)	(6,436)	(1,549)	(23)	(256)	(46)	(72)	(128)	(75)	(4)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(13,768)	(6,436)	(1,549)	(23)	(256)	(46)	(72)	(128)	(75)	(4)
Additional Uncollectibles		457,303									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		457,303	297,985	112,256	2,494	12,994	642	13,119	4,309	341	32
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		457,303	297,985	112,256	2,494	12,994	642	13,119	4,309	341	32
Additional PSC Fees		13,378									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		13,378	6,189	1,465	21	244	45	64	123	74	4
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		13,378	6,189	1,465	21	244	45	64	123	74	4
Additional Revenue Requirements		1,068,149									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		1,068,149	499,358	120,192	1,769	19,841	3,601	5,590	9,927	5,839	279
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,068,149	499,358	120,192	1,769	19,841	3,601	5,590	9,927	5,839	279
Total Expenses Excl. Income Taxes											
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Customer		**77,015,003**	**47,066,231**	**14,839,561**	**278,999**	**2,084,525**	**263,275**	**1,308,192**	**920,493**	**369,891**	**18,914**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**77,015,003**	**47,066,231**	**14,839,561**	**278,999**	**2,084,525**	**263,275**	**1,308,192**	**920,493**	**369,891**	**18,914**

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes Customer Service	Allocation Factor	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Re-Allocation of CSR Credits									
- Demand									
- Customer									
- Commodity									
Total		-	-	-	-	-	-	-	
Losses/(Gains) From Disposition Of Allowances									
- Demand		-	-	-	-	-	-	-	
- Customer		(5,141)	(1)	(8)	(0)	(28)	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		(5,141)	(1)	(8)	(0)	(28)	-	-	
Additional Uncollectibles									
- Demand		-	-	-	-	-	-	-	
- Customer		12,998	12	83	19	18	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		12,998	12	83	19	18	-	-	
Additional PSC Fees									
- Demand		-	-	-	-	-	-	-	
- Customer		5,140	1	8	0	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		5,140	1	8	0	-	-	-	
Additional Revenue Requirements									
- Demand		-	-	-	-	-	-	-	
- Customer		398,878	84	598	30	2,164	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		398,878	84	598	30	2,164	-	-	
Total Expenses Excl. Income Taxes									
- Demand		-	-	-	-	-	-	-	
- Customer		**9,621,849**	**6,015**	**42,699**	**3,122**	**184,239**	-	**7,000**	
- Commodity		-	-	-	-	-	-	-	
Total		**9,621,849**	**6,015**	**42,699**	**3,122**	**184,239**	-	**7,000**	

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
UTILITY PLANT							
Intangible Plant							
Total Intangible Plant							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Total Intangible Plant							
- Demand							
- Customer							
- Commodity							
Total							
Production Plant							
Total Electric Steam Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Total Electric Hydro Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Solar Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Wind Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Total Electric Other Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Direct Assign Plant - Solar							
- Demand	Solar-DirectPlant						
- Customer							
- Commodity							
Total							
Total Production Plant							
- Demand							
- Customer							
- Commodity							
Total							
Transmission Plant							
Total Electric Transmission							
- Demand		6CP					
- Customer							
- Commodity							
Total							
Total Transmission Plant							
- Demand							
- Customer							
- Commodity							
Total							
Distribution Plant							
(360) Land and Land Rights							
- Demand			NCPP				
- Customer							
- Commodity							
Total							
(361) Structures and Improvements							
- Demand			NCPP				
- Customer							
- Commodity							
Total							
(362) Station Equipment							
- Demand			NCPP				
- Customer							
- Commodity							
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(363) PC HW/SW and Comm Equipment							
- Demand	DISTPT-PROD-D	DISTPT-TRANS-D	DISTPT-SUB-D	DISTPT-PRI-D	DISTPT-SEC-D	DISTPT-XFMR-D	DISTPT-CS-D
- Customer	DISTPT-PROD-C	DISTPT-TRANS-C	DISTPT-SUB-C	DISTPT-PRI-C	DISTPT-SEC-C	DISTPT-XFMR-C	DISTPT-CS-C
- Commodity	DISTPT-PROD-E	DISTPT-TRANS-E	DISTPT-SUB-E	DISTPT-PRI-E	DISTPT-SEC-E	DISTPT-XFMR-E	DISTPT-CS-E
Total							
(364) Poles, Towers & Fixtures							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(365) Overhead Conductors and Devices							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(366) Underground Conduit							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(367) Underground Conductors and Devices							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(368) Line Transformers							
- Demand						SICDT	
- Customer						Cust09	
- Commodity							
Total							
(369) Services							
- Demand							
- Customer							Services
- Commodity							
Total							
(370) Meters							
- Demand							
- Customer							Meters
- Commodity							
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(371.01) EV Direct Plant and ADIT							
- Demand							
- Customer							EV Direct
- Commodity							
Total							
(371) Install on Customer Premises							
- Demand							
- Customer							Cust04
- Commodity							
Total							
(373) Street Lighting							
- Demand							
- Customer							Cust04
- Commodity							
Total							
Distribution Plant Adjustment							
- Demand							
- Customer							Meters
- Commodity							
Total							
Total Distribution Plant							
- Demand							
- Customer							
- Commodity							
Total							
General Plant							
(389) Land and Land Rights							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(390) Structures and Improvements							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(391) Office Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(392) Transportation Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(393) Stores Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(394) Tools, Shop, and Garage Equip							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(395) Lab Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(396) Power Operated Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(397) Communication Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(398) Misc. Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
General Plant Adjustment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Total General Plant							
- Demand							
- Customer							
- Commodity							
Total							
Total Utility Plant							
- Demand							
- Customer							
- Commodity							
Total							
Additions to Utility Plant							
Plant Held for Future Use							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
CWIP Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
CWIP Transmission							
- Demand		6CP					
- Customer							
- Commodity							
Total							
CWIP Distribution							
- Demand	DISTPT-PROD-D	DISTPT-TRANS-D	DISTPT-SUB-D	DISTPT-PRI-D	DISTPT-SEC-D	DISTPT-XFMR-D	DISTPT-CS-D
- Customer	DISTPT-PROD-C	DISTPT-TRANS-C	DISTPT-SUB-C	DISTPT-PRI-C	DISTPT-SEC-C	DISTPT-XFMR-C	DISTPT-CS-C
- Commodity	DISTPT-PROD-E	DISTPT-TRANS-E	DISTPT-SUB-E	DISTPT-PRI-E	DISTPT-SEC-E	DISTPT-XFMR-E	DISTPT-CS-E
Total							
CWIP General							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Total Additional to Utility Plant							
- Demand							
- Customer							
- Commodity							
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Total Utility Plant							
- Demand							
- Customer							
- Commodity							
Total							
OTHER RATE BASE ITEMS							
Other Rate Base Items							
Prepayments							
- Demand	TPIS-PROD-D	TPIS-TRANS-D	TPIS-SUB-D	TPIS-PRI-D	TPIS-SEC-D	TPIS-XFMR-D	TPIS-CS-D
- Customer	TPIS-PROD-C	TPIS-TRANS-C	TPIS-SUB-C	TPIS-PRI-C	TPIS-SEC-C	TPIS-XFMR-C	TPIS-CS-C
- Commodity	TPIS-PROD-E	TPIS-TRANS-E	TPIS-SUB-E	TPIS-PRI-E	TPIS-SEC-E	TPIS-XFMR-E	TPIS-CS-E
Total							
Cash Working Capital							
- Demand	O&MxPP-PROD-D	O&MxPP-TRANS-D	O&MxPP-SUB-D	O&MxPP-PRI-D	O&MxPP-SEC-D	O&MxPP-XFMR-D	O&MxPP-CS-D
- Customer	O&MxPP-PROD-C	O&MxPP-TRANS-C	O&MxPP-SUB-C	O&MxPP-PRI-C	O&MxPP-SEC-C	O&MxPP-XFMR-C	O&MxPP-CS-C
- Commodity	O&MxPP-PROD-E	O&MxPP-TRANS-E	O&MxPP-SUB-E	O&MxPP-PRI-E	O&MxPP-SEC-E	O&MxPP-XFMR-E	O&MxPP-CS-E
Total							
Materials and Supplies							
- Demand	TPIS-PROD-D	TPIS-TRANS-D	TPIS-SUB-D	TPIS-PRI-D	TPIS-SEC-D	TPIS-XFMR-D	TPIS-CS-D
- Customer	TPIS-PROD-C	TPIS-TRANS-C	TPIS-SUB-C	TPIS-PRI-C	TPIS-SEC-C	TPIS-XFMR-C	TPIS-CS-C
- Commodity	TPIS-PROD-E	TPIS-TRANS-E	TPIS-SUB-E	TPIS-PRI-E	TPIS-SEC-E	TPIS-XFMR-E	TPIS-CS-E
Total							
Fuel Stock							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
ADIT - Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
ADIT - Transmission							
- Demand		6CP					
- Customer							
- Commodity							
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
ADIT - Distribution							
- Demand	DISTPT-PROD-D	DISTPT-TRANS-D	DISTPT-SUB-D	DISTPT-PRI-D	DISTPT-SEC-D	DISTPT-XFMR-D	DISTPT-CS-D
- Customer	DISTPT-PROD-C	DISTPT-TRANS-C	DISTPT-SUB-C	DISTPT-PRI-C	DISTPT-SEC-C	DISTPT-XFMR-C	DISTPT-CS-C
- Commodity	DISTPT-PROD-E	DISTPT-TRANS-E	DISTPT-SUB-E	DISTPT-PRI-E	DISTPT-SEC-E	DISTPT-XFMR-E	DISTPT-CS-E
Total							
ADIT - General							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
ADIT - Solar Direct							
- Demand	Solar-DirectADIT						
- Customer							
- Commodity							
Total							
Customer Advances							
- Demand	CA-PROD-D	CA-TRANS-D	CA-SUB-D	CA-PRI-D	CA-SEC-D	CA-XFMR-D	CA-CS-D
- Customer	CA-PROD-C	CA-TRANS-C	CA-SUB-C	CA-PRI-C	CA-SEC-C	CA-XFMR-C	CA-CS-C
- Commodity	CA-PROD-E	CA-TRANS-E	CA-SUB-E	CA-PRI-E	CA-SEC-E	CA-XFMR-E	CA-CS-E
Total							
Investment Tax Credits							
- Demand	6CP						
- Customer							
- Commodity							
Total							
Total Other Rate Base Items							
- Demand							
- Customer							
- Commodity							
Total							
Total Rate Base							
- Demand							
- Customer							
- Commodity							
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
OPERATIONS & MAINTENANCE EXPENSES							
Production Expense							
Labor-related Expenses							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Fuel / Energy-related Expenses							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Account 502 Steam Expenses							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Account 505 Electric Expenses							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Demand-related Expenses							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Solar Generation							
- Demand	6CP						
- Customer							
- Commodity							
Total							
Solar Direct O&M Assignment							
- Demand	SSP-Direct						
- Customer							
- Commodity							
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Account 555 Purchased Power							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Total Production Expenses							
- Demand							
- Customer							
- Commodity							
Total							
Transmission Expenses							
Operations Expenses							
Total Transmission O&M Expenses							
- Demand		6CP					
- Customer							
- Commodity							
Total							
Total Transmission O&M							
- Demand							
- Customer							
- Commodity							
Total							
Distribution Expenses							
Operations Expenses							
(580) Operation Supervision & Engineering							
- Demand	LBDO-PROD-D	LBDO-TRANS-D	LBDO-SUB-D	LBDO-PRI-D	LBDO-SEC-D	LBDO-XFMR-D	LBDO-CS-D
- Customer	LBDO-PROD-C	LBDO-TRANS-C	LBDO-SUB-C	LBDO-PRI-C	LBDO-SEC-C	LBDO-XFMR-C	LBDO-CS-C
- Commodity	LBDO-PROD-E	LBDO-TRANS-E	LBDO-SUB-E	LBDO-PRI-E	LBDO-SEC-E	LBDO-XFMR-E	LBDO-CS-E
Total							
(581) Load Dispatching							
- Demand			NCPP				
- Customer							
- Commodity							
Total							
(582) Station Expenses							
- Demand			NCPP				
- Customer							
- Commodity							
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(583) Overhead Line Expenses							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(584) Underground Line Expenses							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(585) Street Lighting Expense							
- Demand							
- Customer							Cust04
- Commodity							
Total							
(586) Meter Expense							
- Demand							
- Customer							Meters
- Commodity							
Total							
(587) Customer Installations Expense							
- Demand							
- Customer							Cust04
- Commodity							
Total							
(588) Miscellaneous Distribution Exp							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(589) Rents							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Total Dist. Operations Expenses							
- Demand							
- Customer							
- Commodity							
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Maintenance Expense							
(590) Maintenance Supervision and Engineering							
- Demand	LBDM-PROD-D	LBDM-TRANS-D	LBDM-SUB-D	LBDM-PRI-D	LBDM-SEC-D	LBDM-XFMR-D	LBDM-CS-D
- Customer	LBDM-PROD-C	LBDM-TRANS-C	LBDM-SUB-C	LBDM-PRI-C	LBDM-SEC-C	LBDM-XFMR-C	LBDM-CS-C
- Commodity	LBDM-PROD-E	LBDM-TRANS-E	LBDM-SUB-E	LBDM-PRI-E	LBDM-SEC-E	LBDM-XFMR-E	LBDM-CS-E
Total							
(591) Maintenance of Structures							
- Demand			NCPP				
- Customer							
- Commodity							
Total							
(592) Maintenance of Station Equipment							
- Demand			NCPP				
- Customer							
- Commodity							
Total							
(593) Maintenance of Overhead Lines							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(594) Maintenance of Underground Lines							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(595) Maintenance of Line Transformers							
- Demand						SICDT	
- Customer						Cust09	
- Commodity							
Total							
(596) Maintenance of St Lights and Sig Systems							
- Demand							
- Customer							Cust04
- Commodity							
Total							
(597) Maintenance of Meters							
- Demand							
- Customer							Meters
- Commodity							
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(598) Miscellaneous Distribution Expenses							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Total Dist. Maintenance Expenses							
- Demand							
- Customer							
- Commodity							
Total							
Total Distribution Expenses							
- Demand							
- Customer							
- Commodity							
Total							
Customer Account Expense							
(901) Supervision/Customer Accts							
- Demand							
- Customer							Cust05
- Commodity							
Total							
(902) Meter Reading Expenses							
- Demand							
- Customer							Cust05
- Commodity							
Total							
(903) Records and Collection							
- Demand							
- Customer							Cust05
- Commodity							
Total							
(904) Uncollectible Accounts							
- Demand							
- Customer							Cust05
- Commodity							
Total							
(905) Miscellaneous Cust Accounts							
- Demand							
- Customer							Cust05
- Commodity							
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Total Customer Account Expenses							
- Demand							
- Customer							
- Commodity							
Total							
Customer Service Expenses							
(907) Supervision							
- Demand							
- Customer							Cust06
- Commodity							
Total							
(908) Customer Assistance Expenses							
- Demand							
- Customer							Cust06
- Commodity							
Total							
Customer Service - EV Direct							
- Demand							
- Customer							EV Direct
- Commodity							
Total							
(909) Informational and Instructional Advertising							
- Demand							
- Customer							Cust06
- Commodity							
Total							
Customer Service - BS Direct							
- Demand							
- Customer							BS Direct
- Commodity							
Total							
(910) Miscellaneous Customer Service							
- Demand							
- Customer							Cust06
- Commodity							
Total							
(911) Demonstration and Selling Exp							
- Demand							
- Customer							Cust06
- Commodity							
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(912) Demonstration and Selling Exp							
- Demand							
- Customer							Cust06
- Commodity							
Total							
(913) Advertising Expenses							
- Demand							
- Customer							Cust06
- Commodity							
Total							
(916) Misc Sales Expense							
- Demand							
- Customer							Cust06
- Commodity							
Total							
Total Customer Service Expenses							
- Demand							
- Customer							
- Commodity							
Total							
Administrative & General Expense							
(920) Administrative and General Salaries							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(921) Office Supplies and Expenses							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(922) Administrative Expenses Transferred							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(923) Outside Services Employed							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(924) Property Insurance							
- Demand	TUP-PROD-D	TUP-TRANS-D	TUP-SUB-D	TUP-PRI-D	TUP-SEC-D	TUP-XFMR-D	TUP-CS-D
- Customer	TUP-PROD-C	TUP-TRANS-C	TUP-SUB-C	TUP-PRI-C	TUP-SEC-C	TUP-XFMR-C	TUP-CS-C
- Commodity	TUP-PROD-E	TUP-TRANS-E	TUP-SUB-E	TUP-PRI-E	TUP-SEC-E	TUP-XFMR-E	TUP-CS-E
Total							
(925) Injuries and Damages							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(926) Employee Benefits							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(928) Regulatory Commission Fees							
- Demand	TUP-PROD-D	TUP-TRANS-D	TUP-SUB-D	TUP-PRI-D	TUP-SEC-D	TUP-XFMR-D	TUP-CS-D
- Customer	TUP-PROD-C	TUP-TRANS-C	TUP-SUB-C	TUP-PRI-C	TUP-SEC-C	TUP-XFMR-C	TUP-CS-C
- Commodity	TUP-PROD-E	TUP-TRANS-E	TUP-SUB-E	TUP-PRI-E	TUP-SEC-E	TUP-XFMR-E	TUP-CS-E
Total							
(929) Duplicate Charges							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(930) Miscellaneous General Expenses							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(931) Rents							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(935) Maintenance of General Plant							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Total A&G Expense							
- Demand							
- Customer							
- Commodity							
Total							
Total O&M Expenses							
- Demand							
- Customer							
- Commodity							
Total							
DEPRECIATION EXPENSE							
Depreciation Expense							
Intangible							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Transmission							
- Demand		6CP					
- Customer							
- Commodity							
Total							
Steam Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Hydraulic Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Other Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Direct Assignment - Solar							
- Demand	Solar-DirectDepExp						
- Customer							
- Commodity							
Total							
Distribution							
- Demand	DISTPT-PROD-D	DISTPT-TRANS-D	DISTPT-SUB-D	DISTPT-PRI-D	DISTPT-SEC-D	DISTPT-XFMR-D	DISTPT-CS-D
- Customer	DISTPT-PROD-C	DISTPT-TRANS-C	DISTPT-SUB-C	DISTPT-PRI-C	DISTPT-SEC-C	DISTPT-XFMR-C	DISTPT-CS-C
- Commodity	DISTPT-PROD-E	DISTPT-TRANS-E	DISTPT-SUB-E	DISTPT-PRI-E	DISTPT-SEC-E	DISTPT-XFMR-E	DISTPT-CS-E
Total							
EV Direct Depreciation							
- Demand							
- Customer							EV Direct
- Commodity							
Total							
General Plant Dep							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Regulatory Debits							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Total Depreciation Expense							
- Demand							
- Customer							
- Commodity							
Total Depreciation Expense							
TAXES							
Taxes Other than Income							
Property Taxes							
- Demand	TUP-PROD-D	TUP-TRANS-D	TUP-SUB-D	TUP-PRI-D	TUP-SEC-D	TUP-XFMR-D	TUP-CS-D
- Customer	TUP-PROD-C	TUP-TRANS-C	TUP-SUB-C	TUP-PRI-C	TUP-SEC-C	TUP-XFMR-C	TUP-CS-C
- Commodity	TUP-PROD-E	TUP-TRANS-E	TUP-SUB-E	TUP-PRI-E	TUP-SEC-E	TUP-XFMR-E	TUP-CS-E
Total							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Payroll Taxes							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
Other Taxes							
- Demand	TUP-PROD-D	TUP-TRANS-D	TUP-SUB-D	TUP-PRI-D	TUP-SEC-D	TUP-XFMR-D	TUP-CS-D
- Customer	TUP-PROD-C	TUP-TRANS-C	TUP-SUB-C	TUP-PRI-C	TUP-SEC-C	TUP-XFMR-C	TUP-CS-C
- Commodity	TUP-PROD-E	TUP-TRANS-E	TUP-SUB-E	TUP-PRI-E	TUP-SEC-E	TUP-XFMR-E	TUP-CS-E
Total							
Direct Assignment - EV Prop Tax							
- Demand							
- Customer							EV Direct
- Commodity							
Total							
Direct Assignment - Solar Prop Tax							
- Demand	Solar-DirectPropTax						
- Customer							
- Commodity							
Total							
Total Taxes Other than Income							
- Demand							
- Customer							
- Commodity							
Total Taxes Other than Income							

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes CLASSIFICATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
UTILITY PLANT							
Intangible Plant							
Total Intangible Plant	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
Production Plant							
Total Electric Steam Production	DEM						
Total Electric Hydro Production	DEM						
Solar Production	DEM						
Wind Production	DEM						
Total Electric Other Production	DEM						
Direct Assign Plant - Solar	DEM						
Transmission Plant							
Total Electric Transmission		DEM					
Distribution Plant							
(360) Land and Land Rights			DEM				
(361) Structures and Improvements			DEM				
(362) Station Equipment			DEM				
(363) PC HW/SW and Comm Equipment			DISTPT_SUB	DISTPT_PRI	DISTPT_SEC	DISTPT_XFMR	DISTPT_CS
(364) Poles, Towers & Fixtures				P-LINES	P-LINES		
(365) Overhead Conductors and Devices				P-LINES	P-LINES		
(366) Underground Conduit				UD-LINES	UD-LINES		
(367) Underground Conductors and Devices				UD-LINES	UD-LINES		
(368) Line Transformers						L-Transformers	
(369) Services							CUS
(370) Meters							CUS
(371.01) EV Direct Plant and ADIT							CUS
(371) Install on Customer Premises							CUS
(373) Street Lighting							CUS
Distribution Plant Adjustment							CUS
General Plant							
(389) Land and Land Rights	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(390) Structures and Improvements	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(391) Office Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(392) Transportation Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(393) Stores Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(394) Tools, Shop, and Garage Equip	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(395) Lab Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(396) Power Operated Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(397) Communication Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(398) Misc. Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
General Plant Adjustment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes CLASSIFICATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Additions to Utility Plant							
Plant Held for Future Use	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
CWIP Production	DEM						
CWIP Transmission		DEM					
CWIP Distribution	DISTPT_PROD	DISTPT_TRANS	DISTPT_SUB	DISTPT_PRI	DISTPT_SEC	DISTPT_XFMR	DISTPT_CS
CWIP General	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
ACCUMULATED DEPRECIATION							
OTHER RATE BASE ITEMS							
Other Rate Base Items							
Prepayments	TPIS_PROD	TPIS_TRANS	TPIS_SUB	TPIS_PRI	TPIS_SEC	TPIS_XFMR	TPIS_CS
Cash Working Capital	O&MxPP_PROD	O&MxPP_TRANS	O&MxPP_SUB	O&MxPP_PRI	O&MxPP_SEC	O&MxPP_XFMR	O&MxPP_CS
Materials and Supplies	TPIS_PROD	TPIS_TRANS	TPIS_SUB	TPIS_PRI	TPIS_SEC	TPIS_XFMR	TPIS_CS
Fuel Stock	DEM						
ADIT - Production	DEM						
ADIT - Transmission		DEM					
ADIT - Distribution	DISTPT_PROD	DISTPT_TRANS	DISTPT_SUB	DISTPT_PRI	DISTPT_SEC	DISTPT_XFMR	DISTPT_CS
ADIT - General	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
ADIT - Solar Direct	DEM						
Customer Advances	CA_PROD	CA_TRANS	CA_SUB	CA_PRI	CA_SEC	CA_XFMR	CA_CS
Investment Tax Credits	DEM						
OPERATIONS & MAINTENANCE EXPENSES							
Production Expense							
Labor-related Expenses	LBSUB1_PROD						
Fuel / Energy-related Expenses	COM						
Account 502 Steam Expenses	ACC502						
Account 505 Electric Expenses	ACC505						
Demand-related Expenses	DEM						
Solar Generation	DEM						
Solar Direct O&M Assignment	DEM						
Account 555 Purchased Power	OMPP						
Transmission Expenses							
Operations Expenses							
Total Transmission O&M Expenses		DEM					

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes CLASSIFICATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Distribution Expenses							
Operations Expenses							
(580) Operation Supervision & Engineering	LBDO_PROD	LBDO_TRANS	LBDO_SUB	LBDO_PRI	LBDO_SEC	LBDO_XFMR	LBDO_CS
(581) Load Dispatching			DEM				
(582) Station Expenses			DEM				
(583) Overhead Line Expenses				P-LINES	P-LINES		
(584) Underground Line Expenses				UD-LINES	UD-LINES		
(585) Street Lighting Expense							CUS
(586) Meter Expense							CUS
(587) Customer Installations Expense							CUS
(588) Miscellaneous Distribution Exp	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(589) Rents	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
Maintenance Expense							
(590) Maintenance Supervision and Engineering	LBDM_PROD	LBDM_TRANS	LBDM_SUB	LBDM_PRI	LBDM_SEC	LBDM_XFMR	LBDM_CS
(591) Maintenance of Structures			DEM				
(592) Maintenance of Station Equipment			DEM				
(593) Maintenance of Overhead Lines				P-LINES	P-LINES		
(594) Maintenance of Underground Lines				UD-LINES	UD-LINES		
(595) Maintenance of Line Transformers						L-Transformers	
(596) Maintenance of St Lights and Sig Systems							CUS
(597) Maintenance of Meters							CUS
(598) Miscellaneous Distribution Expenses	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
Customer Account Expense							
(901) Supervision/Customer Accts							CUS
(902) Meter Reading Expenses							CUS
(903) Records and Collection							CUS
(904) Uncollectible Accounts							CUS
(905) Miscellaneous Cust Accounts							CUS
Customer Service Expenses							
(907) Supervision							CUS
(908) Customer Assistance Expenses							CUS
Customer Service - EV Direct							CUS
(909) Informational and Instructional Advertising							CUS
Customer Service - BS Direct							CUS
(910) Miscellaneous Customer Service							CUS
(911) Demonstration and Selling Exp							CUS
(912) Demonstration and Selling Exp							CUS
(913) Advertising Expenses							CUS
(916) Misc Sales Expense							CUS

KENTUCKY UTILITIES COMPANY Allocation to Customer Classes CLASSIFICATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Administrative & General Expense							
(920) Administrative and General Salaries	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(921) Office Supplies and Expenses	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(922) Administrative Expenses Transferred	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(923) Outside Services Employed	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(924) Property Insurance	TUP_PROD	TUP_TRANS	TUP_SUB	TUP_PRI	TUP_SEC	TUP_XFMR	TUP_CS
(925) Injuries and Damages	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(926) Employee Benefits	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(928) Regulatory Commission Fees	TUP_PROD	TUP_TRANS	TUP_SUB	TUP_PRI	TUP_SEC	TUP_XFMR	TUP_CS
(929) Duplicate Charges	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(930) Miscellaneous General Expenses	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(931) Rents	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(935) Maintenance of General Plant	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
DEPRECIATION EXPENSE							
Depreciation Expense							
Intangible	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
Transmission		DEM					
Steam Production	DEM						
Hydraulic Production	DEM						
Other Production	DEM						
Direct Assignment - Solar	DEM						
Distribution	DISTPT_PROD	DISTPT_TRANS	DISTPT_SUB	DISTPT_PRI	DISTPT_SEC	DISTPT_XFMR	DISTPT_CS
EV Direct Depreciation							CUS
General Plant Dep	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
Regulatory Debits	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
TAXES							
Taxes Other than Income							
Property Taxes	TUP_PROD	TUP_TRANS	TUP_SUB	TUP_PRI	TUP_SEC	TUP_XFMR	TUP_CS
Payroll Taxes	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
Other Taxes	TUP_PROD	TUP_TRANS	TUP_SUB	TUP_PRI	TUP_SEC	TUP_XFMR	TUP_CS
Direct Assignment - EV Prop Tax							CUS
Direct Assignment - Solar Prop Tax	DEM						

KENTUCKY UTILITIES COMPANY
Summary of Allocators

Description		Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
External Allocators										
External Allocators										
Energy	Energy Usage by Class	100.00%	34.24%	9.85%	0.68%	8.38%	0.46%	10.53%	22.11%	10.17%
EV Direct	Direct Assignment to EV	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BS Direct	Direct Assignment to Business Solar	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cust05	Weighted Average Customers	100.00%	65.16%	24.55%	0.55%	2.84%	0.14%	2.87%	0.94%	0.07%
Cust04	Street Lighting	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cust06	Average Customers	100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
Cust07	Average Secondary Customers	100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
Cust08	Average Primary Customers	100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
Cust09	Average Transformer Customers	100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
Services	Customer Services -- Weighted cost of Services	100.00%	83.29%	14.98%	0.20%	1.12%	0.00%	0.41%	0.00%	0.00%
Solar-DirectPlant	Plant Assignment to Solar Share and Business Solar	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Solar-DirectDepExp	Depreciation Assignment to Solar Share and Business Solar	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Solar-DirectPropTax	Property Tax Assignment to Solar Share and Business Solar	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Solar-DirectADIT	ADIT Tax Assignment to Solar Share and Business Solar	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SSP-Direct	Direct Assignment to Solar Share	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NCPT	Maximum Class Non-Coincident Peak Demands (Transmission)	100.00%	46.36%	11.08%	0.81%	8.61%	0.43%	8.72%	13.88%	5.95%
NCPP	Maximum Class Non-Coincident Peak Demands (Primary)	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
SICDT	Sum of the Individual Customer Demands (Transformer)	100.00%	69.21%	12.46%	0.85%	8.77%	0.00%	8.71%	0.00%	0.00%
SICD	Sum of the Individual Customer Demands (Secondary)	100.00%	83.86%	15.10%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%
6CP	6CP Demand Allocator	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
Meters	Meters Allocator	100.00%	68.04%	20.22%	0.31%	4.57%	1.02%	1.09%	2.79%	1.67%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
External Allocators									
External Allocators									
Energy	Energy Usage by Class	2.90%	0.63%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
EV Direct	Direct Assignment to EV	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
BS Direct	Direct Assignment to Business Solar	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Cust05	Weighted Average Customers	0.01%	2.84%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
Cust04	Street Lighting	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cust06	Average Customers	0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
Cust07	Average Secondary Customers	0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
Cust08	Average Primary Customers	0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
Cust09	Average Transformer Customers	0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
Services	Customer Services -- Weighted cost of Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Solar-DirectPlant	Plant Assignment to Solar Share and Business Solar	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	86.40%	13.60%
Solar-DirectDepExp	Depreciation Assignment to Solar Share and Business Solar	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	87.17%	12.83%
Solar-DirectPropTax	Property Tax Assignment to Solar Share and Business Solar	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	85.29%	14.71%
Solar-DirectADIT	ADIT Tax Assignment to Solar Share and Business Solar	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	85.00%	15.00%
SSP-Direct	Direct Assignment to Solar Share	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
NCPT	Maximum Class Non-Coincident Peak Demands (Transmission)	3.52%	0.60%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
NCPP	Maximum Class Non-Coincident Peak Demands (Primary)	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
SICDT	Sum of the Individual Customer Demands (Transformer)	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
SICD	Sum of the Individual Customer Demands (Secondary)	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
6CP	6CP Demand Allocator	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
Meters	Meters Allocator	0.08%	0.00%	0.02%	0.17%	0.01%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Production										
Internal Allocators										
DISTPT-PROD-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PROD-D	Total Plant in Service	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
TPIS-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PROD-D	O&M excluding Purchased Power	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
O&MxPP-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PROD-E		100.00%	34.24%	9.85%	0.68%	8.38%	0.46%	10.53%	22.11%	10.17%
CA-PROD-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PROD-D	Total Utility Plant	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
TUP-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PROD-D	Rate Base	100.00%	47.42%	10.08%	0.71%	7.92%	0.45%	8.49%	15.45%	6.67%
RB-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PROD-E		100.00%	34.24%	9.85%	0.68%	8.38%	0.46%	10.53%	22.11%	10.17%
PT&D-PROD-D	Production, Transmission, and Distribution Plant	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
PT&D-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Production									
Internal Allocators									
DISTPT-PROD-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PROD-D	Total Plant in Service	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
TPIS-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PROD-D	O&M excluding Purchased Power	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PROD-E		2.90%	0.63%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
CA-PROD-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PROD-D	Total Utility Plant	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
TUP-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PROD-D	Rate Base	2.24%	0.40%	0.02%	0.01%	0.00%	0.00%	0.10%	0.02%
RB-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PROD-E		2.90%	0.63%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
PT&D-PROD-D	Production, Transmission, and Distribution Plant	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
PT&D-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
LBDM-PROD-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PROD-D	Labor excl. A&G	100.00%	47.47%	10.09%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
LABORxAG-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PROD-E		100.00%	34.24%	9.85%	0.68%	8.38%	0.46%	10.53%	22.11%	10.17%
LBSUB1-PROD-D	Labor	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
LBSUB1-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PROD-E		100.00%	34.24%	9.85%	0.68%	8.38%	0.46%	10.53%	22.11%	10.17%
LBSUB2-PROD-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transmission										
Internal Allocators										
DISTPT-TRANS-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-TRANS-D	Total Plant in Service	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
TPIS-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-TRANS-D	O&M excluding Purchased Power	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
O&MxPP-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-D	Total Utility Plant	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
TUP-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-D	Rate Base	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
RB-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
LBDM-PROD-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PROD-D	Labor excl. A&G	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.01%	0.00%
LABORxAG-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PROD-E		2.90%	0.63%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PROD-D	Labor	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PROD-E		2.90%	0.63%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transmission									
Internal Allocators									
DISTPT-TRANS-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-TRANS-D	Total Plant in Service	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
TPIS-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-TRANS-D	O&M excluding Purchased Power	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
O&MxPP-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-D	Total Utility Plant	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-D	Rate Base	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
PT&D-TRANS-D	Production, Transmission, and Distribution Plant	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
PT&D-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-D	Labor excl. A&G	100.00%	47.48%	10.10%	0.71%	7.93%	0.45%	8.50%	15.47%	6.68%
LABORxAG-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Substation										
Internal Allocators										
DISTPT-SUB-D	Distribution Plant	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
DISTPT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
PT&D-TRANS-D	Production, Transmission, and Distribution Plant	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
PT&D-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-D	Labor excl. A&G	2.25%	0.40%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Substation									
Internal Allocators									
DISTPT-SUB-D	Distribution Plant	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
DISTPT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
TPIS-SUB-D	Total Plant in Service	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
TPIS-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SUB-D	O&M excluding Purchased Power	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
O&MxPP-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SUB-D	Total Utility Plant	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
TUP-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-D	Rate Base	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
RB-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SUB-D	Production, Transmission, and Distribution Plant	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
PT&D-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SUB-D	Labor Distribution Operations	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
LBDO-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SUB-D	Labor Distribution Maintenance	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
LBDM-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SUB-D	Labor excl. A&G	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
LABORxAG-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
TPIS-SUB-D	Total Plant in Service	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
TPIS-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SUB-D	O&M excluding Purchased Power	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
O&MxPP-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SUB-D	Total Utility Plant	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
TUP-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-D	Rate Base	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
RB-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SUB-D	Production, Transmission, and Distribution Plant	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
PT&D-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SUB-D	Labor Distribution Operations	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
LBDO-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SUB-D	Labor Distribution Maintenance	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
LBDM-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SUB-D	Labor excl. A&G	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
LABORxAG-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
LBSUB1-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Primary Distribution										
Internal Allocators										
DISTPT-PRI-D	Distribution Plant	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
DISTPT-PRI-C		100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
DISTPT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PRI-D	Total Plant in Service	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
TPIS-PRI-C		100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
TPIS-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PRI-D	O&M excluding Purchased Power	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
O&MxPP-PRI-C		100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
O&MxPP-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PRI-D	Customer Accounts	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
CA-PRI-C		100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
CA-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PRI-D	Total Utility Plant	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
TUP-PRI-C		100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
TUP-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PRI-D	Rate Base	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
RB-PRI-C		100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
RB-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-PRI-D	Production, Transmission, and Distribution Plant	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
PT&D-PRI-C		100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
PT&D-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
LBSUB1-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Primary Distribution									
Internal Allocators									
DISTPT-PRI-D	Distribution Plant	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
DISTPT-PRI-C		0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
DISTPT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PRI-D	Total Plant in Service	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
TPIS-PRI-C		0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
TPIS-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PRI-D	O&M excluding Purchased Power	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
O&MxPP-PRI-C		0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PRI-D	Customer Accounts	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
CA-PRI-C		0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
CA-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PRI-D	Total Utility Plant	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
TUP-PRI-C		0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
TUP-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PRI-D	Rate Base	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
RB-PRI-C		0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
RB-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-PRI-D	Production, Transmission, and Distribution Plant	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
PT&D-PRI-C		0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
PT&D-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
OHCOND&DEV-PRI-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PRI-D	Labor Distribution Operations	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
LBDO-PRI-C		100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
LBDO-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PRI-D	Labor Distribution Maintenance	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
LBDM-PRI-C		100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
LBDM-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PRI-D	Labor excl. A&G	100.00%	51.21%	12.24%	0.89%	9.51%	0.48%	9.63%	15.33%	0.00%
LABORxAG-PRI-C		100.00%	80.34%	15.13%	0.07%	0.70%	0.03%	0.14%	0.05%	0.00%
LABORxAG-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Secondary Distribution										
Internal Allocators										
DISTPT-SEC-D	Distribution Plant	100.00%	83.86%	15.10%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-SEC-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
DISTPT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-SEC-D	Total Plant in Service	100.00%	83.86%	15.10%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-SEC-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
TPIS-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SEC-D	O&M excluding Purchased Power	100.00%	83.86%	15.10%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SEC-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
O&MxPP-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
OHCOND&DEV-PRI-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PRI-D	Labor Distribution Operations	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
LBDO-PRI-C		0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
LBDO-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PRI-D	Labor Distribution Maintenance	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
LBDM-PRI-C		0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
LBDM-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PRI-D	Labor excl. A&G	0.00%	0.66%	0.03%	0.01%	0.01%	0.00%	0.00%	0.00%
LABORxAG-PRI-C		0.00%	3.50%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Secondary Distribution									
Internal Allocators									
DISTPT-SEC-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
DISTPT-SEC-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
DISTPT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-SEC-D	Total Plant in Service	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
TPIS-SEC-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
TPIS-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SEC-D	O&M excluding Purchased Power	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
O&MxPP-SEC-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
CA-SEC-D	Customer Accounts	100.00%	83.86%	15.10%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SEC-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
CA-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SEC-D	Total Utility Plant	100.00%	83.86%	15.10%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SEC-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
TUP-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SEC-D	Rate Base	100.00%	83.86%	15.10%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SEC-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
RB-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SEC-D	Production, Transmission, and Distribution Plant	100.00%	83.86%	15.10%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SEC-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
PT&D-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SEC-D	Labor Distribution Operations	100.00%	83.86%	15.10%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SEC-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
LBDO-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SEC-D	Labor Distribution Maintenance	100.00%	83.86%	15.10%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SEC-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
LBDM-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SEC-D	Labor excl. A&G	100.00%	83.86%	15.10%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SEC-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
LABORxAG-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
CA-SEC-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
CA-SEC-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
CA-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SEC-D	Total Utility Plant	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
TUP-SEC-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
TUP-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SEC-D	Rate Base	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
RB-SEC-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
RB-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SEC-D	Production, Transmission, and Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
PT&D-SEC-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
PT&D-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SEC-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
LBDO-SEC-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
LBDO-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SEC-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
LBDM-SEC-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
LBDM-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SEC-D	Labor excl. A&G	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
LABORxAG-SEC-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
LBSUB2-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transformers										
Internal Allocators										
DISTPT-XFMR-D	Distribution Plant	100.00%	69.21%	12.46%	0.85%	8.77%	0.00%	8.71%	0.00%	0.00%
DISTPT-XFMR-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
DISTPT-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-XFMR-D	Total Plant in Service	100.00%	69.21%	12.46%	0.85%	8.77%	0.00%	8.71%	0.00%	0.00%
TPIS-XFMR-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
TPIS-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-XFMR-D	O&M excluding Purchased Power	100.00%	69.21%	12.46%	0.85%	8.77%	0.00%	8.71%	0.00%	0.00%
O&MxPP-XFMR-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
O&MxPP-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-XFMR-D	Total Utility Plant	100.00%	69.21%	12.46%	0.85%	8.77%	0.00%	8.71%	0.00%	0.00%
TUP-XFMR-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
TUP-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-XFMR-D	Rate Base	100.00%	69.21%	12.46%	0.85%	8.77%	0.00%	8.71%	0.00%	0.00%
RB-XFMR-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
RB-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-XFMR-D	Production, Transmission, and Distribution Plant	100.00%	69.21%	12.46%	0.85%	8.77%	0.00%	8.71%	0.00%	0.00%
PT&D-XFMR-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
PT&D-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
LBSUB2-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transformers									
Internal Allocators									
DISTPT-XFMR-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
DISTPT-XFMR-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
DISTPT-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-XFMR-D	Total Plant in Service	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
TPIS-XFMR-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
TPIS-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-XFMR-D	O&M excluding Purchased Power	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
O&MxPP-XFMR-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
O&MxPP-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-XFMR-D	Total Utility Plant	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
TUP-XFMR-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
TUP-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-XFMR-D	Rate Base	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
RB-XFMR-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
RB-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-XFMR-D	Production, Transmission, and Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
PT&D-XFMR-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
PT&D-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
LBDO-XFMR-D	Labor Distribution Operations	100.00%	69.21%	12.46%	0.85%	8.77%	0.00%	8.71%	0.00%	0.00%
LBDO-XFMR-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
LBDO-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-XFMR-D	Labor excl. A&G	100.00%	69.21%	12.46%	0.85%	8.77%	0.00%	8.71%	0.00%	0.00%
LABORxAG-XFMR-C		100.00%	80.41%	15.15%	0.07%	0.70%	0.00%	0.14%	0.00%	0.00%
LABORxAG-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service										
Internal Allocators										
DISTPT-CS-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-CS-C		100.00%	46.16%	10.93%	0.16%	1.82%	0.34%	0.48%	0.92%	0.55%
DISTPT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-CS-D	Total Plant in Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-CS-C		100.00%	46.27%	10.95%	0.16%	1.83%	0.34%	0.48%	0.92%	0.55%
TPIS-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-CS-D	O&M excluding Purchased Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-CS-C		100.00%	66.06%	21.95%	0.43%	2.99%	0.34%	2.09%	1.29%	0.46%
O&MxPP-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-CS-D	Total Utility Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-CS-C		100.00%	46.26%	10.95%	0.16%	1.83%	0.34%	0.48%	0.92%	0.55%
TUP-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
LBDO-XFMR-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
LBDO-XFMR-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
LBDO-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-XFMR-D	Labor excl. A&G	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
LABORxAG-XFMR-C		0.00%	3.51%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
LABORxAG-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service									
Internal Allocators									
DISTPT-CS-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-CS-C		0.03%	38.33%	0.01%	0.06%	0.00%	0.22%	0.00%	0.00%
DISTPT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-CS-D	Total Plant in Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-CS-C		0.03%	38.42%	0.01%	0.06%	0.00%	-0.01%	0.00%	0.00%
TPIS-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-CS-D	O&M excluding Purchased Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-CS-C		0.02%	4.22%	0.01%	0.06%	0.00%	0.08%	0.00%	0.00%
O&MxPP-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-CS-D	Total Utility Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-CS-C		0.03%	38.42%	0.01%	0.06%	0.00%	0.00%	0.00%	0.00%
TUP-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
RB-CS-D	Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-CS-C		100.00%	46.84%	11.28%	0.17%	1.86%	0.34%	0.52%	0.93%	0.55%
RB-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-CS-D	Production, Transmission, and Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-CS-C		100.00%	46.26%	10.95%	0.16%	1.83%	0.34%	0.48%	0.92%	0.55%
PT&D-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-CS-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-CS-C		100.00%	66.28%	19.47%	0.30%	4.35%	0.97%	1.04%	2.64%	1.58%
LBDO-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-D	Labor excl. A&G	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-C		100.00%	66.10%	22.68%	0.45%	3.20%	0.38%	2.22%	1.40%	0.51%
LABORxAG-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Summary of Allocators	Description	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
RB-CS-D	Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-CS-C		0.03%	37.42%	0.01%	0.06%	0.00%	0.00%	0.00%	0.00%
RB-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-CS-D	Production, Transmission, and Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-CS-C		0.03%	38.42%	0.01%	0.06%	0.00%	0.00%	0.00%	0.00%
PT&D-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-CS-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-CS-C		0.08%	3.12%	0.02%	0.16%	0.01%	0.00%	0.00%	0.00%
LBDO-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-D	Labor excl. A&G	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-C		0.03%	2.95%	0.01%	0.06%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.0%	0.0%	100.0%	0.0%
Demand Factor	DEM	100.0%	100.0%	0.0%	0.0%
Commodity Factor	COM	100.0%	0.0%	0.0%	100.0%
Poles and Fixtures	Poles	100.0%	48.7%	51.3%	0.0%
Overhead Lines	P-LINES	100.0%	48.7%	51.3%	0.0%
Underground Conduit	U-LINES	100.0%	28.8%	71.2%	0.0%
Underground Conductors and Devices	UD-LINES	100.0%	28.8%	71.2%	0.0%
Acct 502 Steam Expenses	ACC502	100.0%	55.3%	0.0%	44.7%
Acct 505 Electric Expenses	ACC505	100.0%	77.3%	0.0%	22.7%
Purchased Power	OMPP	100.0%	21.3%	0.0%	78.7%
Line Transformers	L-Transformers	100.0%	50.7%	49.3%	0.0%
Internal Classifiers					
Production					
Total Distribution Plant Factor	DISTPT_PROD	0.0%	0.0%	0.0%	0.0%
Total Plant in Service	TPIS_PROD	100.0%	100.0%	0.0%	0.0%
Total O&M less Purchasd Power	O&MxPP_PROD	100.0%	18.2%	0.0%	81.8%
Customer Advances	CA_PROD	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_PROD	100.0%	100.0%	0.0%	0.0%
Rate Base	RB_PROD	100.0%	96.2%	0.0%	3.8%
Total Prod, Trans, and Dist Plant	PT&D_PROD	100.0%	100.0%	0.0%	0.0%
Poles, Towers, and Fixtures	POLES_PROD	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_PROD	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_PROD	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_PROD	0.0%	0.0%	0.0%	0.0%
Distribution Maintenance Labor	LBDM_PROD	0.0%	0.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_PROD	100.0%	59.3%	0.0%	40.7%
Steam Power Operation Labor	LBSUB1_PROD	100.0%	89.3%	0.0%	10.7%
Steam Power Maintenance Labor	LBSUB2_PROD	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_PROD	0.0%	0.0%	0.0%	0.0%

KENTUCKY UTILITIES COMPANY
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Transmission					
Total Distribution Plant Factor	DISTPT_TRANS	0.0%	0.0%	0.0%	0.0%
Total Plant in Service	TPIS_TRANS	100.0%	100.0%	0.0%	0.0%
Total O&M less Purchasd Power	O&MxPP_TRANS	100.0%	100.0%	0.0%	0.0%
Customer Advances	CA_TRANS	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_TRANS	100.0%	100.0%	0.0%	0.0%
Rate Base	RB_TRANS	100.0%	100.0%	0.0%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_TRANS	100.0%	100.0%	0.0%	0.0%
Poles, Towers, and Fixtures	POLES_TRANS	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_TRANS	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_TRANS	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_TRANS	0.0%	0.0%	0.0%	0.0%
Distribution Maintenance Labor	LBDM_TRANS	0.0%	0.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_TRANS	100.0%	100.0%	0.0%	0.0%
Steam Power Operation Labor	LBSUB1_TRANS	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_TRANS	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_TRANS	0.0%	0.0%	0.0%	0.0%
Substation					
Total Distribution Plant Factor	DISTPT_SUB	100.0%	100.0%	0.0%	0.0%
Total Plant in Service	TPIS_SUB	100.0%	100.0%	0.0%	0.0%
Total O&M less Purchasd Power	O&MxPP_SUB	100.0%	100.0%	0.0%	0.0%
Customer Advances	CA_SUB	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_SUB	100.0%	100.0%	0.0%	0.0%
Rate Base	RB_SUB	100.0%	100.0%	0.0%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_SUB	100.0%	100.0%	0.0%	0.0%
Poles, Towers, and Fixtures	POLES_SUB	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_SUB	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_SUB	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_SUB	100.0%	100.0%	0.0%	0.0%
Distribution Maintenance Labor	LBDM_SUB	100.0%	100.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_SUB	100.0%	100.0%	0.0%	0.0%
Steam Power Operation Labor	LBSUB1_SUB	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_SUB	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_SUB	0.0%	0.0%	0.0%	0.0%

KENTUCKY UTILITIES COMPANY Summary of Classifiers Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Primary Distribution					
Total Distribution Plant Factor	DISTPT_PRI	100.0%	45.6%	54.4%	0.0%
Total Plant in Service	TPIS_PRI	100.0%	45.6%	54.4%	0.0%
Total O&M less Purchasd Power	O&MxPP_PRI	100.0%	48.0%	52.0%	0.0%
Customer Advances	CA_PRI	100.0%	48.6%	51.4%	0.0%
Total Utility Plant	TUP_PRI	100.0%	45.6%	54.4%	0.0%
Rate Base	RB_PRI	100.0%	45.5%	54.5%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_PRI	100.0%	45.6%	54.4%	0.0%
Poles, Towers, and Fixtures	POLES_PRI	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_PRI	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_PRI	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_PRI	100.0%	47.0%	53.0%	0.0%
Distribution Maintenance Labor	LBDM_PRI	100.0%	48.4%	51.6%	0.0%
Total Labor excluding A&G	LABORxAG_PRI	100.0%	47.9%	52.1%	0.0%
Steam Power Operation Labor	LBSUB1_PRI	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_PRI	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_PRI	0.0%	0.0%	0.0%	0.0%
Secondary Distribution					
Total Distribution Plant Factor	DISTPT_SEC	100.0%	43.5%	56.5%	0.0%
Total Plant in Service	TPIS_SEC	100.0%	43.5%	56.5%	0.0%
Total O&M less Purchasd Power	O&MxPP_SEC	100.0%	47.4%	52.6%	0.0%
Customer Advances	CA_SEC	100.0%	48.6%	51.4%	0.0%
Total Utility Plant	TUP_SEC	100.0%	43.5%	56.5%	0.0%
Rate Base	RB_SEC	100.0%	43.4%	56.6%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_SEC	100.0%	43.5%	56.5%	0.0%
Poles, Towers, and Fixtures	POLES_SEC	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_SEC	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_SEC	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_SEC	100.0%	45.8%	54.2%	0.0%
Distribution Maintenance Labor	LBDM_SEC	100.0%	48.2%	51.8%	0.0%
Total Labor excluding A&G	LABORxAG_SEC	100.0%	47.3%	52.7%	0.0%
Steam Power Operation Labor	LBSUB1_SEC	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_SEC	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_SEC	0.0%	0.0%	0.0%	0.0%

KENTUCKY UTILITIES COMPANY
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Transformers					
Total Distribution Plant Factor	DISTPT_XFMR	100.0%	50.7%	49.3%	0.0%
Total Plant in Service	TPIS_XFMR	100.0%	50.7%	49.3%	0.0%
Total O&M less Purchasd Power	O&MxPP_XFMR	100.0%	50.7%	49.3%	0.0%
Customer Advances	CA_XFMR	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_XFMR	100.0%	50.7%	49.3%	0.0%
Rate Base	RB_XFMR	100.0%	50.7%	49.3%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_XFMR	100.0%	50.7%	49.3%	0.0%
Poles, Towers, and Fixtures	POLES_XFMR	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_XFMR	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_XFMR	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_XFMR	100.0%	50.7%	49.3%	0.0%
Distribution Maintenance Labor	LBDM_XFMR	0.0%	0.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_XFMR	100.0%	50.7%	49.3%	0.0%
Steam Power Operation Labor	LBSUB1_XFMR	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_XFMR	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_XFMR	0.0%	0.0%	0.0%	0.0%
Customer Service					
Total Distribution Plant Factor	DISTPT_CS	100.0%	0.0%	100.0%	0.0%
Total Plant in Service	TPIS_CS	100.0%	0.0%	100.0%	0.0%
Total O&M less Purchasd Power	O&MxPP_CS	100.0%	0.0%	100.0%	0.0%
Customer Advances	CA_CS	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_CS	100.0%	0.0%	100.0%	0.0%
Rate Base	RB_CS	100.0%	0.0%	100.0%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_CS	100.0%	0.0%	100.0%	0.0%
Poles, Towers, and Fixtures	POLES_CS	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_CS	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_CS	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_CS	100.0%	0.0%	100.0%	0.0%
Distribution Maintenance Labor	LBDM_CS	0.0%	0.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_CS	100.0%	0.0%	100.0%	0.0%
Steam Power Operation Labor	LBSUB1_CS	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_CS	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_CS	0.0%	0.0%	0.0%	0.0%

KENTUCKY UTILITIES COMPANY Functional Factors	Code	Total	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
INTERNAL FUNCTIONAL FACTORS									
Production Only	PRODUCTION	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission Only	TRANSMISSION	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Substation Only	SUBSTATION	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Transformers Only	XFMR	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Distribution Plant Factor	PDIST	100.0%	0.0%	0.0%	20.2%	31.5%	22.4%	11.1%	14.8%
Total Plant in Service	TPIS	100.0%	44.2%	21.3%	7.0%	10.9%	7.7%	3.8%	5.1%
Total O&M less Purchasd Power	OMxPP	100.0%	79.1%	7.5%	0.9%	3.9%	2.5%	0.2%	5.8%
Customer Advances	CA	100.0%	0.0%	0.0%	0.0%	61.5%	38.5%	0.0%	0.0%
Total Utility Plant	TUP	100.0%	43.1%	23.1%	6.8%	10.6%	7.6%	3.8%	5.0%
Rate Base	RB	100.0%	43.9%	23.1%	6.7%	10.3%	7.3%	3.7%	5.0%
Total Prod, Trans, and Dist Plant	PT&D	100.0%	44.2%	21.3%	7.0%	10.9%	7.7%	3.8%	5.1%
EXTERNAL FUNCTIONAL FACTORS									
Poles, Towers, and Fixtures	POLES	100.0%	0.0%	0.0%	0.0%	61.6%	38.4%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV	100.0%	0.0%	0.0%	0.0%	61.6%	38.4%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV	100.0%	0.0%	0.0%	0.0%	45.7%	54.3%	0.0%	0.0%
LABOR FUNCTIONAL FACTORS									
Distribution Operation Labor	LBDO	100.0%	0.0%	0.0%	13.6%	20.2%	13.5%	3.0%	49.7%
Distribution Maintenance Labor	LBDM	100.0%	0.0%	0.0%	4.2%	58.7%	37.1%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG	100.0%	60.6%	7.5%	1.8%	6.7%	4.3%	0.3%	18.7%

KENTUCKY UTILITIES COMPANY Functional Factors	Code	Total	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION									
Total Prod, Trans, and Dist Plant		6,459,137,125	2,853,694,449	1,376,873,343	449,845,531	700,911,535	499,395,867	248,118,633	330,297,768
Total Prod, Trans, and Dist Plant	PT&D	100.0%	44.2%	21.3%	7.0%	10.9%	7.7%	3.8%	5.1%
Total Distribution Plant		2,159,858,689	-	-	435,976,015	679,301,221	483,998,629	240,468,707	320,114,117
Total Distribution Plant Factor	PDIST	100.0%	0.0%	0.0%	20.2%	31.5%	22.4%	11.1%	14.8%
Total Plant in Service		6,690,797,192	2,956,043,576	1,426,255,569	465,979,457	726,050,065	517,306,941	257,017,528	342,144,056
Total Plant in Service	TPIS	100.0%	44.2%	21.3%	7.0%	10.9%	7.7%	3.8%	5.1%
Distribution Operation Labor		8,963,080	-	-	1,221,536	1,806,094	1,210,392	271,445	4,453,613
Labor Functional Factor	LBDO	100.0%	0.0%	0.0%	13.6%	20.2%	13.5%	3.0%	49.7%
Distribution Maintenance Labor		7,090,899	-	-	294,373	4,165,064	2,631,462	-	-
Distribution Maintenance Labor	LBDM	100.0%	0.0%	0.0%	4.2%	58.7%	37.1%	0.0%	0.0%
Total Labor excluding A&G		92,039,115	55,810,606	6,858,469	1,673,445	6,204,082	3,997,952	306,452	17,188,110
Total Labor excluding A&G	LABORxAG	100.0%	60.6%	7.5%	1.8%	6.7%	4.3%	0.3%	18.7%
O&M less Purchased Power		969,605,454	767,297,321	72,876,663	8,791,719	37,986,514	24,466,829	2,423,270	55,763,139
O&M less Purchased Power	OMxPP	100.0%	79.1%	7.5%	0.9%	3.9%	2.5%	0.2%	5.8%
Customer Advances		551,981,440	-	-	-	339,714,839	212,266,601	-	-
Customer Advances	PT&D	100.0%	0.0%	0.0%	0.0%	61.5%	38.5%	0.0%	0.0%

KENTUCKY UTILITIES COMPANY Data input of Taxes	Functional Factors	Proforma Taxes	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Taxes Other than Income									
Property Taxes	TUP	$ 49,904,946	21,514,108	11,516,860	3,406,079	5,307,066	3,781,258	1,878,671	2,500,904
Payroll Taxes	LABORxAG	$ 10,100,868	6,124,956	752,685	183,653	680,869	438,757	33,632	1,886,316
Other Taxes	TUP	$ 2,948,721	1,271,199	680,494	201,254	313,577	223,422	111,005	147,770
Direct Assignment - EV Prop Tax	CUSTSERVICE	$ 11,907	-	-	-	-	-	-	11,907
Direct Assignment - Solar Prop Tax	PRODUCTION	$ 52,945	52,945	-	-	-	-	-	-
Total Taxes Other than Income		**63,019,387**	**28,963,208**	**12,950,039**	**3,790,986**	**6,301,513**	**4,443,437**	**2,023,307**	**4,546,897**
Income Tax									
Federal & State Income Taxes	PT&D	81,990,800	36,028,747	18,931,541	5,467,589	8,422,876	6,008,682	3,010,495	4,120,870
Total Income Taxes		**81,990,800**	**36,028,747**	**18,931,541**	**5,467,589**	**8,422,876**	**6,008,682**	**3,010,495**	**4,120,870**
Total Taxes		**145,010,186**	**64,991,955**	**31,881,580**	**9,258,575**	**14,724,389**	**10,452,119**	**5,033,802**	**8,667,767**
Losses/(Gains) From Disposition Of Allowances	PT&D	(273,929)	(121,024)	(58,393)	(19,078)	(29,725)	(21,179)	(10,523)	(14,008)
Investment Tax Credit (ITC)	PT&D		-	-	-	-	-	-	-
Income Taxes at Proposed Rates									
Rate Base		6,094,469,285	2,678,057,715	1,407,202,920	406,412,073	626,081,952	446,632,163	223,773,520	306,308,940
Required Net Income		493,746,572	216,964,227	114,005,270	32,925,684	50,722,352	36,184,135	18,129,127	24,815,777
Interest Synchronization		(134,084,995)	$ (58,920,201)	$ (30,960,004)	$ (8,941,510)	$ (13,774,488)	$ (9,826,396)	$ (4,923,262)	$ (6,739,132)
Net Income Before Income Taxes		359,661,578	158,044,026	83,045,266	23,984,173	36,947,864	26,357,739	13,205,865	18,076,645
Taxable Income		359,661,578	158,044,026	83,045,266	23,984,173	36,947,864	26,357,739	13,205,865	18,076,645
Federal & State Income Tax		118,896,964	52,246,212	27,453,113	7,928,691	12,214,229	8,713,344	4,365,596	5,975,779
Income Tax at Proposed Rates		81,990,800	36,028,747	18,931,541	5,467,589	8,422,876	6,008,682	3,010,495	4,120,870
		118,896,964							

Tax Assumptions	
Effective State Income Tax	5.00%
Federal Taxable Income	95.00%
Federal Income Tax	21.00%
Effective Federal Income Tax	19.87%
Composite Income Tax	**24.84%**
Operating Income	75.16%
Gross Revenue Conversion Factor	1.3306
Weighted Cost of Debt	2.20%

KENTUCKY UTILITIES COMPANY Data input of Depreciation Expense	Functional Factors	Pro Forma Expense	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Depreciation Expense									
Intangible	PT&D	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission	TRANSMISSION	54,770,007	-	54,770,007	-	-	-	-	-
Steam Production	PRODUCTION	186,195,039	186,195,039	-	-	-	-	-	-
Hydraulic Production	PRODUCTION	1,647,550	1,647,550	-	-	-	-	-	-
Other Production	PRODUCTION	56,746,128	56,746,128	-	-	-	-	-	-
Direct Assignment - Solar	PRODUCTION	14,267	14,267	-	-	-	-	-	-
Distribution	PDIST	92,357,454	-	-	18,642,717	29,047,517	20,696,206	10,282,653	13,688,360.64
EV Direct Depreciation	CUSTSERVICE	94,830	-	-	-	-	-	-	94,829.53
General Plant Dep	PT&D	29,578,774	13,068,121	6,305,212	2,060,009	3,209,733	2,286,918	1,136,227	1,512,555.47
Regulatory Debits	PT&D	$ (2,265,320)	$ (1,000,835)	$ (482,891)	$ (157,768)	$ (245,821)	$ (175,146)	$ (87,019)	$ (115,841)
Total Depreciation Expense		**$ 419,138,729**	**$ 256,670,271**	**$ 60,592,327**	**$ 20,544,958**	**$ 32,011,429**	**$ 22,807,979**	**$ 11,331,861**	**$ 15,179,905**

KENTUCKY UTILITIES COMPANY Data input of O&M Expenses	Functional Factors	Proforma O&M Expenses	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service	Labor %
Production Expense										
Labor-related Expenses	PRODUCTION	15,981,177	15,981,177	-	-	-	-	-	-	74.1%
Fuel / Energy-related Expenses	PRODUCTION	590,888,671	590,888,671	-	-	-	-	-	-	1.7%
Account 502 Steam Expenses	PRODUCTION	32,820,527	32,820,527	-	-	-	-	-	-	55.3%
Account 505 Electric Expenses	PRODUCTION	7,237,284	7,237,284	-	-	-	-	-	-	77.3%
Demand-related Expenses	PRODUCTION	60,982,955	60,982,955	-	-	-	-	-	-	16.7%
Account 555 Purchased Power	PRODUCTION	45,422,231	45,422,231	-	-	-	-	-	-	0.0%
Solar Generation	PRODUCTION	594,314	594,314	-	-	-	-	-	-	7.4%
Solar Direct O&M Assignment	PRODUCTION	59,657	59,657	-	-	-	-	-	-	7.4%
Total Production Expenses		753,986,816	753,986,816	-	-	-	-	-	-	
Transmission Expenses										
Operations Expenses										
Total Transmission O&M Expenses	TRANSMISSION	60,634,049	-	60,634,049	-	-	-	-	-	11.3%
Total Transmission O&M		60,634,049	-	60,634,049	-	-	-	-	-	
Distribution Expenses										
Operations Expenses										
(580) Operation Supervision & Engineering	LBDO	2,619,153	-	-	356,952	527,769	353,696	79,320	1,301,416	44.1%
(581) Load Dispatching	SUBSTATION	-	-	-	-	-	-	-	-	0.0%
(582) Station Expenses	SUBSTATION	1,683,321	-	-	1,683,321	-	-	-	-	43.3%
(583) Overhead Line Expenses	OHCOND&DEV	5,688,892	-	-	-	3,503,076	2,185,816	-	-	28.9%
(584) Underground Line Expenses	UGCOND&DEV	152,838	-	-	-	69,860	82,978	-	-	39.5%
(585) Street Lighting Expense	CUSTSERVICE	-	-	-	-	-	-	-	-	0.0%
(586) Meter Expense	CUSTSERVICE	7,622,435	-	-	-	-	-	-	7,622,435	53.7%
(587) Customer Installations Expense	CUSTSERVICE	-	-	-	-	-	-	-	-	0.0%
(588) Miscellaneous Distribution Exp	PDIST	6,527,324	-	-	1,317,566	2,052,921	1,462,696	726,722	967,419	37.4%
(589) Rents	PDIST	-	-	-	-	-	-	-	-	0.0%
Total Dist. Operations Expenses		24,293,964	-	-	3,357,839	6,153,626	4,085,185	806,043	9,891,270	
Maintenance Expense										
(590) Maintenance Supervision and Engineering	LBDM	52,655	-	-	2,186	30,929	19,541	-	-	0.0%
(591) Maintenance of Structures	SUBSTATION	-	-	-	-	-	-	-	-	0.0%
(592) Maintenance of Station Equipment	SUBSTATION	1,766,087	-	-	1,766,087	-	-	-	-	16.7%
(593) Maintenance of Overhead Lines	OHCOND&DEV	37,313,251	-	-	-	22,976,557	14,336,694	-	-	17.9%
(594) Maintenance of Underground Lines	UGCOND&DEV	380,497	-	-	-	173,920	206,577	-	-	33.2%
(595) Maintenance of Line Transformers	XFMR	99,409	-	-	-	-	-	99,409	-	0.0%
(596) Maintenance of St Lights and Sig Systems	CUSTSERVICE	-	-	-	-	-	-	-	-	0.0%
(597) Maintenance of Meters	CUSTSERVICE	191,796	-	-	-	-	-	-	191,796	0.0%
(598) Miscellaneous Distribution Expenses	PDIST	1,123,981	-	-	226,880	353,505	251,871	125,139	166,586	0.0%
Total Dist. Maintenance Expenses		40,927,676	-	-	1,995,153	23,534,911	14,814,682	224,548	358,382	
Total Distribution Expenses		65,221,640	-	-	5,352,993	29,688,537	18,899,868	1,030,591	10,249,652	
					294,373					

KENTUCKY UTILITIES COMPANY Data input of O&M Expenses	Functional Factors	Proforma O&M Expenses	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service	Labor %
Customer Account Expense										
(901) Supervision/Customer Accts	CUSTSERVICE	4,149,327	-	-	-	-	-	-	4,149,327	72.6%
(902) Meter Reading Expenses	CUSTSERVICE	507,778	-	-	-	-	-	-	507,778	50.5%
(903) Records and Collection	CUSTSERVICE	15,772,015	-	-	-	-	-	-	15,772,015	52.0%
(904) Uncollectible Accounts	CUSTSERVICE	5,120,705	-	-	-	-	-	-	5,120,705	0.0%
(905) Miscellaneous Cust Accounts	CUSTSERVICE	-	-	-	-	-	-	-	-	0.0%
Total Customer Account Expenses		25,549,825	-	-	-	-	-	-	25,549,825	
Customer Service Expenses										
(907) Supervision	CUSTSERVICE	294,534	-	-	-	-	-	-	294,534	55.2%
(908) Customer Assistance Expenses	CUSTSERVICE	737,476	-	-	-	-	-	-	737,476	5.4%
Customer Service - EV Direct	CUSTSERVICE	43,508	-	-	-	-	-	-	43,508	
(909) Informational and Instructional Advertising	CUSTSERVICE	1,361,995	-	-	-	-	-	-	1,361,995	0.0%
Customer Service - BS Direct	CUSTSERVICE	7,000	-	-	-	-	-	-	7,000	
(910) Miscellaneous Customer Service	CUSTSERVICE	1,948,486	-	-	-	-	-	-	1,948,486	25.0%
(911) Demonstration and Selling Exp	CUSTSERVICE	-	-	-	-	-	-	-	-	0.0%
(912) Demonstration and Selling Exp	CUSTSERVICE	-	-	-	-	-	-	-	-	0.0%
(913) Advertising Expenses	CUSTSERVICE	-	-	-	-	-	-	-	-	0.0%
(916) Misc Sales Expense	CUSTSERVICE	-	-	-	-	-	-	-	-	0.0%
Total Customer Service Expenses		4,392,999	-	-	-	-	-	-	4,392,999	
Administrative & General Expense										
(920) Administrative and General Salaries	LABORxAG	29,478,163	17,874,945	2,196,621	535,969	1,987,035	1,280,459	98,150	5,504,985	74.8%
(921) Office Supplies and Expenses	LABORxAG	6,162,359	3,736,726	459,200	112,043	415,386	267,678	20,518	1,150,807	0.0%
(922) Administrative Expenses Transferred	LABORxAG	(4,136,562)	(2,508,325)	(308,244)	(75,211)	(278,833)	(179,682)	(13,773)	(772,494)	66.3%
(923) Outside Services Employed	LABORxAG	15,852,511	9,612,633	1,181,280	288,229	1,068,570	688,594	52,782	2,960,423	0.0%
(924) Property Insurance	TUP	12,605,833	5,434,396	2,909,123	860,365	1,340,548	955,134	474,546	631,720	0.0%
(925) Injuries and Damages	LABORxAG	5,871,497	3,560,354	437,526	106,755	395,780	255,043	19,550	1,096,490	0.0%
(926) Employee Benefits	LABORxAG	24,204,874	14,677,332	1,803,672	440,090	1,631,578	1,051,400	80,592	4,520,209	0.0%
(928) Regulatory Commission Fees	TUP	1,019,100	439,336	235,184	69,555	108,375	77,216	38,364	51,071	0.0%
(929) Duplicate Charges	LABORxAG	-	-	-	-	-	-	-	-	0.0%
(930) Miscellaneous General Expenses	LABORxAG	(2,196,696)	(1,332,031)	(163,691)	(39,940)	(148,073)	(95,419)	(7,314)	(410,228)	0.0%
(931) Rents	PT&D	1,237,868	546,899	263,872	86,211	134,327	95,707	47,551	63,300	0.0%
(935) Maintenance of General Plant	PT&D	15,143,410	6,690,470	3,228,072	1,054,660	1,643,283	1,170,831	581,713	774,381	1.6%
Total A&G Expense		105,242,356	58,732,736	12,242,614	3,438,726	8,297,977	5,566,961	1,392,679	15,570,663	
Total O&M Expenses		**1,015,027,685**	**812,719,552**	**72,876,663**	**8,791,719**	**37,986,514**	**24,466,829**	**2,423,270**	**55,763,139**	-

KENTUCKY UTILITIES COMPANY Data input of O&M Expenses	Functional Factors	Proforma O&M Expenses	Labor Expenses	Category
Production Expense				
Steam Power Generation Operation Expenses				
(500) Operation Supervision and Engineering	PRODUCTION	3,258,768	3,023,139	Labor
(501) Fuel	PRODUCTION	372,953,104	1,624,265	Energy
(502) Steam Expenses	PRODUCTION	32,820,527	18,150,745	ACC502
(505) Electric Expenses	PRODUCTION	7,237,284	5,592,783	ACC505
(506) Misc. Steam Power Expenses	PRODUCTION	31,219,627	2,088,344	Demand
(507) Rents	PRODUCTION	-	-	Demand
OPEN	PRODUCTION			
Total Steam Power Generation Operation Expenses		447,489,310	30,479,276	
Steam Power Generation Maintenance Expenses				
(510) Maintenance Supervision and Engineering	PRODUCTION	12,014,456	8,330,131	Labor
(511) Maintenance of Structures	PRODUCTION	7,051,601	991,527	Demand
(512) Maintenance of Boiler Plant	PRODUCTION	45,188,273	6,233,300	Energy
(513) Maintenance of Electric Plant	PRODUCTION	15,383,457	1,921,171	Energy
(514) Maintenance of Misc Steam Plant	PRODUCTION	2,427,379	158,737	Energy
Total Steam Power Generation Maintenance Expenses		82,065,166	17,634,866	
Hydraulic Power Generation Operation Expenses				
(535) Operation Supervision and Engineering	PRODUCTION	-	-	Labor
(536) Water for Power	PRODUCTION	-	-	Energy
(537) Hydraulic Expenses	PRODUCTION	-	-	Demand
(538) Electric Expenses	PRODUCTION	-	-	Demand
(539) Misc Hydraulic Power Expenses	PRODUCTION	59,915	-	Demand
(540) Rents	PRODUCTION	-	-	Demand
Total Hydraulic Power Generation Operation Expenses		59,915	-	
Hydraulic Power Generation Maintenance Expenses				
(541) Maintenance Supervision and Engineering	PRODUCTION	149,723	116,736	Labor
(542) Maintenance of Structures	PRODUCTION	206,748	55,483	Demand
(543) Maint of Reserves, Dams, and Waterways	PRODUCTION	27,601	-	Demand
(544) Maintenance of Electric Plant	PRODUCTION	137,291	60,052	Energy
(545) Maintenance of Misc Hydraulic Plant	PRODUCTION	-	-	Energy
Total Hydraulic Power Generation Maintenance Expenses		521,363	232,272	
Other Power Generation Operation Expenses				
(546) Operation Supervision and Engineering	PRODUCTION	558,230	369,100	Labor
(547) Fuel	PRODUCTION	154,799,167	-	Energy
(548) Generation Expense	PRODUCTION	434,016	267,063	Demand
(549) Misc Other Power Generation	PRODUCTION	5,251,800	2,043,136	Demand
(550) Rents	PRODUCTION	5,970	-	Demand
Total Other Power Generation Operation Expenses		161,049,181	2,679,298	

KENTUCKY UTILITIES COMPANY Data input of O&M Expenses	Functional Factors	Proforma O&M Expenses	Labor Expenses	Category
Other Power Generation Maintenance Expenses				
(551) Maintenance Supervision and Engineering	PRODUCTION	791,915	554,307	Demand
(552) Maintenance of Structures	PRODUCTION	966,696	414,973	Demand
(553) Maintenance of Generating and Elec Plant	PRODUCTION	6,055,966	856,879	Demand
(554) Maintenance of Misc Other Power Gen Plt	PRODUCTION	6,485,124	1,188,877	Demand
Total Other Power Generation Maintenance Expenses		14,299,701	3,015,035	
Other Power Supply Expenses				
(555) Purchased Power	PRODUCTION	45,422,231	-	Purchased Power
(556) System Control and Load Dispatch	PRODUCTION	2,272,369	1,721,493	Demand
(557) Other Expenses	PRODUCTION	153,608	-	Demand
Total Other Power Supply Expenses		47,848,208	1,721,493	
Total Solar Generation Expenses		653,971	-	Solar
Total Production Expenses		753,986,816	55,762,241	

KENTUCKY UTILITIES COMPANY Data input of Rate Base Items	Functional Factors	Pro Forma Gross Plant	Pro Forma Accumulated Depreciation	Pro Forma Net Plant	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Intangible Plant											
Total Intangible Plant	PT&D	97,519	(88,163)	9,357	4,134	1,995	652	1,015	723	359	478
Total Intangible Plant		36,111	18,235	9,357	4,134	1,995	652	1,015	723	359	478
Production Plant											
Total Electric Steam Production	PRODUCTION	4,857,621,416	(2,609,832,335)	2,247,789,081	2,247,789,081	-	-	-	-	-	-
Total Electric Hydro Production	PRODUCTION	46,652,796	(19,444,968)	27,207,828	27,207,828	-	-	-	-	-	-
Solar Production	PRODUCTION	22,700,463	(6,637,514)	16,062,949	16,062,949	-	-	-	-	-	-
Wind Production	PRODUCTION	659,467	(74,151)	585,316	585,316	-	-	-	-	-	-
Total Electric Other Production	PRODUCTION	1,090,436,703	(531,958,521)	558,478,182	558,478,182	-	-	-	-	-	-
Direct Assign Plant - Solar	PRODUCTION	4,508,025	(936,932)	3,571,093	3,571,093	-	-	-	-	-	-
Total Production Plant		6,022,578,871	(3,168,884,422)	2,853,694,449	2,853,694,449	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission	TRANSMISSION	1,839,453,059	(462,579,717)	1,376,873,343	-	1,376,873,343	-	-	-	-	-
Total Transmission Plant		1,839,453,059	(462,579,717)	1,376,873,343	-	1,376,873,343	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights	SUBSTATION	8,715,891	(1,627,240)	7,088,651	-	-	7,088,651	-	-	-	-
(361) Structures and Improvements	SUBSTATION	39,770,749	(5,893,889)	33,876,859	-	-	33,876,859	-	-	-	-
(362) Station Equipment	SUBSTATION	465,763,825	(70,753,321)	395,010,504	-	-	395,010,504	-	-	-	-
(363) PC HW/SW and Comm Equipment	PDIST	80,392,130	(11,681,485)	68,710,645	-	-	13,869,515	21,610,314	15,397,238	7,649,926	10,183,651
(364) Poles, Towers & Fixtures	OHCOND&DEV	565,348,849	(186,234,062)	379,114,787	-	-	-	233,449,306	145,665,481	-	-
(365) Overhead Conductors and Devices	OHCOND&DEV	622,216,841	(71,378,417)	550,838,424	-	-	-	339,192,382	211,646,042	-	-
(366) Underground Conduit	UGCOND&DEV	2,544,232	(1,401,216)	1,143,017	-	-	-	522,457	620,559	-	-
(367) Underground Conductors and Devices	UGCOND&DEV	298,349,868	(66,146,246)	232,203,623	-	-	-	106,137,075	126,066,547	-	-
(368) Line Transformers	XFMR	418,608,150	(178,139,443)	240,468,707	-	-	-	-	-	240,468,707	-
(369) Services	CUSTSERVICE	169,296,377	(77,918,365)	91,378,012	-	-	-	-	-	-	91,378,012
(370) Meters	CUSTSERVICE	117,550,491	(12,230,349)	105,320,141	-	-	-	-	-	-	105,320,141
(371.01) EV Direct Plant and ADIT	CUSTSERVICE	935,149	(227,004)	708,146	-	-	-	-	-	-	708,146
(371) Install on Customer Premises	CUSTSERVICE	264,549	(218,512)	46,036	-	-	-	-	-	-	46,036
(373) Street Lighting	CUSTSERVICE	188,082,327	(65,420,545)	122,661,782	-	-	-	-	-	-	122,661,782
Distribution Plant Adjustment	CUSTSERVICE			-	-	-	-	-	-	-	-
Total Distribution Plant		2,977,839,427	(749,270,093)	2,228,569,334	-	-	449,845,531	700,911,535	499,395,867	248,118,633	330,297,768

KENTUCKY UTILITIES COMPANY Data input of Rate Base Items	Functional Factors	Pro Forma Gross Plant	Pro Forma Accumulated Depreciation	Pro Forma Net Plant	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
General Plant											
(389) Land and Land Rights	PT&D	7,017,948	71,355	7,089,303	3,132,106	1,511,204	493,733	769,294	548,118	272,326	362,522
(390) Structures and Improvements	PT&D	126,616,925	(19,111,891)	107,505,034	47,496,517	22,916,500	7,487,170	11,665,880	8,311,880	4,129,654	5,497,433
(391) Office Equipment	PT&D	14,741,360	(4,342,101)	10,399,260	4,594,470	2,216,777	724,255	1,128,473	804,031	399,473	531,782
(392) Transportation Equipment	PT&D	8,321,444	(5,114,515)	3,206,929	1,416,845	683,611	223,346	347,999	247,948	123,190	163,991
(393) Stores Equipment	PT&D	698,899	(378,158)	320,741	141,706	68,371	22,338	34,805	24,798	12,321	16,402
(394) Tools, Shop, and Garage Equip	PT&D	24,680,434	(7,497,426)	17,183,008	7,591,580	3,662,846	1,196,708	1,864,610	1,328,525	660,061	878,679
(395) Lab Equipment	PT&D	-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment	PT&D	8,357,251	(4,015,100)	4,342,151	1,918,394	925,602	302,408	471,187	335,719	166,798	222,042
(397) Communication Equipment	PT&D	154,300,104	(74,341,377)	79,958,727	35,326,356	17,044,543	5,568,712	8,676,700	6,182,104	3,071,502	4,088,811
(398) Misc. Equipment	PT&D	98,245	(20,298)	77,947	34,437	16,616	5,429	8,458	6,027	2,994	3,986
General Plant Adjustment	PT&D			-	-	-	-	-	-	-	-
Total General Plant		344,832,611	(114,749,511)	230,083,100	101,652,411	49,046,069	16,024,099	24,967,406	17,789,148	8,838,317	11,765,648
Additions to Utility Plant											
Plant Held for Future Use	PT&D			1,567,610	692,581	334,162	109,176	170,109	121,202	60,218	80,162
CWIP Production	PRODUCTION			57,396,834	57,396,834	-	-	-	-	-	-
CWIP Transmission	TRANSMISSION			189,491,377	-	189,491,377	-	-	-	-	-
CWIP Distribution	PDIST			55,174,562	-	-	11,137,203	17,353,055	12,363,963	6,142,881	8,177,459
CWIP General	PT&D			111,487,204	49,255,870	23,765,366	7,764,508	12,098,004	8,619,766	4,282,624	5,701,067
Total Additional to Utility Plant				415,117,586	107,345,285	213,590,906	19,010,887	29,621,168	21,104,930	10,485,722	13,958,688
Total Utility Plant				**7,104,347,168**	**3,062,696,279**	**1,639,512,312**	**484,881,169**	**755,501,124**	**538,290,669**	**267,443,033**	**356,022,583**
Other Rate Base Items											
Prepayments	TPIS			11,753,788	5,192,910	2,505,517	818,591	1,275,459	908,758	451,505	601,048
Cash Working Capital	OMxPP			155,388,705	122,966,859	11,679,194	1,408,958	6,087,708	3,921,047	388,353	8,936,585
Materials and Supplies	TPIS			80,357,615	35,502,587	17,129,572	5,596,493	8,719,985	6,212,945	3,086,824	4,109,208
Fuel Stock	PRODUCTION			94,818,482	94,818,482	-	-	-	-	-	-
ADIT - Production	PRODUCTION			(549,705,267)	(549,705,267)	-	-	-	-	-	-
ADIT - Transmission	TRANSMISSION			(254,238,937)	-	(254,238,937)	-	-	-	-	-
ADIT - Distribution	PDIST			(412,312,953)	-	-	(83,227,000)	(129,677,323)	(92,394,426)	(45,905,023)	(61,109,182)
ADIT - General	PT&D			(44,025,337)	(19,450,719)	(9,384,738)	(3,066,137)	(4,777,398)	(3,403,871)	(1,691,171)	(2,251,302)
ADIT - Solar Direct	PRODUCTION			(560,511)	(560,511)	-	-	-	-	-	-
Customer Advances	CA			(17,950,562)	-	-	-	(11,047,604)	(6,902,958)	-	-
Investment Tax Credits	PRODUCTION			(73,402,905)	(73,402,905)	-	-	-	-	-	-
Total Other Rate Base Items				(1,009,877,884)	(384,638,564)	(232,309,392)	(78,469,095)	(129,419,172)	(91,658,506)	(43,669,512)	(49,713,642)
Total Rate Base				**6,094,469,285**	**2,678,057,715**	**1,407,202,920**	**406,412,073**	**626,081,952**	**446,632,163**	**223,773,520**	**306,308,940**

KENTUCKY UTILITIES COMPANY Data Inputs for Forecasted Operating Revenues	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Total Test Year Revenues at Current Rates	$ 1,881,317,987	$ 738,233,610	$ 274,970,655	$ 13,281,399	$ 182,621,656	$ 10,306,473	$ 164,990,263	$ 303,450,425	$ 123,913,184	$ 36,662,673
Special Contract	55,482,791	21,774,864	8,110,506	391,747	5,386,590	303,999	4,866,536	8,950,543	3,654,931	1,081,398
Curtailable Service Rider	(18,221,727)							(492,441)	(3,447,891)	(14,281,395)
Total Sales to Ultimate Customers	$ 1,918,579,051	$ 760,008,473	$ 283,081,162	$ 13,673,146	$ 188,008,245	$ 10,610,472	$ 169,856,799	$ 311,908,528	$ 124,120,223	$ 23,462,676
Sales for Resale	$ 26,763,365	$ 9,163,094	$ 2,636,699	$ 181,155	$ 2,241,692	$ 124,404	$ 2,818,658	$ 5,917,616	$ 2,722,923	$ 776,287
Unadjusted Total Revenues	$ 1,945,342,416	$ 769,171,567	$ 285,717,861	$ 13,854,301	$ 190,249,938	$ 10,734,877	$ 172,675,457	$ 317,826,143	$ 126,843,146	$ 24,238,963
Non-Base Revenue Adjustments										
Base ECR Revenues	$ 76,382,953	$ 29,611,221	$ 12,938,249	$ 529,607	$ 8,813,851	$ 472,342	$ 6,307,213	$ 10,896,581	$ 4,188,414	$ 1,246,566
Special Contract ECR Revenues	1,191,456	467,601	174,168	8,413	115,673	6,528	104,506	192,207	78,487	23,222
ECR Tracker Revenues	11,407,361	5,499,135	806,777	119,545	712,195	39,367	920,801	1,985,383	934,625	267,336
Special Contract ECR Tracker	550,049	215,873	80,406	3,884	53,402	3,014	48,246	88,734	36,234	10,721
DSM Electric Revenue	22,999,160	12,146,147	3,548,076	243,830	3,041,076	172,360	3,846,972	-	-	-
FAC Revenue	4,921,258	2,369,016	450,145	38,973	315,513	16,444	337,327	795,120	409,490	148,189
OST Revenue	(2,339,051)	(738,315)	(231,483)	(14,996)	(201,604)	(11,677)	(257,262)	(546,498)	(252,862)	(69,741)
Special Contract FAC, OSS	104,296	40,932	15,246	736	10,126	571	9,148	16,825	6,871	2,033
Sales for Resale	15,700,614	$ 5,375,490	$ 1,546,808	$ 106,274	$ 1,315,079	$ 72,981	$ 1,653,554	$ 3,471,544	$ 1,597,391	$ 455,406
Reconciliation Adjustment		-	-	-	-	-	-	-	-	-
Total Non-Base Revenue Adjustments	$ 130,918,095	$ 54,987,101	$ 19,328,392	$ 1,036,265	$ 14,175,311	$ 771,932	$ 12,970,505	$ 16,899,896	$ 6,998,651	$ 2,083,732
Forecasted Period Jurisdictional Revenues	**$ 1,814,424,321**	**$ 714,184,466**	**$ 266,389,469**	**$ 12,818,036**	**$ 176,074,626**	**$ 9,962,945**	**$ 159,704,952**	**$ 300,926,247**	**$ 119,844,495**	**$ 22,155,231**
Other Revenues										
Late Payment Charges	$ 3,806,178	2,969,909	640,989	2,989	41,094	2,319	37,126	68,283	27,883	8,250
Electric Service Revenues	$ 679,599	266,716	99,344	4,798	65,979	3,724	59,609	109,634	44,769	13,246
Rent From Electric Property	$ 10,863,632	5,759,729	1,214,688	70,018	732,063	40,831	763,356	1,332,947	495,820	164,882
Other Misc. Revenues - Transmission Service	$ 38,401,920	18,232,934	3,876,933	274,502	3,044,664	173,143	3,263,167	5,941,989	2,566,261	862,678
Other Miscellaneous Revenue	$ 134,343	52,724	19,638	949	13,043	736	11,784	21,672	8,850	2,618
Total Other Revenues	$ 53,885,672	$ 27,282,013	$ 5,851,593	$ 353,255	$ 3,896,843	$ 220,753	$ 4,135,043	$ 7,474,524	$ 3,143,583	$ 1,051,675
Total Forecasted Operating Revenues	**$ 1,868,309,993**	**$ 741,466,479**	**$ 272,241,062**	**$ 13,171,291**	**$ 179,971,469**	**$ 10,183,697**	**$ 163,839,995**	**$ 308,400,771**	**$ 122,988,078**	**$ 23,206,906**

KENTUCKY UTILITIES COMPANY Data Inputs for Forecasted Operating Revenues	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Total Test Year Revenues at Current Rates	$ 31,871,573	$ 383,551	$ 249,535	$ 99,109	$ 47,424	$ 183,089	$ 53,370
Special Contract	940,081	11,313	7,360	2,923	-	-	-
Curtailable Service Rider							
Total Sales to Ultimate Customers	$ 32,811,653	$ 394,864	$ 256,895	$ 102,032	$ 47,424	$ 183,089	$ 53,370
Sales for Resale	$ 169,870	$ 7,362	$ 3,095	$ 510	$ -	$ -	$ -
Unadjusted Total Revenues	$ 32,981,523	$ 402,225	$ 259,990	$ 102,542	$ 47,424	$ 183,089	$ 53,370
Non-Base Revenue Adjustments							
Base ECR Revenues	$ 1,350,883	$ 17,882	$ 7,519	$ 7,733	$ 2,175	$ (6,864)	$ (419)
Special Contract ECR Revenues	20,188	243	158	63	-	-	-
ECR Tracker Revenues	115,061	4,846	2,115	173	-	-	-
Special Contract ECR Tracker	9,320	112	73	29	-	-	-
DSM Electric Revenue	-	-	-	699	-	-	-
FAC Revenue	38,643	1,760	610	89	-	(44)	(17)
OST Revenue	(13,949)	(597)	(263)	(43)	-	231	7
Special Contract FAC, OSS	1,767	21	14	5	-	-	-
Sales for Resale	$ 99,653	$ 4,319	$ 1,816	$ 299	$ -	$ -	$ -
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Non-Base Revenue Adjustments	$ 1,621,567	$ 28,585	$ 12,042	$ 9,048	$ 2,175	$ (6,677)	$ (429)
Forecasted Period Jurisdictional Revenues	**$ 31,359,956**	**$ 373,641**	**$ 247,948**	**$ 93,494**	**$ 45,249**	**$ 189,766**	**$ 53,798**
Other Revenues							
Late Payment Charges	7,172	86	56	22	-	-	-
Electric Service Revenues	11,515	139	90	36	-	-	-
Rent From Electric Property	286,090	1,732	1,197	279	-	-	-
Other Misc. Revenues - Transmission Service	155,529	6,740	2,790	591	-	-	-
Other Miscellaneous Revenue	2,276	27	18	7	-	-	-
Total Other Revenues	$ 462,582	$ 8,724	$ 4,150	$ 935	$ -	$ -	$ -
Total Forecasted Operating Revenues	**$ 31,822,538**	**$ 382,365**	**$ 252,098**	**$ 94,429**	**$ 45,249**	**$ 189,766**	**$ 53,798**

KENTUCKY UTILITIES COMPANY Data Inputs for Customer and Energy Allocators	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Fluctuating Load Service FLS - Trans.
Test Year Customers										
Normalized Number of Bills	8,800,112	5,513,129	1,038,445	4,614	48,081	2,377	9,709	3,189	252	12
Test Year Customers	733,343	459,427	86,537	385	4,007	198	809	266	21	1
Customers Allocator	**100.0%**	**62.6%**	**11.8%**	**0.1%**	**0.5%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**
Customer Weighting (For Customer Accounts Expenses)		1.00	2.00	10.00	5.00	5.00	25.00	25.00	25.00	50.00
Weighted Average Customers	705,061	459,427	173,074	3,845	20,034	990	20,227	6,644	525	50
Cust05	**100.0%**	**65.2%**	**24.5%**	**0.5%**	**2.8%**	**0.1%**	**2.9%**	**0.9%**	**0.1%**	**0.0%**
Average Customers	571,856	459,427	86,537	385	4,007	198	809	266	21	1
Cust06	**100.0%**	**80.3%**	**15.1%**	**0.1%**	**0.7%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**
Average Secondary Customers	571,371	459,427	86,537	385	4,007		809			
Cust07	**100.0%**	**80.4%**	**15.1%**	**0.1%**	**0.7%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**
Average Primary Customers	571,834	459,427	86,537	385	4,007	198	809	266		
Cust08	**100.0%**	**80.3%**	**15.1%**	**0.1%**	**0.7%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**
Average Transformer Customers	571,371	459,427	86,537	385	4,007		809			
Cust09	**100.0%**	**80.4%**	**15.1%**	**0.1%**	**0.7%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**
Test Year Normalized Volumes (KWH)										
Test Period kWh Usage (As Metered)	17,680,973,132	5,982,064,904	1,720,511,817	118,215,851	1,463,295,875	83,257,490	1,840,323,959	3,962,655,520	1,861,580,355	530,756,000
Loss Factor		1.0769	1.0775	1.0774	1.0771	1.0506	1.0768	1.0499	1.0284	1.0283
Loss Adjusted kWh Usage	18,816,998,680	6,442,383,205	1,853,809,205	127,366,603	1,576,087,764	87,466,247	1,981,740,386	4,160,554,174	1,914,431,094	545,791,565
Energy Allocator	**100.0%**	**34.2%**	**9.9%**	**0.7%**	**8.4%**	**0.5%**	**10.5%**	**22.1%**	**10.2%**	**2.9%**
Meters Study										
Meter Unit Cost		$ 136.43	$ 215.24	$ 740.60	$ 1,051.18	$ 4,761.78	$ 1,240.72	$ 9,676.75	$ 73,214.37	$ 73,214.37
Number of Customers		459,427	86,537	385	4,007	198	809	266	21	1
Total Meter Cost	**$ 92,116,555**	**$ 62,679,164**	**$ 18,626,101**	**$ 284,788**	**$ 4,211,818**	**$ 943,185**	**$ 1,003,846**	**$ 2,571,636**	**$ 1,537,502**	**$ 73,214**
Meters Allocator %	**100.0%**	68.04%	20.22%	0.31%	4.57%	1.02%	1.09%	2.79%	1.67%	0.08%
Services Study										
Service Unit Cost		$ 1,570.57	$ 1,499.78	$ 4,418.95	$ 2,415.00	$ -	$ 4,418.95	$ -	$ -	$ -
Number of Customers		459,427	86,537	385	4,007	198	809	266	21	1
Total Service Costs	**$ 866,315,229**	**$ 721,562,999**	**$ 129,786,905**	**$ 1,699,240**	**$ 9,676,295**	**$ -**	**$ 3,575,300**	**$ -**	**$ -**	**$ -**
Services Allocator %	**100.0%**	83.29%	14.98%	0.20%	1.12%	0.00%	0.41%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Data Inputs for Customer and Energy Allocators	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Test Year Customers							
Normalized Number of Bills	2,164,320	1,944	13,800	72	168	-	-
Test Year Customers	180,360	162	1,150	6	14	-	-
Customers Allocator	**24.6%**	**0.0%**	**0.2%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Customer Weighting (For Customer Accounts Exp	0.11	0.11	0.11	5.00	2.00	1.00	1.00
Weighted Average Customers	20,040	18	128	30	28	-	-
Cust05	**2.8%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Average Customers	20,040	18	128	6	14	-	-
Cust06	**3.5%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Average Secondary Customers	20,040	18	128	6	14	-	-
Cust07	**3.5%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Average Primary Customers	20,040	18	128	6	14	-	-
Cust08	**3.5%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Average Transformer Customers	20,040	18	128	6	14	-	-
Cust09	**3.5%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Test Year Normalized Volumes (KWH)							
Test Period kWh Usage (As Metered)	110,939,891	4,807,014	2,021,262	333,125	210,069	-	-
Loss Factor	1.0765	1.0767	1.0766	1.0760	1.0762	1.0769	1.0769
Loss Adjusted kWh Usage	119,432,050	5,175,897	2,175,990	358,431	226,068	-	-
Energy Allocator	**0.6%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Meters Study							
Meter Unit Cost	$ -	$ 136.43	$ 136.43	$ 1,051.18	$ -	$ -	$ -
Number of Customers	180,360	162	1,150	6	14	-	-
Total Meter Cost	**$ -**	**$ 22,101**	**$ 156,893**	**$ 6,307**	**$ -**	**$ -**	**$ -**
Meters Allocator %	0.00%	0.02%	0.17%	0.01%	0.00%	0.00%	0.00%
Services Study							
Service Unit Cost	$ -	$ -	$ -	$ 2,415.00	$ -	$ -	$ -
Number of Customers	180,360	162	1,150	6	14	-	-
Total Service Costs	**$ -**	**$ -**	**$ -**	**$ 14,490**	**$ -**	**$ -**	**$ -**
Services Allocator %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

KENTUCKY UTILITIES COMPANY Target Revenues	Total Company	Residential RS	General Service GS	All Electric Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Revenue Requirements at EROR									
Base Rate Revenues at EROR	2,094,625,912	975,455,259	243,058,240	14,019,003	160,357,288	9,044,512	173,122,959	326,204,643	131,659,927
Current Base Rate Revenues	1,868,309,993	741,466,479	272,241,062	13,171,291	179,971,469	10,183,697	163,839,995	308,400,771	122,988,078
Increase / (Decrease) ($)	226,315,920	233,988,780	(29,182,822)	847,712	(19,614,181)	(1,139,185)	9,282,964	17,803,872	8,671,849
Increase / (Decrease) (%)	12.1%	31.6%	-10.7%	6.4%	-10.9%	-11.2%	5.7%	5.8%	7.1%
Revenue Requirements at Uniform %									
Uniform Increase in Revenues	2,094,625,912	831,283,302	305,218,719	14,766,783	201,772,138	11,417,290	183,686,594	345,758,600	137,886,120
Current Retail Revenues	1,868,309,993	741,466,479	272,241,062	13,171,291	179,971,469	10,183,697	163,839,995	308,400,771	122,988,078
Increase / (Decrease) ($)	226,315,920	89,816,823	32,977,657	1,595,492	21,800,669	1,233,592	19,846,599	37,357,828	14,898,042
Increase / (Decrease) (%)	12.1%	12.1%	12.1%	12.1%	12.1%	12.1%	12.1%	12.1%	12.1%
Movement to EROR	10.00%								
Step 1: Movement to EROR									
Movement to EROR	2,094,625,912	845,700,498	299,002,671	14,692,005	197,630,653	11,180,012	182,630,230	343,803,204	137,263,500
Current Revenues	1,868,309,993	741,466,479	272,241,062	13,171,291	179,971,469	10,183,697	163,839,995	308,400,771	122,988,078
Increase / (Decrease) ($)	226,315,920	104,234,019	26,761,609	1,520,714	17,659,184	996,315	18,790,235	35,402,433	14,275,422
Increase / (Decrease) (%)	12.1%	14.1%	9.8%	11.5%	9.8%	9.8%	11.5%	11.5%	11.6%
Step 2: Re-Allocation of Lighting, EV, Solar									
Lighting, EV, Solar Revenue Credit	116,551								
Allocation to Other Classes	(116,551)	(47,084)	(16,647)	(818)	(11,003)	(622)	(10,168)	(19,141)	(7,642)
Total Re-Allocation	-	(47,084)	(16,647)	(818)	(11,003)	(622)	(10,168)	(19,141)	(7,642)
Revenue Targets									
Target Revenues	2,094,625,912	845,653,414	298,986,024	14,691,187	197,619,651	11,179,390	182,620,062	343,784,063	137,255,858
Current Revenues	1,868,309,993	741,466,479	272,241,062	13,171,291	179,971,469	10,183,697	163,839,995	308,400,771	122,988,078
Increase / (Decrease) ($)	226,315,920	104,186,935	26,744,962	1,519,896	17,648,181	995,692	18,780,068	35,383,292	14,267,780
Increase / (Decrease) (%)	12.1%	14.1%	9.8%	11.5%	9.8%	9.8%	11.5%	11.5%	11.6%
Customers	733,343	459,427	86,537	385	4,007	198	809	266	21
Usage (MWh)	18,816,999	6,442,383	1,853,809	127,367	1,576,088	87,466	1,981,740	4,160,554	1,914,431
Target Increase ($/ Customer/ Mo.)		$ 18.90	$ 25.75	$ 329.38	$ 367.05	$ 418.91	$ 1,934.29	$ 11,095.25	$ 56,618.18
Target Increase ($ per MWh)		$ 16.17	$ 14.43	$ 11.93	$ 11.20	$ 11.38	$ 9.48	$ 8.50	$ 7.45

KENTUCKY UTILITIES COMPANY Target Revenues	Fluctuating Load Service FLS - Trans.	Outdoor Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Revenue Requirements at EROR								
Base Rate Revenues at EROR	25,071,597	35,239,183	412,797	254,183	57,430	238,260	371,113	59,515
Current Base Rate Revenues	23,206,906	31,822,538	382,365	252,098	94,429	45,249	189,766	53,798
Increase / (Decrease) ($)	1,864,692	3,416,645	30,433	2,085	(36,999)	193,011	181,347	5,716
Increase / (Decrease) (%)	8.0%	10.7%	8.0%	0.8%	-39.2%	426.6%	95.6%	10.6%
Revenue Requirements at Uniform %								
Uniform Increase in Revenues	26,018,052	35,677,331	428,682	282,636	105,868	50,730	212,754	60,315
Current Retail Revenues	23,206,906	31,822,538	382,365	252,098	94,429	45,249	189,766	53,798
Increase / (Decrease) ($)	2,811,146	3,854,792	46,317	30,538	11,439	5,481	22,987	6,517
Increase / (Decrease) (%)	12.1%	12.1%	12.1%	12.1%	12.1%	12.1%	12.1%	12.1%
Movement to EROR								
Step 1: Movement to EROR								
Movement to EROR	25,923,406	35,633,516	427,094	279,791	101,024	69,483	228,590	60,235
Current Revenues	23,206,906	31,822,538	382,365	252,098	94,429	45,249	189,766	53,798
Increase / (Decrease) ($)	2,716,501	3,810,978	44,729	27,692	6,595	24,234	38,823	6,437
Increase / (Decrease) (%)	11.7%	12.0%	11.7%	11.0%	7.0%	53.6%	20.5%	12.0%
Step 2: Re-Allocation of Lighting, EV, Solar								
Lighting, EV, Solar Revenue Credit					(6,111)	(19,141)	142,524	(720)
Allocation to Other Classes	(1,443)	(1,984)						
Total Re-Allocation	(1,443)	(1,984)	-	-	(6,111)	(19,141)	142,524	(720)
Revenue Targets								
Target Revenues	25,921,963	35,631,532	427,094	279,791	94,913	50,342	371,113	59,515
Current Revenues	23,206,906	31,822,538	382,365	252,098	94,429	45,249	189,766	53,798
Increase / (Decrease) ($)	2,715,057	3,808,994	44,729	27,692	484	5,093	181,347	5,716
Increase / (Decrease) (%)	11.7%	12.0%	11.7%	11.0%	0.5%	11.3%	95.6%	10.6%
Customers	1	180,360	162	1,150	6	14		
Usage (MWh)	545,792	119,432	5,176	2,176	358	226		
Target Increase ($/ Customer/ Mo.)	$ 226,254.78	$ 1.76	$ 23.01	$ 2.01	$ 6.72	$ 30.32		
Target Increase ($ per MWh)	$ 4.97	$ 31.89	$ 8.64	$ 12.73	$ 1.35	$ 22.53		

Target Revenues From Base Rates	Total Company	Residential RS	General Service GS	Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Service RTS - Trans.
Target Revenues									
Total Target Revenues	2,094,625,912	845,653,414	298,986,024	14,691,187	197,619,651	11,179,390	182,620,062	343,784,063	137,255,858
Less: Other Revenues	55,927,688	28,313,890	6,092,584	366,644	4,045,395	229,062	4,284,960	7,739,313	3,244,240
Less: Non-Base Revenues	(21,511,076)	(1,489,841)	(2,828,051)	(19,474)	(1,902,224)	(83,194)	265,336	1,001,953	(2,450,360)
Target Revenues from Base Rates	2,060,209,301	818,829,366	295,721,491	14,344,017	195,476,480	11,033,522	178,069,766	335,042,798	136,461,979
Current Revenues									
Total Proforma Revenues	1,868,309,993	741,466,479	272,241,062	13,171,291	179,971,469	10,183,697	163,839,995	308,400,771	122,988,078
Less: Other Revenues	53,885,672	27,282,013	5,851,593	353,255	3,896,843	220,753	4,135,043	7,474,524	3,143,583
Less: Non-Base Revenues	(29,512,203)	(4,629,976)	(3,997,660)	(75,967)	(2,679,020)	(127,034)	(436,463)	(288,798)	(2,977,435)
Current Revenues from Base Rates	1,843,936,524	718,814,442	270,387,129	12,894,003	178,753,646	10,089,978	160,141,415	301,215,045	122,821,930
Base Rate Revenue Change $	216,272,777	100,014,923	25,334,362	1,450,014	16,722,834	943,543	17,928,351	33,827,753	13,640,048
Base Rate Revenue Change	11.7%	13.9%	9.4%	11.2%	9.4%	9.4%	11.2%	11.2%	11.1%
Total Revenue Change	12.1%	14.1%	9.8%	11.5%	9.8%	9.8%	11.5%	11.5%	11.6%

Target Revenues From Base Rates	Load Service FLS - Trans.	Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Sports Lighting OSL	Vehicle Charging EV	Solar Share SSP	Business Solar BS
Target Revenues								
Total Target Revenues	25,921,963	35,631,532	427,094	279,791	94,913	50,342	371,113	59,515
Less: Other Revenues	1,084,257	512,896	9,066	4,384	998	-	-	-
Less: Non-Base Revenues	(14,005,710)	(236,292)	(2,271)	1,937	(4,274)	(2,175)	189,766	53,798
Target Revenues from Base Rates	38,843,416	35,354,928	420,298	273,470	98,190	52,517	181,347	5,716
Current Revenues								
Total Proforma Revenues	23,206,906	31,822,538	382,365	252,098	94,429	45,249	189,766	53,798
Less: Other Revenues	1,051,675	462,582	8,724	4,150	935	-	-	-
Less: Non-Base Revenues	(14,161,658)	(371,861)	(3,902)	876	(4,696)	(2,175)	189,766	53,798
Current Revenues from Base Rates	36,316,889	31,731,817	377,543	247,072	98,190	47,424	-	-
Base Rate Revenue Change $	2,526,527	3,623,111	42,756	26,398	-	5,093	181,347	5,716
Base Rate Revenue Change	7.0%	11.4%	11.3%	10.7%	0.0%	10.7%		
Total Revenue Change	11.7%	12.0%	11.7%	11.0%	0.5%	11.3%	95.6%	10.6%

KENTUCKY UTILITIES COMPANY Unit Costs	Total Company	Residential RS	General Service GS	Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri
Proposed Target Revenues	$ 2,060,209,301	$ 818,829,366	$ 295,721,491	$ 14,344,017	$ 195,476,480	$ 11,033,522	$ 178,069,766	$ 335,042,798
Revenue Requirements								
- Demand	$ 1,169,004,650	$ 571,354,478	$ 133,883,626	$ 9,015,306	$ 99,796,919	$ 5,488,843	$ 100,260,622	$ 175,530,125
- Customer	$ 249,937,556	$ 173,034,736	$ 42,457,880	$ 428,541	$ 3,829,148	$ 407,136	$ 1,675,555	$ 1,233,567
- Commodity	$ 675,683,705	$ 231,066,044	$ 66,716,734	$ 4,575,157	$ 56,731,220	$ 3,148,534	$ 71,186,782	$ 149,440,952
Total	$ 2,094,625,912	$ 975,455,259	$ 243,058,240	$ 14,019,003	$ 160,357,288	$ 9,044,512	$ 173,122,959	$ 326,204,643
Target Revenues by Classification								
- Demand	$ 1,156,690,425	$ 451,136,582	$ 173,867,105	$ 9,325,571	$ 133,618,401	$ 7,340,505	$ 105,126,117	$ 184,306,601
- Customer	$ 227,835,170	$ 136,626,740	$ 55,137,651	$ 443,289	$ 5,126,858	$ 544,483	$ 1,756,867	$ 1,295,245
- Commodity	$ 675,683,705	$ 231,066,044	$ 66,716,734	$ 4,575,157	$ 56,731,220	$ 3,148,534	$ 71,186,782	$ 149,440,952
Total	$ 2,060,209,301	$ 818,829,366	$ 295,721,491	$ 14,344,017	$ 195,476,480	$ 11,033,522	$ 178,069,766	$ 335,042,798
Billing Units								
kWh	17,680,973,132	5,982,064,904	1,720,511,817	118,215,851	1,463,295,875	83,257,490	1,840,323,959	3,962,655,520
Number of Bills	8,800,112	5,513,129	1,038,445	4,614	48,081	2,377	9,709	3,189
Unit Costs								
- Demand		0.075	0.101	0.079	0.091	0.088	0.057	0.047
- Customer		0.815	1.745	3.158	3.505	7.530	5.948	13.352
- Commodity		0.039	0.039	0.039	0.039	0.038	0.039	0.038

KENTUCKY UTILITIES COMPANY Unit Costs	Service RTS - Trans.	Load Service FLS - Trans.	Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Sports Lighting OSL	Vehicle Charging EV	Solar Share SSP	Business Solar BS
Proposed Target Revenues	$ 136,461,979	$ 38,843,416	$ 35,354,928	$ 420,298	$ 273,470	$ 98,190	$ 52,517	$ 181,347	$ 5,716
Revenue Requirements									
- Demand	$ 62,406,654	$ 5,529,813	$ 4,966,974	$ 213,960	$ 82,164	$ 38,132	$ 13,406	$ 371,113	$ 52,515
- Customer	$ 527,346	$ 24,351	$ 25,982,393	$ 12,967	$ 93,816	$ 6,325	$ 216,795	$ -	$ 7,000
- Commodity	$ 68,725,927	$ 19,517,433	$ 4,289,816	$ 185,870	$ 78,204	$ 12,973	$ 8,060	$ -	$ -
Total	$ 131,659,927	$ 25,071,597	$ 35,239,183	$ 412,797	$ 254,183	$ 57,430	$ 238,260	$ 371,113	$ 59,515
Target Revenues by Classification									
- Demand	$ 67,168,467	$ 19,241,252	$ 4,985,550	$ 221,032	$ 91,169	$ 73,093	$ 2,589	$ 181,347	$ 5,044
- Customer	$ 567,584	$ 84,731	$ 26,079,563	$ 13,396	$ 104,098	$ 12,125	$ 41,868	$ -	$ 672
- Commodity	$ 68,725,927	$ 19,517,433	$ 4,289,816	$ 185,870	$ 78,204	$ 12,973	$ 8,060	$ -	$ -
Total	$ 136,461,979	$ 38,843,416	$ 35,354,928	$ 420,298	$ 273,470	$ 98,190	$ 52,517	$ 181,347	$ 5,716
Billing Units									
kWh	1,861,580,355	530,756,000	110,939,891	4,807,014	2,021,262	333,125	210,069	-	-
Number of Bills	252	12	2,164,320	1,944	13,800	72	168	-	-
Unit Costs									
- Demand	0.036	0.036							
- Customer	74.041	232.115							
- Commodity	0.037	0.037							

KENTUCKY UTILITIES COMPANY Customer Charge Analysis	Total Company	Residential RS	General Service GS	Schools AES	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri
Summary of Monthly Customer Costs								
Fully-Loaded Customer Costs		$ 31.39	$ 40.89	$ 92.87	$ 79.64	$ 171.29	$ 172.58	$ 386.81
Basic Customer Costs		$ 28.38	$ 33.05	$ 72.64	$ 61.83	$ 131.28	$ 129.02	$ 300.65
Fully-Loaded Customer Costs								
Customer-related Revenue Requirements	$ 249,937,556	$ 173,034,736	$ 42,457,880	$ 428,541	$ 3,829,148	$ 407,136	$ 1,675,555	$ 1,233,567
Number of customers	733,343	459,427	86,537	385	4,007	198	809	266
Monthly Fully-Loaded cost per customer	**$ 28.40**	**$ 31.39**	**$ 40.89**	**$ 92.87**	**$ 79.64**	**$ 171.29**	**$ 172.58**	**$ 386.81**
Basic Customer Costs								
Plant								
(364) Poles, Towers & Fixtures	$ 194,606,629	$ 156,401,047	$ 29,459,472	$ 130,906	$ 1,364,000	$ 41,508	$ 275,433	$ 55,692
(365) Overhead Conductors and Devices	282,755,547	227,244,384	42,803,418	190,201	1,981,837	60,310	400,193	80,918
(366) Underground Conduit	813,532	653,902	123,168	547	5,703	129	1,152	173
(367) Underground Conductors and Devices	165,268,801	132,839,988	25,021,545	111,185	1,158,520	26,167	233,940	35,107
(368) Line Transformers	118,472,062	95,260,957	17,943,214	79,732	830,787	-	167,761	-
(369) Services	91,378,012	76,109,700	13,689,785	179,234	1,020,645	-	377,119	-
(370) Meters	105,320,141	71,663,322	21,295,885	325,608	4,815,522	1,078,377	1,147,732	2,940,243
(371) Install on Customer Premises	46,036	-	-	-	-	-	-	-
(373) Street Lighting	122,661,782	-	-	-	-	-	-	-
Total Customer-Related Plant	$ 1,081,322,542	$ 760,173,299	$ 150,336,487	$ 1,017,413	$ 11,177,014	$ 1,206,491	$ 2,603,331	$ 3,112,132
Net income before taxes & interest								
Net Plant	1,081,322,542	760,173,299	150,336,487	1,017,413	11,177,014	1,206,491	2,603,331	3,112,132
Net Income after taxes	87,603,903	61,585,832	12,179,588	82,426	905,512	97,744	210,910	252,131
Interest Expense	23,790,279	16,724,645	3,307,567	22,384	245,907	26,544	57,276	68,470
Return on Equity	63,813,624	44,861,187	8,872,021	60,042	659,605	71,200	153,634	183,661
Income Taxes	21,095,515	14,830,216	2,932,914	19,849	218,052	23,537	50,788	60,715
Net income before taxes & interest	108,699,418	76,416,048	15,112,502	102,275	1,123,564	121,282	261,699	312,846
O&M Expenses								
(580) Operation Supervision & Engineering	1,811,741	1,272,690	330,620	4,207	60,183	12,697	14,258	34,486
(581) Load Dispatching	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-
(583) Overhead Line Expenses	2,920,213	2,346,911	442,061	1,964	20,468	623	4,133	836
(584) Underground Line Expenses	108,781	87,436	16,469	73	763	17	154	23
(585) Street Lighting Expense	-	-	-	-	-	-	-	-
(586) Meter Expense	7,622,435	5,186,558	1,541,267	23,566	348,518	78,046	83,066	212,797
(587) Customer Installations Expense	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp	3,270,012	2,298,315	454,567	3,078	33,817	3,653	7,878	9,425
(589) Rents	-	-	-	-	-	-	-	-
(590) Maintenance Supervision and Engineering	26,093	20,971	3,950	18	183	6	37	7
(591) Maintenance of Structures	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	19,153,581	15,393,310	2,899,461	12,884	134,248	4,085	27,109	5,481
(594) Maintenance of Underground Lines	270,815	217,676	41,001	182	1,898	43	383	58
(595) Maintenance of Line Transformers	48,976	39,381	7,418	33	343	-	69	-
(596) Maintenance of St Lights and Sig Systems	-	-	-	-	-	-	-	-
(597) Maintenance of Meters	191,796	130,504	38,781	593	8,769	1,964	2,090	5,354
(598) Miscellaneous Distribution Expenses	563,084	395,761	78,275	530	5,823	629	1,357	1,623
Total Customer Account Expenses	25,549,825	16,648,623	6,271,820	139,347	725,977	35,889	732,985	240,758
Total Customer Service Expenses	4,392,999	3,488,741	657,134	2,920	30,426	1,504	6,144	2,018
Total O&M	$ 65,930,353	$ 47,526,878	$ 12,782,826	$ 189,395	$ 1,371,417	$ 139,157	$ 879,662	$ 512,867
Depreciation Expense								
Distribution	46,268,582	32,505,678	6,428,520	43,505	477,939	51,591	111,321	133,078
Total Depreciation Expense	$ 46,268,582	$ 32,505,678	$ 6,428,520	$ 43,505	$ 477,939	$ 51,591	$ 111,321	$ 133,078
Basic customer-related costs	220,898,353	156,448,604	34,323,848	335,175	2,972,920	312,029	1,252,681	958,790
Number of customers	733,343	459,427	86,537	385	4,007	198	809	266
Monthly basic cost per customer	**$ 25.10**	**$ 28.38**	**$ 33.05**	**$ 72.64**	**$ 61.83**	**$ 131.28**	**$ 129.02**	**$ 300.65**

KENTUCKY UTILITIES COMPANY Customer Charge Analysis	Service RTS - Trans.	Load Service FLS - Trans.	Lighting LS & RLS	Lighting Energy LE	Traffic Energy TE	Sports Lighting OSL	Vehicle Charging EV	Solar Share SSP	Business Solar BS
Summary of Monthly Customer Costs									
Fully-Loaded Customer Costs	$ 2,092.64	$ 2,029.27	$ 12.00	$ 6.67	$ 6.80	$ 87.85	$ 1,290.45	$ -	$ -
Basic Customer Costs	$ 1,699.49	$ 1,774.98	$ 10.93	$ 5.62	$ 5.62	$ 61.83	$ 465.56	$ -	$ -
Fully-Loaded Customer Costs									
Customer-related Revenue Requirements	$ 527,346	$ 24,351	$ 25,982,393	$ 12,967	$ 93,816	$ 6,325	$ 216,795	$ -	$ 7,000
Number of customers	21	1	180,360	162	1,150	6	14	-	-
Monthly Fully-Loaded cost per customer	**$ 2,092.64**	**$ 2,029.27**	**$ 12.00**	**$ 6.67**	**$ 6.80**	**$ 87.85**	**$ 1,290.45**	**$ -**	**$ -**
Basic Customer Costs									
Plant									
(364) Poles, Towers & Fixtures	$ -	$ -	$ 6,822,137	$ 6,128	$ 43,499	$ 2,043	$ 4,766	$ -	$ -
(365) Overhead Conductors and Devices	-	-	9,912,289	8,903	63,202	2,968	6,925	-	-
(366) Underground Conduit	-	-	28,523	26	182	9	20	-	-
(367) Underground Conductors and Devices	-	-	5,794,415	5,205	36,946	1,735	4,048	-	-
(368) Line Transformers	-	-	4,155,236	3,732	26,494	1,244	2,903	-	-
(369) Services	-	-	-	-	-	1,528	-	-	-
(370) Meters	1,757,880	83,709	-	25,269	179,382	7,211	-	-	-
(371) Install on Customer Premises	-	-	46,036	-	-	-	-	-	-
(373) Street Lighting	-	-	122,661,782	-	-	-	-	-	-
Total Customer-Related Plant	$ 1,757,880	$ 83,709	$ 149,420,419	$ 49,263	$ 349,705	$ 16,737	$ 18,661	$ -	$ -
Net income before taxes & interest									
Net Plant	1,757,880	83,709	149,420,419	49,263	349,705	16,737	18,661	-	-
Net Income after taxes	142,416	6,782	12,105,372	3,991	28,332	1,356	1,512	-	-
Interest Expense	38,675	1,842	3,287,413	1,084	7,694	368	411	-	-
Return on Equity	103,740	4,940	8,817,960	2,907	20,638	988	1,101	-	-
Income Taxes	34,294	1,633	2,915,042	961	6,822	327	364	-	-
Net income before taxes & interest	176,710	8,415	15,020,414	4,952	35,154	1,683	1,876	-	-
O&M Expenses									
(580) Operation Supervision & Engineering	20,540	978	58,457	311	2,210	90	12	-	-
(581) Load Dispatching	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-
(583) Overhead Line Expenses	-	-	102,371	92	653	31	72	-	-
(584) Underground Line Expenses	-	-	3,814	3	24	1	3	-	-
(585) Street Lighting Expense	-	-	-	-	-	-	-	-	-
(586) Meter Expense	127,225	6,058	-	1,829	12,983	522	-	-	-
(587) Customer Installations Expense	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp	5,324	254	452,387	149	1,058	51	56	-	-
(589) Rents	-	-	-	-	-	-	-	-	-
(590) Maintenance Supervision and Engineering	-	-	915	1	6	0	1	-	-
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	-	-	671,449	603	4,281	201	469	-	-
(594) Maintenance of Underground Lines	-	-	9,495	9	61	3	7	-	-
(595) Maintenance of Line Transformers	-	-	1,718	2	11	1	1	-	-
(596) Maintenance of St Lights and Sig Systems	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters	3,201	152	-	46	327	13	-	-	-
(598) Miscellaneous Distribution Expenses	917	44	77,899	26	182	9	10	-	-
Total Customer Account Expenses	19,025	1,812	726,205	652	4,630	1,087	1,015	-	-
Total Customer Service Expenses	159	8	152,177	137	970	46	43,615	-	7,000
Total O&M	$ 176,392	$ 9,306	$ 2,256,886	$ 3,859	$ 27,396	$ 2,054	$ 45,260	$ -	$ 7,000
Depreciation Expense									
Distribution	75,169	3,579	6,389,348	2,107	14,954	716	31,079	-	-
Total Depreciation Expense	$ 75,169	$ 3,579	$ 6,389,348	$ 2,107	$ 14,954	$ 716	$ 31,079	$ -	$ -
Basic customer-related costs	428,270	21,300	23,666,649	10,918	77,503	4,452	78,214	-	7,000
Number of customers	21	1	180,360	162	1,150	6	14	-	-
Monthly basic cost per customer	**$ 1,699.49**	**$ 1,774.98**	**$ 10.93**	**$ 5.62**	**$ 5.62**	**$ 61.83**	**$ 465.56**	**$ -**	**$ -**

Louisville Gas and Electric Company COSS Summary	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Current Delivery Service Rates								
Rate base	3,739,345,032	2,085,406,495	422,317,987	340,136,266	12,585,778	289,780,761	316,533,707	119,171,301
Net operating income	224,456,379	52,091,768	54,408,004	42,084,124	1,923,578	28,919,740	26,337,798	10,092,154
Rate of return	6.00%	2.50%	12.88%	12.37%	15.28%	9.98%	8.32%	8.47%
Relative rate of return	100%	42%	215%	206%	255%	166%	139%	141%
Revenues	$ 1,218,523,867	$ 510,989,021	$ 172,472,836	$ 148,430,855	$ 6,429,829	$ 129,996,561	$ 152,375,560	$ 68,267,256
Test Period Usage (MWh)	11,810,741	4,404,681	1,259,634	1,342,340	61,527	1,440,828	2,051,385	1,079,352
Revenue per MWh	$ 103.17	$ 116.01	$ 136.92	$ 110.58	$ 104.50	$ 90.22	$ 74.28	$ 63.25
Revenues at Equalized Rates of Return								
Rate of return	8.12%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%
Return requirement	303,556,641	169,291,409	34,283,391	27,611,954	1,021,702	23,524,140	25,695,919	9,674,218
Revenue required	1,323,559,442	642,707,569	155,298,806	136,297,536	5,614,405	126,596,020	153,905,480	68,666,938
Revenue deficiency	105,035,574	131,718,549	(17,174,030)	(12,133,319)	(815,424)	(3,400,541)	1,529,921	399,682
Percent increase required	8.62%	25.78%	-9.96%	-8.17%	-12.68%	-2.62%	1.00%	0.59%
Test Period Usage (MWh)	11,810,741	4,404,681	1,259,634	1,342,340	61,527	1,440,828	2,051,385	1,079,352
Revenue Required per MWh	$ 112	$ 146	$ 123	$ 102	$ 91	$ 88	$ 75	$ 64
Revenue Deficiency per MWh	$ 937,282	$ 902,709	$ (139,299)	$ (119,496)	$ (8,936)	$ (38,703)	$ 20,392	$ 6,282

Louisville Gas and Electric Company COSS Summary	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Service RTS - Trans.
Current Rate of Return	6.00%	2.50%	12.88%	12.37%	15.28%	9.98%	8.32%	8.47%
Proposed Rate of Return	8.12%	8.12%	8.12%	8.12%	8.12%	8.12%	8.12%	8.12%
EROR Revenues	$ 1,323,559,442	$ 642,707,569	$ 155,298,806	$ 136,297,536	$ 5,614,405	$ 126,596,020	$ 153,905,480	$ 68,666,938
Current Revenues	1,218,523,867	510,989,021	172,472,836	148,430,855	6,429,829	129,996,561	152,375,560	68,267,256
Difference	$ 105,035,574	$ 131,718,549	$ (17,174,030)	$ (12,133,319)	$ (815,424)	$ (3,400,541)	$ 1,529,921	$ 399,682
% Difference	8.62%	25.78%	-9.96%	-8.17%	-12.68%	-2.62%	1.00%	0.59%
Derivation of Delivery Revenues								
Current Total Revenues	$ 1,218,523,867	510,989,021	172,472,836	148,430,855	6,429,829	129,996,561	152,375,560	68,267,256
Less: Other Revenues	$ 21,350,905	10,389,083	3,011,679	2,226,632	94,789	1,933,748	2,199,971	983,188
Less: Non-Base Revenues	$ (23,066,080)	(10,151,167)	(4,942,668)	(3,543,940)	(171,856)	(1,828,727)	(428,569)	(1,572,218)
Current Delivery Revenues	$ 1,220,239,042	$ 510,751,104	$ 174,403,824	$ 149,748,162	$ 6,506,896	$ 129,891,541	$ 150,604,157	$ 68,856,285
Total Revenues at EROR	$ 1,323,559,442	642,707,569	155,298,806	136,297,536	5,614,405	126,596,020	153,905,480	68,666,938
Less: Other Revenues	22,016,324	10,725,988	3,094,264	2,295,129	97,521	1,992,691	2,265,758	1,010,433
Less: Non-Base Revenues	(23,066,080)	(10,151,167)	(4,942,668)	(3,543,940)	(171,856)	(1,828,727)	(428,569)	(1,572,218)
Delivery Revenues at EROR	$ 1,324,609,198	$ 642,132,748	$ 157,147,210	$ 137,546,347	$ 5,688,740	$ 126,432,056	$ 152,068,291	$ 69,228,723
Metrics								
Delivery Revenues at EROR	1,324,609,198	642,132,748	157,147,210	137,546,347	5,688,740	126,432,056	152,068,291	69,228,723
Test Period Usage (MWh)	11,810,741	4,404,681	1,259,634	1,342,340	61,527	1,440,828	2,051,385	1,079,352
Test Period Customers	542,498	395,863	48,375	2,575	60	584	136	13
Revenue requirement per kWh	$ 0.11	$ 0.15	$ 0.12	$ 0.10	$ 0.09	$ 0.09	$ 0.07	$ 0.06
Revenue requirement per Customer		$ 1,622	$ 3,249	$ 53,409	$ 95,409	$ 216,640	$ 1,121,560	$ 5,325,286

Louisville Gas and Electric Company COSS Summary	Special Contract SCC	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Current Delivery Service Rates								
Rate base	11,284,049	137,446,895	640,412	946,179	30,090	940,974	2,076,585	47,552
Net operating income	349,977	8,154,446	96,267	90,273	7,260	(148,447)	47,971	1,466
Rate of return	3.10%	5.93%	15.03%	9.54%	24.13%	-15.78%	2.31%	3.08%
Relative rate of return	52%	99%	250%	159%	402%	-263%	38%	51%
Revenues	$ 4,534,484	$ 23,947,842	$ 369,589	$ 366,305	$ 14,321	$ 55,251	$ 265,394	$ 8,765
Test Period Usage (MWh)	68,937	93,317	5,012	3,392	53	282	-	-
Revenue per MWh	$ 65.78	$ 256.63	$ 73.74	$ 107.98	$ 270.30	$ 195.80	$ -	$ -
Revenues at Equalized Rates of Return								
Rate of return	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%
Return requirement	916,029	11,157,814	51,988	76,810	2,443	76,387	168,575	3,860
Revenue required	5,177,900	27,897,846	329,708	359,420	9,712	286,506	400,113	11,483
Revenue deficiency	643,416	3,950,003	(39,881)	(6,885)	(4,609)	231,255	134,719	2,717
Percent increase required	14.19%	16.49%	-10.79%	-1.88%	-32.18%	418.55%	50.76%	31.00%
Test Period Usage (MWh)	68,937	93,317	5,012	3,392	53	282	-	-
Revenue Required per MWh	$ 75	$ 299	$ 66	$ 106	$ 183	$ 1,015	$ -	$ -
Revenue Deficiency per MWh	$ 8,566	$ 13,213	$ (606)	$ (65)	$ (25)	$ 228	$ -	$ -

Louisville Gas and Electric Company COSS Summary	Contract SCC	Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Sports Lighting OSL	Vehicle Charging EV	Solar Share SSP	Business Solar BS
Current Rate of Return	3.10%	5.93%	15.03%	9.54%	24.13%	-15.78%	2.31%	3.08%
Proposed Rate of Return	8.12%	8.12%	8.12%	8.12%	8.12%	8.12%	8.12%	8.12%
EROR Revenues	$ 5,177,900	$ 27,897,846	$ 329,708	$ 359,420	$ 9,712	$ 286,506	$ 400,113	$ 11,483
Current Revenues	4,534,484	23,947,842	369,589	366,305	14,321	55,251	265,394	8,765
Difference	$ 643,416	$ 3,950,003	$ (39,881)	$ (6,885)	$ (4,609)	$ 231,255	$ 134,719	$ 2,717
% Difference	14.19%	16.49%	-10.79%	-1.88%	-32.18%	418.55%	50.76%	31.00%
Derivation of Delivery Revenues								
Current Total Revenues	4,534,484	23,947,842	369,589	366,305	14,321	55,251	265,394	8,765
Less: Other Revenues	66,970	433,899	5,258	5,475	213	-	-	-
Less: Non-Base Revenues	11,695	(699,930)	(5,699)	(3,855)	(587)	(2,720)	265,394	8,765
Current Delivery Revenues	$ 4,455,818	$ 24,213,874	$ 370,030	$ 364,685	$ 14,694	$ 57,971	$ -	$ -
Total Revenues at EROR	5,177,900	27,897,846	329,708	359,420	9,712	286,506	400,113	11,483
Less: Other Revenues	69,132	454,131	5,404	5,654	220	-	-	-
Less: Non-Base Revenues	11,695	(699,930)	(5,699)	(3,855)	(587)	(2,720)	265,394	8,765
Delivery Revenues at EROR	$ 5,097,072	$ 28,143,645	$ 330,003	$ 357,621	$ 10,079	$ 289,226	$ 134,719	$ 2,717
Metrics								
Delivery Revenues at EROR	5,097,072	28,143,645	330,003	357,621	10,079	289,226	134,719	2,717
Test Period Usage (MWh)	68,937	93,317	5,012	3,392	53	282	-	-
Test Period Customers	2	93,151	223	1,500	1	16	-	-
Revenue requirement per kWh	$ 0.07	$ 0.30	$ 0.07	$ 0.11	$ 0.19	$ 1.02	$ -	$ -
Revenue requirement per Customer	$ 2,548,536	$ 302	$ 1,480	$ 238	$ 10,079	$ 18,077	$ -	$ -

Louisville Gas and Electric Company Allocation Income Tax	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
Current Income Tax Calculation									
Rate Base	3,739,345,032	2,085,406,495	422,317,987	340,136,266	12,585,778	289,780,761	316,533,707	119,171,301	11,284,049
Operating Revenues									
Total Sales to Ultimate Customers	1,236,236,864	$ 518,087,423	$ 176,886,673	$ 152,401,493	$ 6,632,522	$ 132,784,130	$ 152,000,146	$ 67,603,135	$ 4,503,250
Sale for Resale	54,082,161	$ 19,999,746	$ 5,721,111	$ 6,098,194	$ 286,018	$ 6,549,033	$ 9,535,087	$ 5,116,308	$ 313,390
Less: Jurisdictional Adjustments	(93,146,064)	$ (37,487,232)	$ (13,146,628)	$ (12,295,465)	$ (583,500)	$ (11,270,349)	$ (11,359,644)	$ (5,435,375)	$ (349,127)
Other Revenues	21,350,905	$ 10,389,083	$ 3,011,679	$ 2,226,632	$ 94,789	$ 1,933,748	$ 2,199,971	$ 983,188	$ 66,970
Total Operating Revenues	$ 1,218,523,867	$ 510,989,021	$ 172,472,836	$ 148,430,855	$ 6,429,829	$ 129,996,561	$ 152,375,560	$ 68,267,256	$ 4,534,484
Operating Expenses									
O&M Expenses	655,084,798	289,805,152	73,358,388	69,102,734	3,014,297	69,898,097	93,098,883	46,900,859	3,152,625
Depreciation & Amortization	262,381,948	140,771,326	29,736,854	25,400,996	971,907	22,363,580	24,425,802	10,281,114	849,546
Taxes Other than Income	49,640,718	27,019,768	5,690,371	4,671,237	178,496	4,094,234	4,507,403	1,859,191	157,792
Losses/(Gains) From Disposition Of Allowances	(186,019)	(103,741)	(21,009)	(16,921)	(626)	(14,416)	(15,746)	(5,928)	(561)
Total Operating Expenses	966,921,445	457,492,504	108,764,605	99,158,046	4,164,074	96,341,496	122,016,341	59,035,236	4,159,402
Total Operating Income	251,602,422	53,496,517	63,708,231	49,272,809	2,265,755	33,655,065	30,359,218	9,232,020	375,082
Less:									
Interest Expense	83,972,616	46,857,557	9,489,176	7,642,613	282,793	6,511,161	7,112,281	2,677,692	253,544
Net Income Before Taxes	167,629,806	6,638,960	54,219,055	41,630,196	1,982,962	27,143,904	23,246,938	6,554,328	121,537
Taxable Income	167,629,806	6,638,960	54,219,055	41,630,196	1,982,962	27,143,904	23,246,938	6,554,328	121,537
Income Taxes	42,318,193	1,676,007	13,687,616	10,509,555	500,599	6,852,486	5,868,696	1,654,642	30,682
Actual Income Taxes	28,458,011	1,127,076	9,204,607	7,067,434	336,641	4,608,139	3,946,563	1,112,709	20,633
Total Income Tax	28,458,011	1,127,076	9,204,607	7,067,434	336,641	4,608,139	3,946,563	1,112,709	20,633
Investment Tax Credit	(1,311,968)	(731,675)	(148,172)	(119,339)	(4,416)	(101,671)	(111,057)	(41,812)	(3,959)
Curtailable Rider Service Credits	(2,130,243)	-	-	-	-	-	(68,890)	(2,061,354)	-
Re-Allocation of Curtailable Rider Service Credits	2,130,243	1,009,348	243,792	240,590	9,951	228,857	254,805	130,322	8,431
Net Income after Taxes	224,456,379	52,091,768	54,408,004	42,084,124	1,923,578	28,919,740	26,337,798	10,092,154	349,977
Rate of Return	6.00%	2.50%	12.88%	12.37%	15.28%	9.98%	8.32%	8.47%	3.10%

Louisville Gas and Electric Company Allocation Income Tax	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Current Income Tax Calculation							
Rate Base	137,446,895	640,412	946,179	30,090	940,974	2,076,585	47,552
Operating Revenues							
Total Sales to Ultimate Customers	$ 24,259,979	$ 372,288	$ 366,320	$ 14,805	$ 57,979	$ 257,956	$ 8,765
Sale for Resale	$ 424,794	$ 22,810	$ 15,430	$ 241	$ -	$ -	$ -
Less: Jurisdictional Adjustments	$ (1,170,829)	$ (30,766)	$ (20,920)	$ (938)	$ (2,727)	$ 7,437	$ 0
Other Revenues	$ 433,899	$ 5,258	$ 5,475	$ 213	$ -	$ -	$ -
Total Operating Revenues	$ 23,947,842	$ 369,589	$ 366,305	$ 14,321	$ 55,251	$ 265,394	$ 8,765
Operating Expenses							
O&M Expenses	6,241,754	211,041	188,910	3,568	53,789	49,702	5,000
Depreciation & Amortization	7,188,891	37,723	60,431	1,791	168,007	122,896	1,086
Taxes Other than Income	1,387,511	7,890	12,571	360	16,960	35,997	936
Losses/(Gains) From Disposition Of Allowances	(6,837)	(32)	(47)	(1)	(47)	(103)	(2)
Total Operating Expenses	14,811,318	256,622	261,865	5,718	238,708	208,491	7,019
Total Operating Income	9,136,524	112,967	104,440	8,603	(183,457)	56,902	1,746
Less:							
Interest Expense	3,088,331	14,390	21,260	676	21,143		
Net Income Before Taxes	6,048,193	98,577	83,180	7,927	(204,600)	56,902	1,746
Taxable Income	6,048,193	98,577	83,180	7,927	(204,600)	56,902	1,746
Income Taxes	1,526,868	24,886	20,999	2,001	(51,651)	14,365	441
Actual Income Taxes	1,026,784	16,735	14,121	1,346	(34,734)	9,660	296
Total Income Tax	1,026,784	16,735	14,121	1,346	(34,734)	9,660	296
Investment Tax Credit	(48,224)	(225)	(332)	(11)	(330)	(729)	(17)
Curtailable Rider Service Credits	-	-	-	-	-	-	-
Re-Allocation of Curtailable Rider Service Credits	3,518	189	378	8	55	-	-
Net Income after Taxes	8,154,446	96,267	90,273	7,260	(148,447)	47,971	1,466
Rate of Return	5.93%	15.03%	9.54%	24.13%	-15.78%	2.31%	3.08%

Louisville Gas and Electric Company Allocation Summary	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
Revenue Requirement									
Production									
- Demand	396,523,809	183,687,275	47,400,962	46,635,067	1,963,670	43,707,304	48,081,555	22,326,749	1,540,657
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	428,568,810	159,534,693	45,811,394	48,809,711	2,239,798	52,341,491	74,471,877	39,160,209	2,497,490
Transmission									
- Demand	113,028,784	51,302,502	13,755,640	13,510,529	574,453	12,557,823	13,751,234	6,925,773	431,377
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Substation									
- Demand	41,802,397	19,881,539	5,584,372	5,666,298	212,210	4,793,784	5,107,405	-	200,993
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Primary Distribution									
- Demand	97,504,053	46,485,537	12,983,937	13,177,614	492,834	11,161,819	11,902,486	-	469,771
- Customer	73,373,238	62,569,434	8,491,005	449,880	10,708	99,610	22,759	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Secondary Distribution									
- Demand	45,114,086	33,955,271	5,859,448	5,052,051	-	-	-	-	-
- Customer	33,360,085	28,471,813	3,852,554	204,146	-	45,229	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Transformers									
- Demand	11,731,057	7,991,902	1,411,628	1,215,896	-	1,052,882	-	-	-
- Customer	13,050,534	11,104,900	1,537,130	81,373	-	17,942	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Customer Service									
- Demand	-	-	-	-	-	-	-	-	-
- Customer	69,502,588	37,722,703	8,610,737	1,494,970	120,731	818,138	568,164	254,207	37,612
- Commodity	-	-	-	-	-	-	-	-	-
Total Revenue Requirement									
- Demand	**705,704,186**	**343,304,026**	**86,995,986**	**85,257,455**	**3,243,168**	**73,273,611**	**78,842,680**	**29,252,522**	**2,642,799**
- Customer	**189,286,445**	**139,868,850**	**22,491,426**	**2,230,369**	**131,439**	**980,919**	**590,924**	**254,207**	**37,612**
- Commodity	**428,568,810**	**159,534,693**	**45,811,394**	**48,809,711**	**2,239,798**	**52,341,491**	**74,471,877**	**39,160,209**	**2,497,490**
Total Revenue Requirement	**1,323,559,442**	**642,707,569**	**155,298,806**	**136,297,536**	**5,614,405**	**126,596,020**	**153,905,480**	**68,666,938**	**5,177,900**

Louisville Gas and Electric Company Allocation Summary	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Revenue Requirement							
Production							
- Demand	654,526	37,220	71,925	1,570	8,733	400,113	6,483
- Customer	-	-	-	-	-	-	-
- Commodity	3,384,412	182,438	123,216	1,935	10,146	-	-
Transmission							
- Demand	185,236	10,878	20,630	472	2,235	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Substation							
- Demand	327,801	19,333	6,096	1,151	1,415	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Primary Distribution							
- Demand	764,936	44,904	14,197	2,664	3,355	-	-
- Customer	1,694,860	4,437	28,313	194	2,037	-	-
- Commodity	-	-	-	-	-	-	-
Secondary Distribution							
- Demand	227,942	13,351	4,226	791	1,007	-	-
- Customer	770,452	2,012	12,857	88	933	-	-
- Commodity	-	-	-	-	-	-	-
Transformers							
- Demand	54,091	3,230	1,011	194	224	-	-
- Customer	302,908	806	5,095	36	344	-	-
- Commodity	-	-	-	-	-	-	-
Customer Service							
- Demand	-	-	-	-	-	-	-
- Customer	19,530,682	11,099	71,852	616	256,077	-	5,000
- Commodity	-	-	-	-	-	-	-
Total Revenue Requirement							
- Demand	**2,214,531**	**128,915**	**118,085**	**6,842**	**16,970**	**400,113**	**6,483**
- Customer	**22,298,902**	**18,355**	**118,118**	**935**	**259,390**	**-**	**5,000**
- Commodity	**3,384,412**	**182,438**	**123,216**	**1,935**	**10,146**	**-**	**-**
Total Revenue Requirement	**27,897,846**	**329,708**	**359,420**	**9,712**	**286,506**	**400,113**	**11,483**

Louisville Gas and Electric Company Allocation Summary	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
Rate Base									
Production									
- Demand	1,249,458,514	591,009,645	142,749,267	140,874,296	5,826,745	134,003,990	149,197,251	76,308,422	4,936,572
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	83,049,659	30,972,423	8,857,377	9,438,941	432,638	10,131,479	14,424,734	7,589,689	484,747
Transmission									
- Demand	560,869,513	265,750,146	64,187,850	63,344,761	2,620,022	60,255,497	67,087,215	34,312,425	2,219,752
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Substation									
- Demand	217,712,259	108,388,484	27,282,959	27,821,480	1,012,281	24,114,786	26,144,074	-	1,088,116
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Primary Distribution									
- Demand	481,622,550	239,776,750	60,355,299	61,546,614	2,239,366	53,346,672	57,835,858	-	2,407,128
- Customer	376,469,281	325,286,380	39,750,626	2,116,188	48,995	479,556	111,413	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Secondary Distribution									
- Demand	221,082,685	170,323,127	26,559,855	23,006,144	-	-	-	-	-
- Customer	166,238,510	143,698,773	17,560,268	934,849	-	211,849	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Transformers									
- Demand	70,767,502	49,898,369	7,781,054	6,739,948	-	5,998,462	-	-	-
- Customer	80,210,167	69,334,732	8,472,839	451,065	-	102,217	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Customer Service									
- Demand	-	-	-	-	-	-	-	-	-
- Customer	231,864,391	90,967,666	18,760,593	3,861,978	405,731	1,136,254	1,733,161	960,765	147,735
- Commodity	-	-	-	-	-	-	-	-	-
Total Rate Base									
- Demand	**2,801,513,024**	**1,425,146,521**	**328,916,284**	**323,333,244**	**11,698,415**	**277,719,406**	**300,264,398**	**110,620,847**	**10,651,568**
- Customer	**854,782,349**	**629,287,551**	**84,544,326**	**7,364,081**	**454,725**	**1,929,876**	**1,844,575**	**960,765**	**147,735**
- Commodity	**83,049,659**	**30,972,423**	**8,857,377**	**9,438,941**	**432,638**	**10,131,479**	**14,424,734**	**7,589,689**	**484,747**
Total Rate Base	**3,739,345,032**	**2,085,406,495**	**422,317,987**	**340,136,266**	**12,585,778**	**289,780,761**	**316,533,707**	**119,171,301**	**11,284,049**

Louisville Gas and Electric Company Allocation Summary	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Rate Base							
Production							
- Demand	2,059,991	110,644	221,181	4,423	31,950	2,076,585	47,552
- Customer	-	-	-	-	-	-	-
- Commodity	656,175	35,244	23,855	373	1,984	-	-
Transmission							
- Demand	926,284	49,752	99,455	1,989	14,366	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Substation							
- Demand	1,722,017	92,492	30,816	5,059	9,696	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Primary Distribution							
- Demand	3,809,443	204,610	68,170	11,190	21,449	-	-
- Customer	8,504,841	20,360	136,952	822	13,147	-	-
- Commodity	-	-	-	-	-	-	-
Secondary Distribution							
- Demand	1,104,969	59,349	19,773	3,246	6,221	-	-
- Customer	3,757,105	8,994	60,500	363	5,808	-	-
- Commodity	-	-	-	-	-	-	-
Transformers							
- Demand	323,715	17,387	5,793	951	1,823	-	-
- Customer	1,812,805	4,340	29,191	175	2,802	-	-
- Commodity	-	-	-	-	-	-	-
Customer Service							
- Demand	-	-	-	-	-	-	-
- Customer	112,769,550	37,240	250,491	1,500	831,727	-	-
- Commodity	-	-	-	-	-	-	-
Total Rate Base							
- Demand	**9,946,419**	**534,234**	**445,188**	**26,858**	**85,505**	**2,076,585**	**47,552**
- Customer	**126,844,302**	**70,934**	**477,135**	**2,859**	**853,485**	**-**	**-**
- Commodity	**656,175**	**35,244**	**23,855**	**373**	**1,984**	**-**	**-**
Total Rate Base	**137,446,895**	**640,412**	**946,179**	**30,090**	**940,974**	**2,076,585**	**47,552**

Louisville Gas and Electric Company Allocation Summary	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
Total Expenses Excl. Income Taxes									
Production									
- Demand	272,905,053	130,219,285	31,452,460	31,039,341	1,283,828	29,525,582	32,804,278	14,751,956	1,087,693
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	420,263,963	156,732,652	44,821,813	47,764,757	2,189,320	51,269,270	72,994,834	38,406,815	2,453,011
Transmission									
- Demand	57,533,424	27,260,379	6,584,324	6,497,841	268,759	6,180,948	6,881,738	3,519,734	227,700
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Substation									
- Demand	20,238,450	10,075,753	2,536,214	2,586,274	94,101	2,241,701	2,430,343	-	101,151
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Primary Distribution									
- Demand	49,800,341	24,793,199	6,240,809	6,363,993	231,553	5,516,109	5,980,296	-	248,900
- Customer	38,355,799	33,141,135	4,049,911	215,604	4,992	48,859	11,351	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Secondary Distribution									
- Demand	24,073,486	18,546,325	2,892,078	2,505,117	-	-	-	-	-
- Customer	17,898,318	15,471,543	1,890,653	100,652	-	22,809	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Transformers									
- Demand	4,932,120	3,477,652	542,298	469,739	-	418,061	-	-	-
- Customer	5,590,223	4,832,263	590,512	31,437	-	7,124	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Customer Service									
- Demand	-	-	-	-	-	-	-	-	-
- Customer	47,236,799	29,492,959	6,514,730	1,067,423	73,391	697,887	390,695	158,836	24,056
- Commodity	-	-	-	-	-	-	-	-	-
Total Expenses Excl. Income Taxes									
- Demand	**429,482,873**	**214,372,594**	**50,248,183**	**49,462,305**	**1,878,241**	**43,882,401**	**48,096,656**	**18,271,690**	**1,665,443**
- Customer	**109,081,140**	**82,937,900**	**13,045,806**	**1,415,116**	**78,383**	**776,679**	**402,046**	**158,836**	**24,056**
- Commodity	**420,263,963**	**156,732,652**	**44,821,813**	**47,764,757**	**2,189,320**	**51,269,270**	**72,994,834**	**38,406,815**	**2,453,011**
Total Expenses Excl. Income Taxes	**958,827,976**	**454,043,146**	**108,115,803**	**98,642,179**	**4,145,944**	**95,928,350**	**121,493,536**	**56,837,341**	**4,142,510**

Louisville Gas and Electric Company Allocation Summary	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Total Expenses Excl. Income Taxes							
Production							
- Demand	453,885	24,379	48,734	975	7,040	203,709	1,910
- Customer	-	-	-	-	-	-	-
- Commodity	3,320,502	178,348	120,715	1,885	10,041	-	-
Transmission							
- Demand	95,017	5,103	10,202	204	1,474	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Substation							
- Demand	160,078	8,598	2,865	470	901	-	-
- Customer	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-
Primary Distribution							
- Demand	393,901	21,157	7,049	1,157	2,218	-	-
- Customer	866,498	2,074	13,953	84	1,339	-	-
- Commodity	-	-	-	-	-	-	-
Secondary Distribution							
- Demand	120,319	6,462	2,153	353	677	-	-
- Customer	404,514	968	6,514	39	625	-	-
- Commodity	-	-	-	-	-	-	-
Transformers							
- Demand	22,561	1,212	404	66	127	-	-
- Customer	126,343	302	2,034	12	195	-	-
- Commodity	-	-	-	-	-	-	-
Customer Service							
- Demand	-	-	-	-	-	-	-
- Customer	8,547,059	6,777	45,588	414	211,982	-	5,000
- Commodity	-	-	-	-	-	-	-
Total Expenses Excl. Income Taxes							
- Demand	**1,245,762**	**66,911**	**71,406**	**3,226**	**12,437**	**203,709**	**1,910**
- Customer	**9,944,414**	**10,123**	**68,089**	**549**	**214,143**	**-**	**5,000**
- Commodity	**3,320,502**	**178,348**	**120,715**	**1,885**	**10,041**	**-**	**-**
Total Expenses Excl. Income Taxes	**14,510,678**	**255,382**	**260,210**	**5,660**	**236,620**	**203,709**	**6,910**

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
UTILITY PLANT										
Intangible Plant										
Total Intangible Plant	59,212									
- Demand	47,852	23,994	5,591	5,500	205	4,833	5,261	2,117	184	150
- Customer	11,360	8,363	1,118	97	6	24	24	13	2	1,705
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	59,212	32,357	6,709	5,597	211	4,857	5,285	2,129	186	1,855
Total Intangible Plant	59,212									
- Demand	47,852	23,994	5,591	5,500	205	4,833	5,261	2,117	184	150
- Customer	11,360	8,363	1,118	97	6	24	24	13	2	1,705
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	59,212	32,357	6,709	5,597	211	4,857	5,285	2,129	186	1,855
Production Plant										
Steam Production										
Total Electric Steam Production	1,531,452,731									
- Demand	1,531,452,731	725,630,073	175,264,755	172,962,703	7,153,964	164,527,475	183,181,464	93,689,987	6,061,026	2,529,216
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,531,452,731	725,630,073	175,264,755	172,962,703	7,153,964	164,527,475	183,181,464	93,689,987	6,061,026	2,529,216
Total Electric Hydro Production	128,207,683									
- Demand	128,207,683	60,747,125	14,672,531	14,479,812	598,904	13,773,645	15,335,290	7,843,387	507,407	211,737
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	128,207,683	60,747,125	14,672,531	14,479,812	598,904	13,773,645	15,335,290	7,843,387	507,407	211,737
Solar Production	5,329,725									
- Demand	5,329,725	2,525,320	609,952	601,941	24,897	572,585	637,504	326,058	21,093	8,802
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	5,329,725	2,525,320	609,952	601,941	24,897	572,585	637,504	326,058	21,093	8,802
Wind Production	349,544									
- Demand	349,544	165,620	40,003	39,478	1,633	37,552	41,810	21,384	1,383	577
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	349,544	165,620	40,003	39,478	1,633	37,552	41,810	21,384	1,383	577
Total Electric Other Production	204,527,153									
- Demand	204,527,153	96,908,674	23,406,796	23,099,354	955,420	21,972,821	24,464,081	12,512,398	809,457	337,780
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	204,527,153	96,908,674	23,406,796	23,099,354	955,420	21,972,821	24,464,081	12,512,398	809,457	337,780

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
UTILITY PLANT							
Intangible Plant							
Total Intangible Plant							
- Demand	8	8	0	1	-	-	
- Customer	1	6	0	0	-	-	
- Commodity	-	-	-	-	-	-	
Total	9	14	0	2	-	-	
Total Intangible Plant							
- Demand	8	8	0	1	-	-	
- Customer	1	6	0	0	-	-	
- Commodity	-	-	-	-	-	-	
Total	9	14	0	2	-	-	
Production Plant							
Steam Production							
Total Electric Steam Production							
- Demand	135,847	271,562	5,431	39,227	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	135,847	271,562	5,431	39,227	-	-	
Total Electric Hydro Production							
- Demand	11,373	22,734	455	3,284	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	11,373	22,734	455	3,284	-	-	
Solar Production							
- Demand	473	945	19	137	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	473	945	19	137	-	-	
Wind Production							
- Demand	31	62	1	9	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	31	62	1	9	-	-	
Total Electric Other Production							
- Demand	18,143	36,267	725	5,239	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	18,143	36,267	725	5,239	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assign Plant - Solar	2,503,898									
- Demand	2,503,898	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,503,898	-	-	-	-	-	-	-	-	-
Total Production Plant	1,872,370,733									
- Demand	1,872,370,733	885,976,812	213,994,038	211,183,287	8,734,817	200,884,078	223,660,148	114,393,213	7,400,366	3,088,112
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,872,370,733	885,976,812	213,994,038	211,183,287	8,734,817	200,884,078	223,660,148	114,393,213	7,400,366	3,088,112
Transmission Plant										
Total Electric Transmission	458,193,851									
- Demand	458,193,851	217,100,555	52,437,291	51,748,543	2,140,387	49,224,815	54,805,884	28,031,016	1,813,392	756,714
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	458,193,851	217,100,555	52,437,291	51,748,543	2,140,387	49,224,815	54,805,884	28,031,016	1,813,392	756,714
Total Transmission Plant	458,193,851									
- Demand	458,193,851	217,100,555	52,437,291	51,748,543	2,140,387	49,224,815	54,805,884	28,031,016	1,813,392	756,714
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	458,193,851	217,100,555	52,437,291	51,748,543	2,140,387	49,224,815	54,805,884	28,031,016	1,813,392	756,714
Distribution Plant										
(360) Land and Land Rights	4,102,979									
- Demand	4,102,979	2,042,676	514,171	524,320	19,077	454,464	492,708	-	20,507	32,453
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	4,102,979	2,042,676	514,171	524,320	19,077	454,464	492,708	-	20,507	32,453
(361) Structures and Improvements	10,751,974									
- Demand	10,751,974	5,352,892	1,347,401	1,373,996	49,993	1,190,937	1,291,156	-	53,738	85,044
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	10,751,974	5,352,892	1,347,401	1,373,996	49,993	1,190,937	1,291,156	-	53,738	85,044
(362) Station Equipment	180,204,542									
- Demand	180,204,542	89,715,192	22,582,620	23,028,364	837,884	19,960,263	21,639,943	-	900,654	1,425,346
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	180,204,542	89,715,192	22,582,620	23,028,364	837,884	19,960,263	21,639,943	-	900,654	1,425,346

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Direct Assign Plant - Solar							
- Demand	-	-	-	-	2,444,729	59,168	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	2,444,729	59,168	
Total Production Plant							
- Demand	165,866	331,571	6,631	47,895	2,444,729	59,168	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	165,866	331,571	6,631	47,895	2,444,729	59,168	
Transmission Plant							
Total Electric Transmission							
- Demand	40,644	81,248	1,625	11,736	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	40,644	81,248	1,625	11,736	-	-	
Total Transmission Plant							
- Demand	40,644	81,248	1,625	11,736	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	40,644	81,248	1,625	11,736	-	-	
Distribution Plant							
(360) Land and Land Rights							
- Demand	1,743	581	95	183	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,743	581	95	183	-	-	
(361) Structures and Improvements							
- Demand	4,568	1,522	250	479	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	4,568	1,522	250	479	-	-	
(362) Station Equipment							
- Demand	76,557	25,507	4,187	8,025	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	76,557	25,507	4,187	8,025	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(363) PC HW/SW and Comm Equipment	6,482,716									
- Demand	3,490,555	2,001,774	429,549	419,447	11,448	293,905	295,654	-	12,305	24,508
- Customer	2,992,161	2,201,617	294,355	25,414	1,574	6,371	6,323	3,328	512	447,520
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	6,482,716	4,203,391	723,904	444,861	13,021	300,276	301,977	3,328	12,817	472,028
(364) Poles, Towers & Fixtures	227,696,169									
- Demand	133,123,499	80,026,928	16,421,176	15,814,675	384,387	9,156,943	9,927,511	-	413,183	906,054
- Customer	94,572,670	81,728,239	9,987,349	531,693	7,643	120,488	17,381	-	-	2,136,842
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	227,696,169	161,755,167	26,408,525	16,346,368	392,030	9,277,431	9,944,892	-	413,183	3,042,896
(365) Overhead Conductors and Devices	436,876,899									
- Demand	255,421,872	153,546,353	31,507,041	30,343,358	737,516	17,569,276	19,047,752	-	792,767	1,738,431
- Customer	181,455,028	156,810,629	19,162,563	1,020,150	14,665	231,179	33,348	-	-	4,099,924
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	436,876,899	310,356,982	50,669,603	31,363,508	752,181	17,800,455	19,081,100	-	792,767	5,838,355
(366) Underground Conduit	57,482,799									
- Demand	30,707,869	17,054,068	3,814,632	3,770,404	112,651	2,683,607	2,909,436	-	121,091	224,020
- Customer	26,774,929	23,136,823	2,827,365	150,519	2,749	34,110	6,252	-	-	604,929
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	57,482,799	40,190,891	6,641,997	3,920,923	115,401	2,717,716	2,915,687	-	121,091	828,949
(367) Underground Conductors and Devices	395,232,407									
- Demand	211,136,991	117,258,037	26,228,130	25,924,031	774,553	18,451,579	20,004,301	-	832,579	1,540,288
- Customer	184,095,417	159,081,023	19,440,009	1,034,920	18,903	234,526	42,985	-	-	4,159,285
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	395,232,407	276,339,060	45,668,140	26,958,951	793,456	18,686,105	20,047,286	-	832,579	5,699,573
(368) Line Transformers	135,917,551									
- Demand	63,708,399	44,920,975	7,004,889	6,067,634	-	5,400,112	-	-	-	291,424
- Customer	72,209,152	62,418,548	7,627,667	406,071	-	92,021	-	-	-	1,631,977
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	135,917,551	107,339,523	14,632,556	6,473,705	-	5,492,133	-	-	-	1,923,401
OPEN 13	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(369) Services	22,701,503									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	22,701,503	19,512,851	2,827,134	168,431	-	193,021	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	22,701,503	19,512,851	2,827,134	168,431	-	193,021	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(363) PC HW/SW and Comm Equipment							
- Demand	1,316	439	72	138	-	-	
- Customer	247	1,663	10	3,227	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,564	2,102	82	3,365	-	-	
(364) Poles, Towers & Fixtures							
- Demand	48,665	16,214	2,662	5,101	-	-	
- Customer	5,116	34,409	206	3,303	-	-	
- Commodity	-	-	-	-	-	-	
Total	53,781	50,623	2,868	8,405	-	-	
(365) Overhead Conductors and Devices							
- Demand	93,373	31,109	5,107	9,788	-	-	
- Customer	9,815	66,021	396	6,338	-	-	
- Commodity	-	-	-	-	-	-	
Total	103,188	97,130	5,503	16,126	-	-	
(366) Underground Conduit							
- Demand	12,032	4,009	658	1,261	-	-	
- Customer	1,448	9,741	58	935	-	-	
- Commodity	-	-	-	-	-	-	
Total	13,481	13,750	717	2,196	-	-	
(367) Underground Conductors and Devices							
- Demand	82,731	27,563	4,525	8,672	-	-	
- Customer	9,957	66,976	402	6,430	-	-	
- Commodity	-	-	-	-	-	-	
Total	92,688	94,540	4,927	15,102	-	-	
(368) Line Transformers							
- Demand	15,653	5,215	856	1,641	-	-	
- Customer	3,907	26,280	158	2,523	-	-	
- Commodity	-	-	-	-	-	-	
Total	19,560	31,495	1,014	4,164	-	-	
OPEN 13							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
(369) Services							
- Demand	-	-	-	-	-	-	
- Customer	-	-	65	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	65	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(370) Meters	78,224,893									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	78,224,893	58,135,535	13,109,781	3,162,008	356,899	717,508	1,510,619	847,841	130,437	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	78,224,893	58,135,535	13,109,781	3,162,008	356,899	717,508	1,510,619	847,841	130,437	-
(371.01) EV Direct Plant and ADIT	802,374									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	802,374	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	802,374	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises	101,662									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	101,662	-	-	-	-	-	-	-	-	101,662
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	101,662	-	-	-	-	-	-	-	-	101,662
(373) Street Lighting	101,263,299									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	101,263,299	-	-	-	-	-	-	-	-	101,263,299
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	101,263,299	-	-	-	-	-	-	-	-	101,263,299
Distribution Plant Adjustment	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Total Distribution Plant	1,657,841,767									
- Demand	892,648,679	511,918,895	109,849,610	107,266,230	2,927,509	75,161,086	75,608,460	-	3,146,824	6,267,569
- Customer	765,193,087	563,025,265	75,276,223	6,499,206	402,433	1,629,225	1,616,908	851,170	130,949	114,445,438
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,657,841,767	1,074,944,161	185,125,833	113,765,436	3,329,943	76,790,310	77,225,368	851,170	3,277,773	120,713,007
General Plant										
(389) Land and Land Rights	1,443,456									
- Demand	1,166,522	584,917	136,285	134,082	5,000	117,817	128,253	51,601	4,477	3,661
- Customer	276,933	203,878	27,266	2,357	146	591	587	309	48	41,565
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,443,456	788,795	163,551	136,439	5,146	118,408	128,840	51,910	4,525	45,227
(390) Structures and Improvements	65,506,501									
- Demand	52,938,794	26,544,555	6,184,831	6,084,863	226,891	5,346,727	5,820,320	2,341,724	203,176	166,156
- Customer	12,567,707	9,252,334	1,237,396	106,962	6,633	26,818	26,655	14,035	2,159	1,886,308
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	65,506,501	35,796,889	7,422,227	6,191,825	233,524	5,373,545	5,846,975	2,355,759	205,335	2,052,464

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(370) Meters							
- Demand	-	-	-	-	-	-	
- Customer	32,749	220,287	1,228	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	32,749	220,287	1,228	-	-	-	
(371.01) EV Direct Plant and ADIT							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	802,374	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	802,374	-	-	
(371) Install on Customer Premises							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
(373) Street Lighting							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
Distribution Plant Adjustment							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
Total Distribution Plant							
- Demand	336,638	112,158	18,411	35,289	-	-	
- Customer	63,239	425,377	2,524	825,130	-	-	
- Commodity	-	-	-	-	-	-	
Total	399,878	537,535	20,935	860,419	-	-	
General Plant							
(389) Land and Land Rights							
- Demand	197	190	10	34	-	-	
- Customer	23	154	1	7	-	-	
- Commodity	-	-	-	-	-	-	
Total	220	344	11	41	-	-	
(390) Structures and Improvements							
- Demand	8,924	8,630	438	1,560	-	-	
- Customer	1,041	7,001	42	322	-	-	
- Commodity	-	-	-	-	-	-	
Total	9,965	15,631	480	1,882	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(391) Office Equipment	4,544,700									
- Demand	3,672,780	1,841,604	429,090	422,155	15,741	370,944	403,801	162,464	14,096	11,528
- Customer	871,921	641,907	85,848	7,421	460	1,861	1,849	974	150	130,868
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	4,544,700	2,483,511	514,938	429,576	16,201	372,805	405,651	163,438	14,246	142,396
(392) Transportation Equipment	5,356,253									
- Demand	4,328,633	2,170,462	505,713	497,539	18,552	437,184	475,909	191,475	16,613	13,586
- Customer	1,027,620	756,533	101,178	8,746	542	2,193	2,180	1,148	177	154,237
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	5,356,253	2,926,995	606,891	506,285	19,095	439,377	478,088	192,623	16,790	167,823
(393) Stores Equipment	409,641									
- Demand	331,049	165,995	38,676	38,051	1,419	33,435	36,397	14,644	1,271	1,039
- Customer	78,591	57,859	7,738	669	41	168	167	88	14	11,796
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	409,641	223,854	46,414	38,720	1,460	33,603	36,564	14,732	1,284	12,835
(394) Tools, Shop, and Garage Equip	8,968,040									
- Demand	7,247,483	3,634,031	846,722	833,036	31,062	731,983	796,820	320,589	27,815	22,747
- Customer	1,720,557	1,266,673	169,403	14,643	908	3,672	3,649	1,921	296	258,241
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	8,968,040	4,900,703	1,016,126	847,680	31,970	735,655	800,469	322,511	28,111	280,989
(395) Lab Equipment	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment	4,368,400									
- Demand	3,530,303	1,770,164	412,445	405,778	15,131	356,555	388,137	156,161	13,549	11,080
- Customer	838,097	617,006	82,518	7,133	442	1,788	1,778	936	144	125,791
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	4,368,400	2,387,170	494,962	412,911	15,573	358,343	389,914	157,097	13,693	136,872
(397) Communication Equipment	101,319,940									
- Demand	81,881,269	41,056,882	9,566,176	9,411,553	350,936	8,269,867	9,002,380	3,621,982	314,255	256,996
- Customer	19,438,671	14,310,732	1,913,900	165,440	10,259	41,480	41,228	21,709	3,340	2,917,582
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	101,319,940	55,367,614	11,480,076	9,576,993	361,195	8,311,347	9,043,609	3,643,690	317,595	3,174,578
(398) Misc. Equipment	67,791									
- Demand	54,785	27,470	6,401	6,297	235	5,533	6,023	2,423	210	172
- Customer	13,006	9,575	1,281	111	7	28	28	15	2	1,952
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	67,791	37,045	7,681	6,408	242	5,561	6,051	2,438	212	2,124

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(391) Office Equipment							
- Demand	619	599	30	108	-	-	
- Customer	72	486	3	22	-	-	
- Commodity	-	-	-	-	-	-	
Total	691	1,084	33	131	-	-	
(392) Transportation Equipment							
- Demand	730	706	36	128	-	-	
- Customer	85	572	3	26	-	-	
- Commodity	-	-	-	-	-	-	
Total	815	1,278	39	154	-	-	
(393) Stores Equipment							
- Demand	56	54	3	10	-	-	
- Customer	7	44	0	2	-	-	
- Commodity	-	-	-	-	-	-	
Total	62	98	3	12	-	-	
(394) Tools, Shop, and Garage Equip							
- Demand	1,222	1,181	60	214	-	-	
- Customer	142	958	6	44	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,364	2,140	66	258	-	-	
(395) Lab Equipment							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
(396) Power Operated Equipment							
- Demand	595	575	29	104	-	-	
- Customer	69	467	3	21	-	-	
- Commodity	-	-	-	-	-	-	
Total	665	1,042	32	126	-	-	
(397) Communication Equipment							
- Demand	13,804	13,348	678	2,413	-	-	
- Customer	1,610	10,828	64	498	-	-	
- Commodity	-	-	-	-	-	-	
Total	15,413	24,176	742	2,911	-	-	
(398) Misc. Equipment							
- Demand	9	9	0	2	-	-	
- Customer	1	7	0	0	-	-	
- Commodity	-	-	-	-	-	-	
Total	10	16	0	2	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
General Plant Adjustment	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Total General Plant	191,984,722									
- Demand	155,151,619	77,796,079	18,126,339	17,833,354	664,966	15,670,046	17,058,039	6,863,063	595,462	486,966
- Customer	36,833,103	27,116,497	3,626,528	313,482	19,440	78,598	78,121	41,134	6,328	5,528,340
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	191,984,722	104,912,577	21,752,867	18,146,836	684,406	15,748,644	17,136,160	6,904,197	601,791	6,015,306
Total Utility Plant	4,393,938,962									
- Demand	3,378,412,734	1,692,816,336	394,412,868	388,036,914	14,467,885	340,944,857	371,137,792	149,289,409	12,956,229	10,599,511
- Customer	802,037,550	590,150,126	78,903,870	6,812,785	421,879	1,707,847	1,695,053	892,317	137,279	119,975,483
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	4,180,450,284	2,282,966,462	473,316,738	394,849,699	14,889,765	342,652,704	372,832,845	150,181,726	13,093,508	130,574,994
Additions to Utility Plant										
Plant Held for Future Use	2,903,134									
- Demand	2,346,155	1,176,408	274,101	269,670	10,055	236,958	257,946	103,781	9,004	7,364
- Customer	556,979	410,047	54,839	4,740	294	1,189	1,181	622	96	83,598
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,903,134	1,586,456	328,940	274,411	10,349	238,146	259,128	104,403	9,100	90,962
CWIP Production	54,721,890									
- Demand	54,721,890	25,928,224	6,262,563	6,180,306	255,626	5,878,898	6,545,443	3,347,732	216,573	90,374
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	54,721,890	25,928,224	6,262,563	6,180,306	255,626	5,878,898	6,545,443	3,347,732	216,573	90,374
CWIP Transmission	58,903,192									
- Demand	58,903,192	27,909,401	6,741,085	6,652,543	275,158	6,328,105	7,045,580	3,603,532	233,121	97,279
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	58,903,192	27,909,401	6,741,085	6,652,543	275,158	6,328,105	7,045,580	3,603,532	233,121	97,279
CWIP Distribution	38,265,046									
- Demand	20,603,440	11,815,724	2,535,465	2,475,838	67,571	1,734,811	1,745,137	-	72,633	144,663
- Customer	17,661,606	12,995,322	1,737,469	150,010	9,289	37,605	37,320	19,646	3,022	2,641,543
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	38,265,046	24,811,046	4,272,934	2,625,847	76,859	1,772,416	1,782,457	19,646	75,655	2,786,206
CWIP General	58,695,416									
- Demand	47,434,445	23,784,566	5,541,759	5,452,185	203,300	4,790,797	5,215,148	2,098,242	182,050	148,880
- Customer	11,260,971	8,290,316	1,108,737	95,841	5,943	24,030	23,884	12,576	1,935	1,690,177
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	58,695,416	32,074,882	6,650,496	5,548,025	209,243	4,814,827	5,239,032	2,110,818	183,985	1,839,057

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
General Plant Adjustment							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
Total General Plant							
- Demand	26,156	25,292	1,284	4,572	-	-	
- Customer	3,050	20,518	122	944	-	-	
- Commodity	-	-	-	-	-	-	
Total	29,206	45,810	1,406	5,516	-	-	
Total Utility Plant							
- Demand	569,312	550,277	27,952	99,494	2,444,729	59,168	
- Customer	66,291	445,902	2,645	826,074	-	-	
- Commodity	-	-	-	-	-	-	
Total	635,603	996,178	30,597	925,568	2,444,729	59,168	
Additions to Utility Plant							
Plant Held for Future Use							
- Demand	396	382	19	69	-	-	
- Customer	46	310	2	14	-	-	
- Commodity	-	-	-	-	-	-	
Total	442	693	21	83	-	-	
CWIP Production							
- Demand	4,854	9,703	194	1,402	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	4,854	9,703	194	1,402	-	-	
CWIP Transmission							
- Demand	5,225	10,445	209	1,509	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	5,225	10,445	209	1,509	-	-	
CWIP Distribution							
- Demand	7,770	2,589	425	815	-	-	
- Customer	1,460	9,818	58	19,045	-	-	
- Commodity	-	-	-	-	-	-	
Total	9,230	12,407	483	19,860	-	-	
CWIP General							
- Demand	7,997	7,732	393	1,398	-	-	
- Customer	933	6,273	37	289	-	-	
- Commodity	-	-	-	-	-	-	
Total	8,929	14,005	430	1,686	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Additional to Utility Plant	213,488,678									
- Demand	184,009,122	90,614,322	21,354,973	21,030,542	811,709	18,969,569	20,809,254	9,153,287	713,381	488,560
- Customer	29,479,556	21,695,686	2,901,045	250,591	15,526	62,823	62,385	32,844	5,053	4,415,318
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	213,488,678	112,310,008	24,256,018	21,281,133	827,235	19,032,392	20,871,639	9,186,131	718,434	4,903,878
Total Utility Plant	4,393,938,962									
- Demand	3,562,421,856	1,783,430,658	415,767,841	409,067,456	15,279,595	359,914,426	391,947,047	158,442,696	13,669,610	11,088,071
- Customer	831,517,106	611,845,812	81,804,915	7,063,376	437,405	1,770,670	1,757,438	925,161	142,332	124,390,801
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	**4,393,938,962**	**2,395,276,470**	**497,572,756**	**416,130,831**	**15,717,000**	**361,685,096**	**393,704,484**	**159,367,857**	**13,811,942**	**135,478,873**
OTHER RATE BASE ITEMS										
Other Rate Base Items										
Prepayments	8,678,768									
- Demand	7,013,709	3,516,812	819,410	806,166	30,060	708,372	771,117	310,248	26,918	22,014
- Customer	1,665,059	1,225,831	163,942	14,172	879	3,553	3,532	1,860	286	249,932
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	8,678,768	4,742,642	983,353	820,338	30,939	711,926	774,649	312,108	27,204	271,945
Cash Working Capital	126,666,257									
- Demand	31,654,453	15,853,912	3,699,571	3,640,340	136,355	3,172,053	3,497,575	1,423,633	121,819	97,582
- Customer	11,962,145	9,369,834	1,640,434	198,868	10,488	133,408	59,396	20,802	3,125	508,228
- Commodity	83,049,659	30,972,423	8,857,377	9,438,941	432,638	10,131,479	14,424,734	7,589,689	484,747	656,175
Total	126,666,257	56,196,169	14,197,382	13,278,149	579,482	13,436,940	17,981,706	9,034,124	609,691	1,261,985
Materials and Supplies	60,399,859									
- Demand	48,811,884	24,475,241	5,702,685	5,610,509	209,203	4,929,916	5,366,589	2,159,172	187,337	153,203
- Customer	11,587,975	8,531,164	1,140,956	98,628	6,116	24,729	24,579	12,942	1,991	1,739,398
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	60,399,859	33,006,405	6,843,640	5,709,138	215,320	4,954,645	5,391,169	2,172,114	189,328	1,892,602
Fuel Stock	48,216,116									
- Demand	48,216,116	22,845,670	5,518,019	5,445,542	225,235	5,179,968	5,767,268	2,949,727	190,825	79,630
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	48,216,116	22,845,670	5,518,019	5,445,542	225,235	5,179,968	5,767,268	2,949,727	190,825	79,630
ADIT - Production	(893,545,817)									
- Demand	(893,545,817)	(423,378,211)	(102,260,478)	(100,917,316)	(4,174,072)	(95,995,674)	(106,879,584)	(54,664,629)	(3,536,384)	(1,475,704)
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(893,545,817)	(423,378,211)	(102,260,478)	(100,917,316)	(4,174,072)	(95,995,674)	(106,879,584)	(54,664,629)	(3,536,384)	(1,475,704)

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Total Additional to Utility Plant							
- Demand	26,241	30,852	1,240	5,192	-	-	
- Customer	2,438	16,401	97	19,348	-	-	
- Commodity	-	-	-	-	-	-	
Total	28,679	47,253	1,337	24,540	-	-	
Total Utility Plant							
- Demand	595,553	581,129	29,192	104,686	2,444,729	59,168	
- Customer	68,729	462,303	2,743	845,421	-	-	
- Commodity	-	-	-	-	-	-	
Total	**664,282**	**1,043,432**	**31,934**	**950,108**	**2,444,729**	**59,168**	
OTHER RATE BASE ITEMS							
Other Rate Base Items							
Prepayments							
- Demand	1,182	1,143	58	207	-	-	
- Customer	138	928	6	2	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,320	2,071	64	209	-	-	
Cash Working Capital							
- Demand	5,241	5,185	256	929	-	-	
- Customer	1,213	8,159	77	8,112	-	-	
- Commodity	35,244	23,855	373	1,984	-	-	
Total	41,698	37,199	706	11,026	-	-	
Materials and Supplies							
- Demand	8,229	7,957	404	1,438	-	-	
- Customer	960	6,455	38	17	-	-	
- Commodity	-	-	-	-	-	-	
Total	9,188	14,412	442	1,456	-	-	
Fuel Stock							
- Demand	4,277	8,550	171	1,235	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	4,277	8,550	171	1,235	-	-	
ADIT - Production							
- Demand	(79,262)	(158,446)	(3,169)	(22,888)	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	(79,262)	(158,446)	(3,169)	(22,888)	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
ADIT - Transmission	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
ADIT - Distribution	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
ADIT - General	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
ADIT - Solar Direct	(4,629,354)									
- Demand	(2,679,417)	-	-	-	-	-	-	-	-	-
- Customer	(1,949,937)	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(4,629,354)	(3,282,651)	(536,686)	(330,416)	(8,124)	(192,139)	(205,985)	-	(8,558)	(62,435)
Customer Advances	(4,629,354)									
- Demand	(2,679,417)	(1,597,561)	(330,764)	(319,453)	(7,961)	(189,655)	(205,615)	-	(8,558)	(18,377)
- Customer	(1,949,937)	(1,685,090)	(205,921)	(10,963)	(163)	(2,484)	(371)	-	-	(44,058)
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(4,629,354)	(3,282,651)	(536,686)	(330,416)	(8,124)	(192,139)	(205,985)	-	(8,558)	(62,435)
Investment Tax Credits	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items	(654,593,931)									
- Demand	(760,908,833)	(358,284,137)	(86,851,557)	(85,734,212)	(3,581,180)	(82,195,020)	(91,682,648)	(47,821,849)	(3,018,042)	(1,141,653)
- Customer	23,265,243	17,441,739	2,739,410	300,705	17,320	159,206	87,137	35,604	5,402	2,453,500
- Commodity	83,049,659	30,972,423	8,857,377	9,438,941	432,638	10,131,479	14,424,734	7,589,689	484,747	656,175
Total	(654,593,931)	(309,869,975)	(75,254,769)	(75,994,565)	(3,131,221)	(71,904,335)	(77,170,777)	(40,196,556)	(2,527,893)	1,968,022
Total Rate Base	**3,739,345,032**									
- Demand	**2,801,513,024**	**1,425,146,521**	**328,916,284**	**323,333,244**	**11,698,415**	**277,719,406**	**300,264,398**	**110,620,847**	**10,651,568**	**9,946,419**
- Customer	**854,782,349**	**629,287,551**	**84,544,326**	**7,364,081**	**454,725**	**1,929,876**	**1,844,575**	**960,765**	**147,735**	**126,844,302**
- Commodity	**83,049,659**	**30,972,423**	**8,857,377**	**9,438,941**	**432,638**	**10,131,479**	**14,424,734**	**7,589,689**	**484,747**	**656,175**
Total	**3,739,345,032**	**2,085,406,495**	**422,317,987**	**340,136,266**	**12,585,778**	**289,780,761**	**316,533,707**	**119,171,301**	**11,284,049**	**137,446,895**
OPERATIONS & MAINTENANCE EXPENSES										

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
ADIT - Transmission							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
ADIT - Distribution							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
ADIT - General							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
ADIT - Solar Direct							
- Demand	-	-	-	-	(368,144)	(11,616)	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	(1,093)	(1,038)	(58)	(172)	-	-	
Customer Advances							
- Demand	(987)	(329)	(54)	(103)	-	-	
- Customer	(105)	(709)	(4)	(68)	-	-	
- Commodity	-	-	-	-	-	-	
Total	(1,093)	(1,038)	(58)	(172)	-	-	
Investment Tax Credits							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
Total Other Rate Base Items							
- Demand	(61,319)	(135,940)	(2,333)	(19,182)	(368,144)	(11,616)	
- Customer	2,205	14,832	117	8,064	-	-	
- Commodity	35,244	23,855	373	1,984	-	-	
Total	(23,871)	(97,253)	(1,844)	(9,134)	(368,144)	(11,616)	
Total Rate Base							
- Demand	**534,234**	**445,188**	**26,858**	**85,505**	**2,076,585**	**47,552**	
- Customer	**70,934**	**477,135**	**2,859**	**853,485**	**-**	**-**	
- Commodity	**35,244**	**23,855**	**373**	**1,984**	**-**	**-**	
Total	**640,412**	**946,179**	**30,090**	**940,974**	**2,076,585**	**47,552**	
OPERATIONS & MAINTENANCE EXPENSES							

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Production Expense										
Labor-related Expenses	10,811,793									
- Demand	9,653,784	4,574,138	1,104,812	1,090,301	45,096	1,037,128	1,154,717	590,591	38,207	15,943
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	1,158,009	431,866	123,503	131,613	6,033	141,269	201,132	105,827	6,759	9,149
Total	10,811,793	5,006,004	1,228,316	1,221,914	51,129	1,178,397	1,355,849	696,419	44,966	25,093
Fuel / Energy-related Expenses	366,258,368									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	366,258,368	136,591,881	39,062,032	41,626,796	1,907,983	44,680,965	63,614,707	33,471,386	2,137,789	2,893,804
Total	366,258,368	136,591,881	39,062,032	41,626,796	1,907,983	44,680,965	63,614,707	33,471,386	2,137,789	2,893,804
Account 502 Steam Expenses	21,993,335									
- Demand	6,486,404	3,073,376	742,327	732,576	30,300	696,849	775,857	396,820	25,671	10,712
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	15,506,931	5,783,133	1,653,839	1,762,428	80,782	1,891,737	2,693,369	1,417,138	90,511	122,520
Total	21,993,335	8,856,509	2,396,165	2,495,004	111,082	2,588,587	3,469,226	1,813,958	116,183	133,233
Account 505 Electric Expenses	2,463,165									
- Demand	1,894,681	897,734	216,834	213,986	8,851	203,550	226,628	115,911	7,499	3,129
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	568,484	212,010	60,630	64,611	2,961	69,351	98,739	51,952	3,318	4,492
Total	2,463,165	1,109,744	277,464	278,596	11,812	272,901	325,367	167,864	10,817	7,621
Demand-related Expenses	32,868,628									
- Demand	32,868,628	15,573,752	3,761,600	3,712,192	153,541	3,531,152	3,931,511	2,010,811	130,084	54,283
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	32,868,628	15,573,752	3,761,600	3,712,192	153,541	3,531,152	3,931,511	2,010,811	130,084	54,283
Solar Generation	380,521									
- Demand	380,521	180,298	43,548	42,976	1,778	40,880	45,515	23,279	1,506	628
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	380,521	180,298	43,548	42,976	1,778	40,880	45,515	23,279	1,506	628
Solar Direct O&M Assignment	46,873									
- Demand	46,873	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	46,873	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Production Expense							
Labor-related Expenses							
- Demand	856	1,712	34	247	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	491	333	5	28	-	-	
Total	1,348	2,044	39	275	-	-	
Fuel / Energy-related Expenses							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	155,430	105,203	1,643	8,750	-	-	
Total	155,430	105,203	1,643	8,750	-	-	
Account 502 Steam Expenses							
- Demand	575	1,150	23	166	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	6,581	4,454	70	370	-	-	
Total	7,156	5,604	93	537	-	-	
Account 505 Electric Expenses							
- Demand	168	336	7	49	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	241	163	3	14	-	-	
Total	409	499	9	62	-	-	
Demand-related Expenses							
- Demand	2,916	5,828	117	842	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	2,916	5,828	117	842	-	-	
Solar Generation							
- Demand	34	67	1	10	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	34	67	1	10	-	-	
Solar Direct O&M Assignment							
- Demand	-	-	-	-	46,873	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	46,873	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Account 555 Purchased Power	51,849,549									
- Demand	28,378,922	13,446,448	3,247,782	3,205,123	132,568	3,048,813	3,394,484	1,736,143	112,315	46,868
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	23,470,627	8,753,103	2,503,179	2,667,535	122,268	2,863,253	4,076,568	2,144,919	136,994	185,441
Total	51,849,549	22,199,550	5,750,961	5,872,658	254,836	5,912,065	7,471,052	3,881,062	249,309	232,309
Total Production Expenses	486,672,232									
- Demand	79,709,812	37,745,745	9,116,903	8,997,155	372,134	8,558,372	9,528,713	4,873,555	315,282	131,564
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	406,962,419	151,771,993	43,403,183	46,252,981	2,120,027	49,646,575	70,684,515	37,191,222	2,375,372	3,215,406
Total	486,672,232	189,517,738	52,520,086	55,250,136	2,492,161	58,204,947	80,213,228	42,064,777	2,690,654	3,346,971
Transmission Expenses										
Operations Expenses										
Total Transmission O&M Expenses	23,981,626									
- Demand	23,981,626	11,362,929	2,744,540	2,708,492	112,027	2,576,401	2,868,511	1,467,129	94,912	39,606
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	23,981,626	11,362,929	2,744,540	2,708,492	112,027	2,576,401	2,868,511	1,467,129	94,912	39,606
Total Transmission O&M	23,981,626									
- Demand	23,981,626	11,362,929	2,744,540	2,708,492	112,027	2,576,401	2,868,511	1,467,129	94,912	39,606
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	23,981,626	11,362,929	2,744,540	2,708,492	112,027	2,576,401	2,868,511	1,467,129	94,912	39,606
Distribution Expenses										
Operations Expenses										
(580) Operation Supervision & Engineering	2,974,213									
- Demand	1,406,727	788,773	174,223	171,582	4,995	121,822	129,004	-	5,369	10,145
- Customer	1,567,486	1,210,497	210,288	36,697	3,749	8,407	15,757	8,771	1,349	69,023
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,974,213	1,999,270	384,512	208,279	8,744	130,230	144,761	8,771	6,719	79,168
(581) Load Dispatching	-									
- Demand	-			-	-	-	-	-	-	-
- Customer	-			-	-	-	-	-	-	-
- Commodity	-			-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	1,743,056									
- Demand	1,743,056	867,784	218,434	222,745	8,105	193,069	209,316	-	8,712	13,787
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,743,056	867,784	218,434	222,745	8,105	193,069	209,316	-	8,712	13,787

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Account 555 Purchased Power							
- Demand	2,517	5,032	101	727	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	9,960	6,742	105	561	-	-	
Total	12,478	11,774	206	1,288	-	-	
Total Production Expenses							
- Demand	7,066	14,126	283	2,041	46,873	-	
- Customer	-	-	-	-	-	-	
- Commodity	172,703	116,894	1,826	9,723	-	-	
Total	179,770	131,020	2,108	11,763	46,873	-	
Transmission Expenses							
Operations Expenses							
Total Transmission O&M Expenses							
- Demand	2,127	4,252	85	614	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	2,127	4,252	85	614	-	-	
Total Transmission O&M							
- Demand	2,127	4,252	85	614	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	2,127	4,252	85	614	-	-	
Distribution Expenses							
Operations Expenses							
(580) Operation Supervision & Engineering							
- Demand	545	182	30	57	-	-	
- Customer	376	2,531	14	24	-	-	
- Commodity	-	-	-	-	-	-	
Total	921	2,713	44	81	-	-	
(581) Load Dispatching							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
(582) Station Expenses							
- Demand	741	247	40	78	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	741	247	40	78	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(583) Overhead Line Expenses	4,258,805									
- Demand	2,489,928	1,496,815	307,140	295,796	7,190	171,270	185,683	-	7,728	16,947
- Customer	1,768,877	1,528,636	186,802	9,945	143	2,254	325	-	-	39,967
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	4,258,805	3,025,452	493,942	305,741	7,332	173,524	186,008	-	7,728	56,914
(584) Underground Line Expenses	5,353,120									
- Demand	2,859,689	1,588,170	355,240	351,121	10,491	249,913	270,943	-	11,277	20,862
- Customer	2,493,431	2,154,631	263,300	14,017	256	3,176	582	-	-	56,334
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	5,353,120	3,742,801	618,540	365,138	10,747	253,089	271,525	-	11,277	77,196
(585) Street Lighting Expense	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(586) Meter Expense	3,609,389									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	3,609,389	2,682,442	604,901	145,899	16,468	33,107	69,702	39,120	6,019	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	3,609,389	2,682,442	604,901	145,899	16,468	33,107	69,702	39,120	6,019	-
(587) Customer Installations Expense	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp	5,927,878									
- Demand	3,191,808	1,830,448	392,785	383,548	10,468	268,750	270,350	-	11,252	22,411
- Customer	2,736,070	2,014,292	269,389	23,286	1,444	5,839	5,803	3,056	470	410,661
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	5,927,878	3,844,740	662,174	406,834	11,912	274,589	276,153	3,056	11,722	433,072
(589) Rents	17,741									
- Demand	9,552	5,478	1,176	1,148	31	804	809	-	34	67
- Customer	8,188	6,028	806	70	4	17	17	9	1	1,229
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	17,741	11,507	1,982	1,218	36	822	826	9	35	1,296
Total Dist. Operations Expenses	23,884,202									
- Demand	11,700,760	6,577,468	1,448,998	1,425,940	41,279	1,005,629	1,066,105	-	44,371	84,218
- Customer	12,183,442	9,596,527	1,535,487	229,914	22,064	52,800	92,187	50,957	7,839	577,215
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	23,884,202	16,173,995	2,984,484	1,655,854	63,343	1,058,429	1,158,291	50,957	52,211	661,433

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(583) Overhead Line Expenses							
- Demand	910	303	50	95	-	-	
- Customer	96	644	4	62	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,006	947	54	157	-	-	
(584) Underground Line Expenses							
- Demand	1,121	373	61	117	-	-	
- Customer	135	907	5	87	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,255	1,280	67	205	-	-	
(585) Street Lighting Expense							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
(586) Meter Expense							
- Demand	-	-	-	-	-	-	
- Customer	1,511	10,164	57	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,511	10,164	57	-	-	-	
(587) Customer Installations Expense							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp							
- Demand	1,204	401	66	126	-	-	
- Customer	227	1,524	9	70	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,430	1,925	75	196	-	-	
(589) Rents							
- Demand	4	1	0	0	-	-	
- Customer	1	5	0	0	-	-	
- Commodity	-	-	-	-	-	-	
Total	4	6	0	1	-	-	
Total Dist. Operations Expenses							
- Demand	4,523	1,507	247	474	-	-	
- Customer	2,345	15,775	89	243	-	-	
- Commodity	-	-	-	-	-	-	
Total	6,869	17,282	337	718	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Maintenance Expense										
(590) Maintenance Supervision and Engineering	35,894									
- Demand	21,375	12,550	2,642	2,565	67	1,592	1,726	-	72	149
- Customer	14,518	12,546	1,533	82	1	18	3	-	-	328
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	35,894	25,096	4,176	2,647	68	1,611	1,729	-	72	477
(591) Maintenance of Structures	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	1,317,189									
- Demand	1,317,189	655,765	165,066	168,324	6,124	145,898	158,175	-	6,583	10,418
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,317,189	655,765	165,066	168,324	6,124	145,898	158,175	-	6,583	10,418
(593) Maintenance of Overhead Lines	22,357,031									
- Demand	13,071,130	7,857,684	1,612,362	1,552,811	37,742	899,102	974,762	-	40,570	88,964
- Customer	9,285,901	8,024,732	980,638	52,206	750	11,831	1,707	-	-	209,812
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	22,357,031	15,882,416	2,593,000	1,605,017	38,493	910,932	976,469	-	40,570	298,776
(594) Maintenance of Underground Lines	1,848,777									
- Demand	987,635	548,497	122,687	121,265	3,623	86,311	93,574	-	3,895	7,205
- Customer	861,142	744,133	90,934	4,841	88	1,097	201	-	-	19,456
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,848,777	1,292,630	213,622	126,106	3,712	87,408	93,775	-	3,895	26,661
(595) Maintenance of Line Transformers	2,260									
- Demand	1,059	747	116	101	-	90	-	-	-	5
- Customer	1,201	1,038	127	7	-	2	-	-	-	27
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,260	1,785	243	108	-	91	-	-	-	32
(596) Maintenance of St Lights and Sig Systems	219,000									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	219,000	-	-	-	-	-	-	-	-	219,000
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	219,000	-	-	-	-	-	-	-	-	219,000
(597) Maintenance of Meters	272,846									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	272,846	202,775	45,726	11,029	1,245	2,503	5,269	2,957	455	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	272,846	202,775	45,726	11,029	1,245	2,503	5,269	2,957	455	-

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Maintenance Expense							
(590) Maintenance Supervision and Engineering							
- Demand	8	3	0	1	-	-	
- Customer	1	5	0	1	-	-	
- Commodity	-	-	-	-	-	-	
Total	9	8	0	1	-	-	
(591) Maintenance of Structures							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
(592) Maintenance of Station Equipment							
- Demand	560	186	31	59	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	560	186	31	59	-	-	
(593) Maintenance of Overhead Lines							
- Demand	4,778	1,592	261	501	-	-	
- Customer	502	3,379	20	324	-	-	
- Commodity	-	-	-	-	-	-	
Total	5,281	4,971	282	825	-	-	
(594) Maintenance of Underground Lines							
- Demand	387	129	21	41	-	-	
- Customer	47	313	2	30	-	-	
- Commodity	-	-	-	-	-	-	
Total	434	442	23	71	-	-	
(595) Maintenance of Line Transformers							
- Demand	0	0	0	0	-	-	
- Customer	0	0	0	0	-	-	
- Commodity	-	-	-	-	-	-	
Total	0	1	0	0	-	-	
(596) Maintenance of St Lights and Sig Systems							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
(597) Maintenance of Meters							
- Demand	-	-	-	-	-	-	
- Customer	114	768	4	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	114	768	4	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(598) Miscellaneous Distribution Expenses	854,516									
- Demand	460,106	263,863	56,621	55,289	1,509	38,741	38,972	-	1,622	3,231
- Customer	394,410	290,364	38,833	3,357	208	842	837	440	68	59,198
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	854,516	554,227	95,454	58,646	1,717	39,583	39,808	440	1,690	62,428
Total Dist. Maintenance Expenses	26,907,512									
- Demand	15,858,494	9,339,106	1,959,495	1,900,355	49,066	1,171,733	1,267,209	-	52,741	109,971
- Customer	11,049,018	9,275,588	1,157,792	71,521	2,293	16,292	8,016	3,398	523	507,821
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	26,907,512	18,614,694	3,117,287	1,971,876	51,359	1,188,025	1,275,225	3,398	53,264	617,792
Total Distribution Expenses	50,791,714									
- Demand	27,559,254	15,916,575	3,408,492	3,326,295	90,344	2,177,362	2,333,314	-	97,113	194,189
- Customer	23,232,460	18,872,115	2,693,279	301,435	24,357	69,092	100,203	54,354	8,362	1,085,036
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	50,791,714	34,788,689	6,101,771	3,627,730	114,702	2,246,454	2,433,517	54,354	105,475	1,279,225
Customer Account Expense										
(901) Supervision/Customer Accts	1,839,091									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	1,839,091	1,361,534	332,764	44,288	1,025	50,181	11,658	1,118	138	35,598
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,839,091	1,361,534	332,764	44,288	1,025	50,181	11,658	1,118	138	35,598
(902) Meter Reading Expenses	316,520									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	316,520	234,329	57,271	7,622	176	8,637	2,006	192	24	6,127
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	316,520	234,329	57,271	7,622	176	8,637	2,006	192	24	6,127
(903) Records and Collection	7,408,158									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	7,408,158	5,484,482	1,340,429	178,400	4,130	202,138	46,962	4,503	554	143,396
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	7,408,158	5,484,482	1,340,429	178,400	4,130	202,138	46,962	4,503	554	143,396
(904) Uncollectible Accounts	2,937,423									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	2,937,423	2,174,663	531,496	70,738	1,638	80,150	18,621	1,785	220	56,858
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,937,423	2,174,663	531,496	70,738	1,638	80,150	18,621	1,785	220	56,858
(905) Miscellaneous Cust Accounts	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(598) Miscellaneous Distribution Expenses							
- Demand	174	58	9	18	-	-	
- Customer	33	220	1	10	-	-	
- Commodity	-	-	-	-	-	-	
Total	206	278	11	28	-	-	
Total Dist. Maintenance Expenses							
- Demand	5,907	1,968	323	619	-	-	
- Customer	697	4,686	28	365	-	-	
- Commodity	-	-	-	-	-	-	
Total	6,603	6,654	351	984	-	-	
Total Distribution Expenses							
- Demand	10,430	3,475	570	1,093	-	-	
- Customer	3,042	20,460	117	608	-	-	
- Commodity	-	-	-	-	-	-	
Total	13,472	23,935	687	1,702	-	-	
Customer Account Expense							
(901) Supervision/Customer Accts							
- Demand	-	-	-	-	-	-	
- Customer	85	573	17	110	-	-	
- Commodity	-	-	-	-	-	-	
Total	85	573	17	110	-	-	
(902) Meter Reading Expenses							
- Demand	-	-	-	-	-	-	
- Customer	15	99	3	19	-	-	
- Commodity	-	-	-	-	-	-	
Total	15	99	3	19	-	-	
(903) Records and Collection							
- Demand	-	-	-	-	-	-	
- Customer	343	2,309	69	443	-	-	
- Commodity	-	-	-	-	-	-	
Total	343	2,309	69	443	-	-	
(904) Uncollectible Accounts							
- Demand	-	-	-	-	-	-	
- Customer	136	916	27	176	-	-	
- Commodity	-	-	-	-	-	-	
Total	136	916	27	176	-	-	
(905) Miscellaneous Cust Accounts							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Customer Account Expenses	12,501,193									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	12,501,193	9,255,008	2,261,960	301,048	6,970	341,106	79,248	7,598	935	241,979
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	12,501,193	9,255,008	2,261,960	301,048	6,970	341,106	79,248	7,598	935	241,979
Customer Service Expenses										
(907) Supervision	188,495									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	188,495	162,863	19,902	1,060	25	240	56	5	1	4,258
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	188,495	162,863	19,902	1,060	25	240	56	5	1	4,258
(908) Customer Assistance Expenses	462,025									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	462,025	399,197	48,783	2,597	60	589	137	13	2	10,437
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	462,025	399,197	48,783	2,597	60	589	137	13	2	10,437
Customer Service - EV Direct	36,502									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	36,502	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	36,502	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising	971,992									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	971,992	839,817	102,627	5,464	126	1,238	288	28	4	21,958
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	971,992	839,817	102,627	5,464	126	1,238	288	28	4	21,958
Customer Service - BS Direct	5,000									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	5,000	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	5,000	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service	1,097,473									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	1,097,473	948,235	115,876	6,169	143	1,398	325	31	5	24,792
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,097,473	948,235	115,876	6,169	143	1,398	325	31	5	24,792
(911) Demonstration and Selling Exp	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Total Customer Account Expenses							
- Demand	-	-	-	-	-	-	
- Customer	579	3,897	117	748	-	-	
- Commodity	-	-	-	-	-	-	
Total	579	3,897	117	748	-	-	
Customer Service Expenses							
(907) Supervision							
- Demand	-	-	-	-	-	-	
- Customer	10	69	0	7	-	-	
- Commodity	-	-	-	-	-	-	
Total	10	69	0	7	-	-	
(908) Customer Assistance Expenses							
- Demand	-	-	-	-	-	-	
- Customer	25	168	1	16	-	-	
- Commodity	-	-	-	-	-	-	
Total	25	168	1	16	-	-	
Customer Service - EV Direct							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	36,502	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	36,502	-	-	
(909) Informational and Instructional Advertising							
- Demand	-	-	-	-	-	-	
- Customer	53	354	2	34	-	-	
- Commodity	-	-	-	-	-	-	
Total	53	354	2	34	-	-	
Customer Service - BS Direct							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	5,000	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	5,000	
(910) Miscellaneous Customer Service							
- Demand	-	-	-	-	-	-	
- Customer	59	399	2	38	-	-	
- Commodity	-	-	-	-	-	-	
Total	59	399	2	38	-	-	
(911) Demonstration and Selling Exp							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(912) Demonstration and Selling Exp	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses	2,761,486									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	2,761,486	2,350,112	287,188	15,289	354	3,465	805	77	12	61,445
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,761,486	2,350,112	287,188	15,289	354	3,465	805	77	12	61,445
Administrative & General Expense										
(920) Administrative and General Salaries	21,388,720									
- Demand	11,457,990	5,705,688	1,337,680	1,317,442	49,850	1,157,845	1,278,577	526,795	44,426	34,455
- Customer	5,409,623	4,187,052	815,724	110,926	6,066	80,277	35,391	12,226	1,834	155,015
- Commodity	4,521,107	1,686,095	482,183	513,843	23,552	551,543	785,262	413,172	26,389	35,721
Total	21,388,720	11,578,835	2,635,587	1,942,210	79,469	1,789,666	2,099,231	952,193	72,649	225,191
(921) Office Supplies and Expenses	4,716,755									
- Demand	2,526,778	1,258,249	294,992	290,529	10,993	255,334	281,959	116,172	9,797	7,598
- Customer	1,192,959	923,351	179,888	24,462	1,338	17,703	7,805	2,696	404	34,185
- Commodity	997,019	371,827	106,334	113,315	5,194	121,629	173,170	91,115	5,819	7,877
Total	4,716,755	2,553,427	581,214	428,307	17,525	394,667	462,934	209,983	16,021	49,660
(922) Administrative Expenses Transferred	(2,924,003)									
- Demand	(1,566,396)	(780,012)	(182,871)	(180,104)	(6,815)	(158,286)	(174,791)	(72,017)	(6,073)	(4,710)
- Customer	(739,537)	(572,402)	(111,516)	(15,164)	(829)	(10,974)	(4,838)	(1,671)	(251)	(21,192)
- Commodity	(618,070)	(230,502)	(65,918)	(70,246)	(3,220)	(75,400)	(107,351)	(56,484)	(3,608)	(4,883)
Total	(2,924,003)	(1,582,916)	(360,305)	(265,515)	(10,864)	(244,661)	(286,981)	(130,172)	(9,932)	(30,785)
(923) Outside Services Employed	12,354,864									
- Demand	6,618,531	3,295,802	772,690	761,000	28,795	668,811	738,550	304,295	25,662	19,903
- Customer	3,124,785	2,418,586	471,190	64,074	3,504	46,371	20,443	7,062	1,059	89,542
- Commodity	2,611,547	973,947	278,526	296,813	13,605	318,591	453,595	238,662	15,243	20,634
Total	12,354,864	6,688,335	1,522,406	1,121,888	45,904	1,033,773	1,212,588	550,020	41,964	130,078

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(912) Demonstration and Selling Exp							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
(913) Advertising Expenses							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
(916) Misc Sales Expense							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
Total Customer Service Expenses							
- Demand	-	-	-	-	-	-	
- Customer	147	989	6	36,597	-	5,000	
- Commodity	-	-	-	-	-	-	
Total	147	989	6	36,597	-	5,000	
Administrative & General Expense							
(920) Administrative and General Salaries							
- Demand	1,851	1,889	90	334	1,067	-	
- Customer	628	4,226	43	215	-	-	
- Commodity	1,919	1,299	20	108	-	-	
Total	4,398	7,414	153	657	1,067	-	
(921) Office Supplies and Expenses							
- Demand	408	417	20	74	235	-	
- Customer	139	932	9	47	-	-	
- Commodity	423	286	4	24	-	-	
Total	970	1,635	34	145	235	-	
(922) Administrative Expenses Transferred							
- Demand	(253)	(258)	(12)	(46)	(146)	-	
- Customer	(86)	(578)	(6)	(29)	-	-	
- Commodity	(262)	(178)	(3)	(15)	-	-	
Total	(601)	(1,014)	(21)	(90)	(146)	-	
(923) Outside Services Employed							
- Demand	1,069	1,091	52	193	616	-	
- Customer	363	2,441	25	124	-	-	
- Commodity	1,108	750	12	62	-	-	
Total	2,540	4,282	89	380	616	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(924) Property Insurance	8,292,672									
- Demand	6,723,351	3,368,104	785,219	772,566	28,859	679,773	740,286	299,318	25,817	20,934
- Customer	1,569,320	1,155,332	154,513	13,356	828	3,349	3,328	1,753	270	235,542
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	8,292,672	4,523,436	939,731	785,922	29,687	683,122	743,614	301,070	26,087	256,476
(925) Injuries and Damages	3,868,536									
- Demand	2,072,384	1,031,977	241,944	238,283	9,016	209,417	231,254	95,280	8,035	6,232
- Customer	978,428	757,304	147,538	20,063	1,097	14,520	6,401	2,211	332	28,037
- Commodity	817,724	304,961	87,212	92,938	4,260	99,757	142,029	74,730	4,773	6,461
Total	3,868,536	2,094,241	476,694	351,284	14,373	323,693	379,684	172,221	13,140	40,730
(926) Employee Benefits	19,744,689									
- Demand	10,577,279	5,267,124	1,234,860	1,216,178	46,019	1,068,848	1,180,300	486,303	41,011	31,807
- Customer	4,993,815	3,865,216	753,024	102,399	5,600	74,107	32,671	11,287	1,693	143,100
- Commodity	4,173,595	1,556,495	445,120	474,346	21,742	509,149	724,904	381,414	24,361	32,976
Total	19,744,689	10,688,835	2,433,005	1,792,923	73,360	1,652,104	1,937,875	879,004	67,065	207,882
(928) Regulatory Commission Fees	1,317,851									
- Demand	1,068,459	535,251	124,785	122,774	4,586	108,028	117,644	47,567	4,103	3,327
- Customer	249,393	183,603	24,555	2,123	132	532	529	279	43	37,432
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,317,851	718,854	149,340	124,897	4,718	108,560	118,173	47,845	4,146	40,759
(929) Duplicate Charges	(138,009)									
- Demand	(73,932)	(36,815)	(8,631)	(8,501)	(322)	(7,471)	(8,250)	(3,399)	(287)	(222)
- Customer	(34,905)	(27,017)	(5,263)	(716)	(39)	(518)	(228)	(79)	(12)	(1,000)
- Commodity	(29,172)	(10,879)	(3,111)	(3,316)	(152)	(3,559)	(5,067)	(2,666)	(170)	(230)
Total	(138,009)	(74,711)	(17,006)	(12,532)	(513)	(11,548)	(13,545)	(6,144)	(469)	(1,453)
(930) Miscellaneous General Expenses	(2,324,585)									
- Demand	(1,245,286)	(620,110)	(145,383)	(143,183)	(5,418)	(125,838)	(138,959)	(57,254)	(4,828)	(3,745)
- Customer	(587,933)	(455,060)	(88,655)	(12,056)	(659)	(8,725)	(3,846)	(1,329)	(199)	(16,847)
- Commodity	(491,366)	(183,249)	(52,405)	(55,846)	(2,560)	(59,943)	(85,344)	(44,905)	(2,868)	(3,882)
Total	(2,324,585)	(1,258,420)	(286,443)	(211,085)	(8,637)	(194,506)	(228,150)	(103,487)	(7,896)	(24,474)
(931) Rents	614,982									
- Demand	496,995	249,203	58,064	57,125	2,130	50,196	54,642	21,984	1,907	1,560
- Customer	117,987	86,862	11,617	1,004	62	252	250	132	20	17,709
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	614,982	336,065	69,681	58,129	2,192	50,447	54,892	22,116	1,928	19,269
(935) Maintenance of General Plant	11,464,075									
- Demand	9,264,642	4,645,474	1,082,387	1,064,892	39,707	935,713	1,018,595	409,817	35,557	29,078
- Customer	2,199,433	1,619,220	216,553	18,719	1,161	4,693	4,665	2,456	378	330,116
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	11,464,075	6,264,695	1,298,939	1,083,611	40,868	940,406	1,023,260	412,274	35,935	359,195

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
(924) Property Insurance							
- Demand	1,124	1,098	55	198	-	-	
- Customer	130	874	5	40	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,254	1,972	60	238	-	-	
(925) Injuries and Damages							
- Demand	335	342	16	60	193	-	
- Customer	114	764	8	39	-	-	
- Commodity	347	235	4	20	-	-	
Total	795	1,341	28	119	193	-	
(926) Employee Benefits							
- Demand	1,708	1,744	83	309	985	-	
- Customer	580	3,901	40	198	-	-	
- Commodity	1,771	1,199	19	100	-	-	
Total	4,060	6,844	142	607	985	-	
(928) Regulatory Commission Fees							
- Demand	179	174	9	31	-	-	
- Customer	21	139	1	6	-	-	
- Commodity	-	-	-	-	-	-	
Total	199	313	10	38	-	-	
(929) Duplicate Charges							
- Demand	(12)	(12)	(1)	(2)	(7)	-	
- Customer	(4)	(27)	(0)	(1)	-	-	
- Commodity	(12)	(8)	(0)	(1)	-	-	
Total	(28)	(48)	(1)	(4)	(7)	-	
(930) Miscellaneous General Expenses							
- Demand	(201)	(205)	(10)	(36)	(116)	-	
- Customer	(68)	(459)	(5)	(23)	-	-	
- Commodity	(209)	(141)	(2)	(12)	-	-	
Total	(478)	(806)	(17)	(71)	(116)	-	
(931) Rents							
- Demand	84	81	4	15	-	-	
- Customer	10	66	0	3	-	-	
- Commodity	-	-	-	-	-	-	
Total	94	147	5	18	-	-	
(935) Maintenance of General Plant							
- Demand	1,562	1,510	77	273	-	-	
- Customer	182	1,225	7	56	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,744	2,735	84	329	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total A&G Expense	78,376,546									
- Demand	47,920,796	23,919,935	5,595,736	5,509,001	207,402	4,842,371	5,319,806	2,174,862	185,128	146,217
- Customer	18,473,368	14,142,047	2,569,167	329,190	18,260	221,586	102,571	37,023	5,571	1,031,638
- Commodity	11,982,383	4,468,693	1,277,940	1,361,848	62,421	1,461,767	2,081,197	1,095,038	69,939	94,673
Total	78,376,546	42,530,675	9,442,843	7,200,039	288,084	6,525,724	7,503,574	3,306,923	260,638	1,272,528
Total O&M Expenses	655,084,798									
- Demand	179,171,488	88,945,184	20,865,671	20,540,943	781,908	18,154,507	20,050,344	8,515,546	692,434	511,577
- Customer	56,968,507	44,619,282	7,811,594	946,962	49,942	635,249	282,827	99,053	14,880	2,420,098
- Commodity	418,944,802	156,240,686	44,681,123	47,614,829	2,182,448	51,108,342	72,765,712	38,286,260	2,445,311	3,310,079
Total	**655,084,798**	**289,805,152**	**73,358,388**	**69,102,734**	**3,014,297**	**69,898,097**	**93,098,883**	**46,900,859**	**3,152,625**	**6,241,754**
DEPRECIATION EXPENSE										
Depreciation Expense										
Intangible	-									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Transmission	16,040,092									
- Demand	16,040,092	7,600,087	1,835,684	1,811,573	74,929	1,723,224	1,918,602	981,288	63,482	26,490
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	16,040,092	7,600,087	1,835,684	1,811,573	74,929	1,723,224	1,918,602	981,288	63,482	26,490
Steam Production	107,085,313									
- Demand	107,085,313	50,738,963	12,255,214	12,094,245	500,234	11,504,420	12,808,782	6,551,179	423,811	176,853
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	107,085,313	50,738,963	12,255,214	12,094,245	500,234	11,504,420	12,808,782	6,551,179	423,811	176,853
Hydraulic Production	5,616,170									
- Demand	5,616,170	2,661,043	642,734	634,292	26,235	603,358	671,766	343,582	22,227	9,275
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	5,616,170	2,661,043	642,734	634,292	26,235	603,358	671,766	343,582	22,227	9,275
Other Production	13,379,462									
- Demand	13,379,462	6,339,432	1,531,192	1,511,080	62,500	1,437,386	1,600,356	818,518	52,952	22,096
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	13,379,462	6,339,432	1,531,192	1,511,080	62,500	1,437,386	1,600,356	818,518	52,952	22,096

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Total A&G Expense							
- Demand	7,853	7,870	383	1,403	2,828	-	
- Customer	2,008	13,504	128	675	-	-	
- Commodity	5,085	3,442	54	286	-	-	
Total	14,946	24,816	565	2,364	2,828	-	
Total O&M Expenses							
- Demand	27,477	29,723	1,321	5,151	49,702	-	
- Customer	5,776	38,851	368	38,628	-	5,000	
- Commodity	177,788	120,336	1,879	10,009	-	-	
Total	**211,041**	**188,910**	**3,568**	**53,789**	**49,702**	**5,000**	
DEPRECIATION EXPENSE							
Depreciation Expense							
Intangible							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
Transmission							
- Demand	1,423	2,844	57	411	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,423	2,844	57	411	-	-	
Steam Production							
- Demand	9,499	18,989	380	2,743	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	9,499	18,989	380	2,743	-	-	
Hydraulic Production							
- Demand	498	996	20	144	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	498	996	20	144	-	-	
Other Production							
- Demand	1,187	2,372	47	343	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	1,187	2,372	47	343	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assignment - Solar	123,981									
- Demand	123,981	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	123,981	-	-	-	-	-	-	-	-	-
Distribution	76,995,945									
- Demand	41,457,714	23,775,296	5,101,798	4,981,817	135,964	3,490,743	3,511,520	-	146,149	291,088
- Customer	35,538,232	26,148,854	3,496,090	301,846	18,690	75,667	75,095	39,531	6,082	5,315,245
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	76,995,945	49,924,151	8,597,888	5,283,663	154,654	3,566,409	3,586,615	39,531	152,231	5,606,332
EV Direct Depreciation	123,170									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	123,170	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	123,170	-	-	-	-	-	-	-	-	-
General Plant Dep	43,493,685									
- Demand	35,149,232	17,624,518	4,106,479	4,040,104	150,647	3,550,012	3,864,458	1,554,811	134,901	110,321
- Customer	8,344,452	6,143,178	821,581	71,019	4,404	17,806	17,698	9,319	1,434	1,252,432
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	43,493,685	23,767,696	4,928,061	4,111,123	155,051	3,567,818	3,882,156	1,564,130	136,334	1,362,753
Regulatory Debits	(475,870)									
- Demand	(384,572)	(192,832)	(44,929)	(44,203)	(1,648)	(38,841)	(42,282)	(17,011)	(1,476)	(1,207)
- Customer	(91,298)	(67,213)	(8,989)	(777)	(48)	(195)	(194)	(102)	(16)	(13,703)
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(475,870)	(260,045)	(53,919)	(44,980)	(1,696)	(39,036)	(42,475)	(17,113)	(1,492)	(14,910)
Total Depreciation Expense	262,381,948									
- Demand	218,467,392	108,546,506	25,428,172	25,028,908	948,860	22,270,302	24,333,203	10,232,366	842,046	634,917
- Customer	43,914,556	32,224,819	4,308,682	372,087	23,046	93,278	92,599	48,748	7,500	6,553,974
- Commodity	-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense	**262,381,948**	**140,771,326**	**29,736,854**	**25,400,996**	**971,907**	**22,363,580**	**24,425,802**	**10,281,114**	**849,546**	**7,188,891**
TAXES										
Taxes Other than Income										
Property Taxes	40,475,772									
- Demand	32,816,062	16,439,407	3,832,580	3,770,823	140,859	3,317,912	3,613,269	1,460,942	126,012	102,178
- Customer	7,659,710	5,639,071	754,163	65,191	4,043	16,345	16,246	8,554	1,316	1,149,658
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	40,475,772	22,078,479	4,586,743	3,836,014	144,902	3,334,257	3,629,514	1,469,496	127,328	1,251,837

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Direct Assignment - Solar							
- Demand	-	-	-	-	122,896	1,086	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	122,896	1,086	
Distribution							
- Demand	15,635	5,209	855	1,639	-	-	
- Customer	2,937	19,756	117	38,322	-	-	
- Commodity	-	-	-	-	-	-	
Total	18,572	24,965	972	39,961	-	-	
EV Direct Depreciation							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	123,170	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	123,170	-	-	
General Plant Dep							
- Demand	5,925	5,730	291	1,036	-	-	
- Customer	691	4,648	28	214	-	-	
- Commodity	-	-	-	-	-	-	
Total	6,617	10,378	318	1,250	-	-	
Regulatory Debits							
- Demand	(65)	(63)	(3)	(11)	-	-	
- Customer	(8)	(51)	(0)	(2)	-	-	
- Commodity	-	-	-	-	-	-	
Total	(72)	(114)	(3)	(14)	-	-	
Total Depreciation Expense							
- Demand	34,102	36,077	1,647	6,304	122,896	1,086	
- Customer	3,621	24,353	144	161,703	-	-	
- Commodity	-	-	-	-	-	-	
Total Depreciation Expense	**37,723**	**60,431**	**1,791**	**168,007**	**122,896**	**1,086**	
TAXES							
Taxes Other than Income							
Property Taxes							
- Demand	5,488	5,357	269	965	-	-	
- Customer	634	4,267	25	196	-	-	
- Commodity	-	-	-	-	-	-	
Total	6,122	9,624	294	1,161	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Payroll Taxes	7,165,253									
- Demand	3,838,444	1,911,414	448,125	441,345	16,700	387,880	428,325	176,477	14,883	11,543
- Customer	1,812,232	1,402,669	273,269	37,160	2,032	26,893	11,856	4,096	614	51,930
- Commodity	1,514,577	564,844	161,532	172,138	7,890	184,768	263,064	138,413	8,840	11,967
Total	7,165,253	3,878,927	882,926	650,643	26,622	599,541	703,245	318,986	24,337	75,439
Other Taxes	1,947,595									
- Demand	1,579,029	791,024	184,414	181,443	6,778	159,650	173,862	70,297	6,063	4,917
- Customer	368,566	271,338	36,288	3,137	195	786	782	412	63	55,319
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	1,947,595	1,062,362	220,703	184,580	6,972	160,436	174,643	70,709	6,127	60,235
Direct Assignment - EV Prop Tax	15,523									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	15,523	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	15,523	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax	36,576									
- Demand	36,576	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	36,576	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income	49,640,718									
- Demand	38,270,110	19,141,845	4,465,119	4,393,611	164,337	3,865,441	4,215,455	1,707,716	146,958	118,638
- Customer	9,856,030	7,313,078	1,063,720	105,488	6,269	44,024	28,884	13,062	1,994	1,256,907
- Commodity	1,514,577	564,844	161,532	172,138	7,890	184,768	263,064	138,413	8,840	11,967
Total Taxes Other than Income	**49,640,718**	**27,019,768**	**5,690,371**	**4,671,237**	**178,496**	**4,094,234**	**4,507,403**	**1,859,191**	**157,792**	**1,387,511**
Total Expenses	**966,921,445**									
- Demand	**435,908,991**	**216,633,536**	**50,758,962**	**49,963,462**	**1,895,105**	**44,290,250**	**48,599,003**	**20,455,628**	**1,681,439**	**1,265,131**
- Customer	**110,739,094**	**84,157,179**	**13,183,996**	**1,424,537**	**79,257**	**772,552**	**404,309**	**160,862**	**24,374**	**10,230,979**
- Commodity	**420,459,380**	**156,805,530**	**44,842,655**	**47,786,967**	**2,190,338**	**51,293,110**	**73,028,776**	**38,424,673**	**2,454,151**	**3,322,046**
Total	**967,107,464**	**457,596,245**	**108,785,614**	**99,174,966**	**4,164,700**	**96,355,911**	**122,032,088**	**59,041,164**	**4,159,963**	**14,818,156**
SUMMARY OF OPERATING EXPENSES										
Losses/(Gains) From Disposition Of Allowances	(186,019)									
- Demand	(139,365)	(70,896)	(16,362)	(16,085)	(582)	(13,816)	(14,937)	(5,503)	(530)	(495)
- Customer	(42,522)	(31,305)	(4,206)	(366)	(23)	(96)	(92)	(48)	(7)	(6,310)
- Commodity	(4,131)	(1,541)	(441)	(470)	(22)	(504)	(718)	(378)	(24)	(33)
Total	(186,019)	(103,741)	(21,009)	(16,921)	(626)	(14,416)	(15,746)	(5,928)	(561)	(6,837)

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Payroll Taxes							
- Demand	620	633	30	112	357	-	
- Customer	210	1,416	14	72	-	-	
- Commodity	643	435	7	36	-	-	
Total	1,473	2,484	51	220	357	-	
Other Taxes							
- Demand	264	258	13	46	-	-	
- Customer	31	205	1	9	-	-	
- Commodity	-	-	-	-	-	-	
Total	295	463	14	56	-	-	
Direct Assignment - EV Prop Tax							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	15,523	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	15,523	-	-	
Direct Assignment - Solar Prop Tax							
- Demand	-	-	-	-	35,640	936	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	35,640	936	
Total Taxes Other than Income							
- Demand	6,372	6,248	312	1,123	35,997	936	
- Customer	875	5,888	41	15,800	-	-	
- Commodity	643	435	7	36	-	-	
Total Taxes Other than Income	**7,890**	**12,571**	**360**	**16,960**	**35,997**	**936**	
Total Expenses							
- Demand	**67,952**	**72,049**	**3,280**	**12,579**	**208,595**	**2,022**	
- Customer	**10,272**	**69,092**	**553**	**216,131**	**-**	**5,000**	
- Commodity	**178,431**	**120,771**	**1,886**	**10,045**	**-**	**-**	
Total	**256,654**	**261,912**	**5,719**	**238,755**	**208,595**	**7,022**	
SUMMARY OF OPERATING EXPENSES							
Losses/(Gains) From Disposition Of Allowances							
- Demand	(27)	(22)	(1)	(4)	(103)	(2)	
- Customer	(4)	(24)	(0)	(42)	-	-	
- Commodity	(2)	(1)	(0)	(0)	-	-	
Total	(32)	(47)	(1)	(47)	(103)	(2)	

Louisville Gas and Electric Company Allocation to Customer Classes Total	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Additional Uncollectibles	314,640									
- Demand	-	-	-	-	-	-	-	-	-	-
- Customer	314,640	232,938	56,931	7,577	175	8,585	1,995	191	24	6,090
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	314,640	232,938	56,931	7,577	175	8,585	1,995	191	24	6,090
Additional PSC Fees	204,582									
- Demand	165,867	83,092	19,372	19,059	712	16,770	18,263	7,384	637	516
- Customer	38,716	28,502	3,812	330	20	83	82	43	7	5,811
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	204,582	111,594	23,183	19,389	732	16,853	18,345	7,427	644	6,327
CSR Credit	(2,130,243)									
- Demand	(2,130,243)	-	-	-	-	-	(68,890)	(2,061,354)	-	-
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	(2,130,243)	-	-	-	-	-	(68,890)	(2,061,354)	-	-
Re-allocation of CSR Credit	2,130,243									
- Demand	2,130,243	1,009,348	243,792	240,590	9,951	228,857	254,805	130,322	8,431	3,518
- Customer	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-
Total	2,130,243	1,009,348	243,792	240,590	9,951	228,857	254,805	130,322	8,431	3,518
Investment Tax Credit	(1,311,968)									
- Demand	(982,925)	(500,020)	(115,402)	(113,443)	(4,104)	(97,439)	(105,349)	(38,812)	(3,737)	(3,490)
- Customer	(299,905)	(220,789)	(29,663)	(2,584)	(160)	(677)	(647)	(337)	(52)	(44,504)
- Commodity	(29,138)	(10,867)	(3,108)	(3,312)	(152)	(3,555)	(5,061)	(2,663)	(170)	(230)
Total	(1,311,968)	(731,675)	(148,172)	(119,339)	(4,416)	(101,671)	(111,057)	(41,812)	(3,959)	(48,224)
Additional Revenue Requirements from Capitalization	(7,300,724)									
- Demand	(5,469,694)	(2,782,466)	(642,178)	(631,278)	(22,840)	(542,221)	(586,238)	(215,977)	(20,796)	(19,419)
- Customer	(1,668,883)	(1,228,625)	(165,065)	(14,378)	(888)	(3,768)	(3,601)	(1,876)	(288)	(247,652)
- Commodity	(162,147)	(60,471)	(17,293)	(18,429)	(845)	(19,781)	(28,163)	(14,818)	(946)	(1,281)
Total	(7,300,724)	(4,071,562)	(824,537)	(664,084)	(24,573)	(565,770)	(618,003)	(232,671)	(22,031)	(268,352)
Total Expenses Excl. Income Taxes										
- Demand	**429,482,873**	**214,372,594**	**50,248,183**	**49,462,305**	**1,878,241**	**43,882,401**	**48,096,656**	**18,271,690**	**1,665,443**	**1,245,762**
- Customer	**109,081,140**	**82,937,900**	**13,045,806**	**1,415,116**	**78,383**	**776,679**	**402,046**	**158,836**	**24,056**	**9,944,414**
- Commodity	**420,263,963**	**156,732,652**	**44,821,813**	**47,764,757**	**2,189,320**	**51,269,270**	**72,994,834**	**38,406,815**	**2,453,011**	**3,320,502**
Total	**958,827,976**	**454,043,146**	**108,115,803**	**98,642,179**	**4,145,944**	**95,928,350**	**121,493,536**	**56,837,341**	**4,142,510**	**14,510,678**

Louisville Gas and Electric Company Allocation to Customer Classes Total	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	
Additional Uncollectibles							
- Demand	-	-	-	-	-	-	
- Customer	15	98	3	19	-	-	
- Commodity	-	-	-	-	-	-	
Total	15	98	3	19	-	-	
Additional PSC Fees							
- Demand	28	27	1	5	-	-	
- Customer	3	22	0	1	-	-	
- Commodity	-	-	-	-	-	-	
Total	31	49	1	6	-	-	
CSR Credit							
- Demand	-	-	-	-	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	-	-	-	-	-	-	
Re-allocation of CSR Credit							
- Demand	189	378	8	55	-	-	
- Customer	-	-	-	-	-	-	
- Commodity	-	-	-	-	-	-	
Total	189	378	8	55	-	-	
Investment Tax Credit							
- Demand	(187)	(156)	(9)	(30)	(729)	(17)	
- Customer	(25)	(167)	(1)	(299)	-	-	
- Commodity	(12)	(8)	(0)	(1)	-	-	
Total	(225)	(332)	(11)	(330)	(729)	(17)	
Additional Revenue Requirements from Capitalization							
- Demand	(1,043)	(869)	(52)	(167)	(4,054)	(93)	
- Customer	(138)	(932)	(6)	(1,666)	-	-	
- Commodity	(69)	(47)	(1)	(4)	-	-	
Total	(1,250)	(1,847)	(59)	(1,837)	(4,054)	(93)	
Total Expenses Excl. Income Taxes							
- Demand	**66,911**	**71,406**	**3,226**	**12,437**	**203,709**	**1,910**	
- Customer	**10,123**	**68,089**	**549**	**214,143**	**-**	**5,000**	
- Commodity	**178,348**	**120,715**	**1,885**	**10,041**	**-**	**-**	
Total	**255,382**	**260,210**	**5,660**	**236,620**	**203,709**	**6,910**	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		27,797									
- Demand	PT&D-PROD-D	27,797	13,171	3,181	3,139	130	2,986	3,325	1,701	110	46
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		27,797	13,171	3,181	3,139	130	2,986	3,325	1,701	110	46
Total Intangible Plant		27,797									
- Demand		27,797	13,171	3,181	3,139	130	2,986	3,325	1,701	110	46
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		27,797	13,171	3,181	3,139	130	2,986	3,325	1,701	110	46
Production Plant											
Steam Production											
Total Electric Steam Production		1,531,452,731									
- Demand	6CP	1,531,452,731	725,630,073	175,264,755	172,962,703	7,153,964	164,527,475	183,181,464	93,689,987	6,061,026	2,529,216
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		1,531,452,731	725,630,073	175,264,755	172,962,703	7,153,964	164,527,475	183,181,464	93,689,987	6,061,026	2,529,216
Total Electric Hydro Production		128,207,683									
- Demand	6CP	128,207,683	60,747,125	14,672,531	14,479,812	598,904	13,773,645	15,335,290	7,843,387	507,407	211,737
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		128,207,683	60,747,125	14,672,531	14,479,812	598,904	13,773,645	15,335,290	7,843,387	507,407	211,737
Solar Production		5,329,725									
- Demand	6CP	5,329,725	2,525,320	609,952	601,941	24,897	572,585	637,504	326,058	21,093	8,802
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		5,329,725	2,525,320	609,952	601,941	24,897	572,585	637,504	326,058	21,093	8,802
Wind Production		349,544									
- Demand	6CP	349,544	165,620	40,003	39,478	1,633	37,552	41,810	21,384	1,383	577
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		349,544	165,620	40,003	39,478	1,633	37,552	41,810	21,384	1,383	577
Total Electric Other Production		204,527,153									
- Demand	6CP	204,527,153	96,908,674	23,406,796	23,099,354	955,420	21,972,821	24,464,081	12,512,398	809,457	337,780
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		204,527,153	96,908,674	23,406,796	23,099,354	955,420	21,972,821	24,464,081	12,512,398	809,457	337,780

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT								
Intangible Plant								
Total Intangible Plant								PT&D_PROD
- Demand	PT&D-PROD-D	2	5	0	1	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		2	5	0	1	-	-	
Total Intangible Plant								
- Demand		2	5	0	1	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		2	5	0	1	-	-	
Production Plant								
Steam Production								
Total Electric Steam Production								DEM
- Demand	6CP	135,847	271,562	5,431	39,227	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		135,847	271,562	5,431	39,227	-	-	
Total Electric Hydro Production								DEM
- Demand	6CP	11,373	22,734	455	3,284	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		11,373	22,734	455	3,284	-	-	
Solar Production								DEM
- Demand	6CP	473	945	19	137	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		473	945	19	137	-	-	
Wind Production								DEM
- Demand	6CP	31	62	1	9	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		31	62	1	9	-	-	
Total Electric Other Production								DEM
- Demand	6CP	18,143	36,267	725	5,239	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		18,143	36,267	725	5,239	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assign Plant - Solar		2,503,898									
- Demand	Solar-DirectPlant	2,503,898	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,503,898	-	-	-	-	-	-	-	-	-
Total Production Plant		1,872,370,733									
- Demand		1,872,370,733	885,976,812	213,994,038	211,183,287	8,734,817	200,884,078	223,660,148	114,393,213	7,400,366	3,088,112
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,872,370,733	885,976,812	213,994,038	211,183,287	8,734,817	200,884,078	223,660,148	114,393,213	7,400,366	3,088,112
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar								DEM
- Demand	Solar-DirectPlant	-	-	-	-	2,444,729	59,168	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	2,444,729	59,168	
Total Production Plant								
- Demand		165,866	331,571	6,631	47,895	2,444,729	59,168	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		165,866	331,571	6,631	47,895	2,444,729	59,168	
Transmission Plant								
Total Electric Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Plant								
(360) Land and Land Rights								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(361) Structures and Improvements								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(362) Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(363) PC HW/SW and Comm Equipment		-									
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(364) Poles, Towers & Fixtures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(365) Overhead Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(366) Underground Conduit		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
OPEN 13		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment								N/A
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	N/A
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	N/A
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(364) Poles, Towers & Fixtures								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(365) Overhead Conductors and Devices								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(366) Underground Conduit								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(367) Underground Conductors and Devices								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(368) Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
OPEN 13								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(369) Services								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant											
(389) Land and Land Rights		677,635									
- Demand	PT&D-PROD-D	677,635	321,076	77,551	76,532	3,165	72,800	81,054	41,456	2,682	1,119
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		677,635	321,076	77,551	76,532	3,165	72,800	81,054	41,456	2,682	1,119
(390) Structures and Improvements		30,752,247									
- Demand	PT&D-PROD-D	30,752,247	14,570,972	3,519,394	3,473,167	143,655	3,303,784	3,678,365	1,881,336	121,708	50,788
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		30,752,247	14,570,972	3,519,394	3,473,167	143,655	3,303,784	3,678,365	1,881,336	121,708	50,788

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(370) Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371.01) EV Direct Plant and ADIT								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371) Install on Customer Premises								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(373) Street Lighting								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution Plant Adjustment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Distribution Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
General Plant								
(389) Land and Land Rights								PT&D_PROD
- Demand	PT&D-PROD-D	60	120	2	17	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		60	120	2	17	-	-	
(390) Structures and Improvements								PT&D_PROD
- Demand	PT&D-PROD-D	2,728	5,453	109	788	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		2,728	5,453	109	788	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(391) Office Equipment		2,133,525									
- Demand	PT&D-PROD-D	2,133,525	1,010,903	244,168	240,961	9,966	229,209	255,197	130,523	8,444	3,524
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		2,133,525	1,010,903	244,168	240,961	9,966	229,209	255,197	130,523	8,444	3,524
(392) Transportation Equipment		2,514,511									
- Demand	PT&D-PROD-D	2,514,511	1,191,421	287,769	283,990	11,746	270,140	300,768	153,831	9,952	4,153
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		2,514,511	1,191,421	287,769	283,990	11,746	270,140	300,768	153,831	9,952	4,153
(393) Stores Equipment		192,307									
- Demand	PT&D-PROD-D	192,307	91,119	22,008	21,719	898	20,660	23,002	11,765	761	318
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		192,307	91,119	22,008	21,719	898	20,660	23,002	11,765	761	318
(394) Tools, Shop, and Garage Equip		4,210,077									
- Demand	PT&D-PROD-D	4,210,077	1,994,811	481,816	475,487	19,667	452,298	503,579	257,561	16,662	6,953
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		4,210,077	1,994,811	481,816	475,487	19,667	452,298	503,579	257,561	16,662	6,953
(395) Lab Equipment		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		2,050,760									
- Demand	PT&D-PROD-D	2,050,760	971,687	234,696	231,613	9,580	220,318	245,297	125,460	8,116	3,387
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		2,050,760	971,687	234,696	231,613	9,580	220,318	245,297	125,460	8,116	3,387
(397) Communication Equipment		47,564,985									
- Demand	PT&D-PROD-D	47,564,985	22,537,153	5,443,502	5,372,003	222,193	5,110,015	5,689,385	2,909,893	188,248	78,554
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		47,564,985	22,537,153	5,443,502	5,372,003	222,193	5,110,015	5,689,385	2,909,893	188,248	78,554
(398) Misc. Equipment		31,825									
- Demand	PT&D-PROD-D	31,825	15,079	3,642	3,594	149	3,419	3,807	1,947	126	53
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		31,825	15,079	3,642	3,594	149	3,419	3,807	1,947	126	53

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(391) Office Equipment								PT&D_PROD
- Demand	PT&D-PROD-D	189	378	8	55	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		189	378	8	55	-	-	
(392) Transportation Equipment								PT&D_PROD
- Demand	PT&D-PROD-D	223	446	9	64	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		223	446	9	64	-	-	
(393) Stores Equipment								PT&D_PROD
- Demand	PT&D-PROD-D	17	34	1	5	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		17	34	1	5	-	-	
(394) Tools, Shop, and Garage Equip								PT&D_PROD
- Demand	PT&D-PROD-D	373	747	15	108	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		373	747	15	108	-	-	
(395) Lab Equipment								PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(396) Power Operated Equipment								PT&D_PROD
- Demand	PT&D-PROD-D	182	364	7	53	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		182	364	7	53	-	-	
(397) Communication Equipment								PT&D_PROD
- Demand	PT&D-PROD-D	4,219	8,434	169	1,218	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		4,219	8,434	169	1,218	-	-	
(398) Misc. Equipment								PT&D_PROD
- Demand	PT&D-PROD-D	3	6	0	1	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		3	6	0	1	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
General Plant Adjustment		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total General Plant		90,127,871									
- Demand		90,127,871	42,704,220	10,314,546	10,179,067	421,020	9,682,644	10,780,454	5,513,771	356,699	148,847
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		90,127,871	42,704,220	10,314,546	10,179,067	421,020	9,682,644	10,780,454	5,513,771	356,699	148,847
Total Utility Plant		2,046,165,937									
- Demand		1,962,526,401	928,694,203	224,311,765	221,365,494	9,155,967	210,569,708	234,443,927	119,908,685	7,757,175	3,237,005
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,962,526,401	928,694,203	224,311,765	221,365,494	9,155,967	210,569,708	234,443,927	119,908,685	7,757,175	3,237,005
Additions to Utility Plant											
Plant Held for Future Use		1,362,886									
- Demand	PT&D-PROD-D	1,362,886	645,760	155,973	153,925	6,367	146,418	163,019	83,378	5,394	2,251
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		1,362,886	645,760	155,973	153,925	6,367	146,418	163,019	83,378	5,394	2,251
CWIP Production		54,721,890									
- Demand	6CP	54,721,890	25,928,224	6,262,563	6,180,306	255,626	5,878,898	6,545,443	3,347,732	216,573	90,374
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		54,721,890	25,928,224	6,262,563	6,180,306	255,626	5,878,898	6,545,443	3,347,732	216,573	90,374
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		-									
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP General		27,554,760									
- Demand	PT&D-PROD-D	27,554,760	13,055,945	3,153,462	3,112,042	128,718	2,960,271	3,295,904	1,685,723	109,053	45,507
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		27,554,760	13,055,945	3,153,462	3,112,042	128,718	2,960,271	3,295,904	1,685,723	109,053	45,507

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
General Plant Adjustment								PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total General Plant								
- Demand		7,995	15,982	320	2,309	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		7,995	15,982	320	2,309	-	-	
Total Utility Plant								
- Demand		173,863	347,557	6,951	50,205	2,444,729	59,168	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		173,863	347,557	6,951	50,205	2,444,729	59,168	
Additions to Utility Plant								
Plant Held for Future Use								PT&D_PROD
- Demand	PT&D-PROD-D	121	242	5	35	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		121	242	5	35	-	-	
CWIP Production								DEM
- Demand	6CP	4,854	9,703	194	1,402	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		4,854	9,703	194	1,402	-	-	
CWIP Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Distribution								DISTPT_PROD
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	0%
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
CWIP General								PT&D_PROD
- Demand	PT&D-PROD-D	2,444	4,886	98	706	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		2,444	4,886	98	706	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Additional to Utility Plant		83,639,536									
- Demand		83,639,536	39,629,929	9,571,998	9,446,273	390,710	8,985,587	10,004,365	5,116,832	331,020	138,132
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		83,639,536	39,629,929	9,571,998	9,446,273	390,710	8,985,587	10,004,365	5,116,832	331,020	138,132
Total Utility Plant		2,046,165,937									
- Demand		2,046,165,937	968,324,131	233,883,763	230,811,766	9,546,677	219,555,295	244,448,292	125,025,517	8,088,195	3,375,137
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**2,046,165,937**	**968,324,131**	**233,883,763**	**230,811,766**	**9,546,677**	**219,555,295**	**244,448,292**	**125,025,517**	**8,088,195**	**3,375,137**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		4,074,277									
- Demand	TPIS-PROD-D	4,074,277	1,930,466	466,274	460,150	19,032	437,709	487,336	249,253	16,125	6,729
- Customer	TPIS-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		4,074,277	1,930,466	466,274	460,150	19,032	437,709	487,336	249,253	16,125	6,729
Cash Working Capital		99,622,504									
- Demand	O&MxPP-PROD-D	16,572,845	7,852,514	1,896,654	1,871,742	77,418	1,780,459	1,982,326	1,013,880	65,590	27,370
- Customer	O&MxPP-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	O&MxPP-PROD-E	83,049,659	30,972,423	8,857,377	9,438,941	432,638	10,131,479	14,424,734	7,589,689	484,747	656,175
Total		99,622,504	38,824,938	10,754,031	11,310,683	510,056	11,911,937	16,407,060	8,603,569	550,337	683,545
Materials and Supplies		28,354,916									
- Demand	TPIS-PROD-D	28,354,916	13,435,074	3,245,035	3,202,412	132,456	3,046,234	3,391,613	1,734,674	112,220	46,829
- Customer	TPIS-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		28,354,916	13,435,074	3,245,035	3,202,412	132,456	3,046,234	3,391,613	1,734,674	112,220	46,829
Fuel Stock		48,216,116									
- Demand	6CP	48,216,116	22,845,670	5,518,019	5,445,542	225,235	5,179,968	5,767,268	2,949,727	190,825	79,630
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		48,216,116	22,845,670	5,518,019	5,445,542	225,235	5,179,968	5,767,268	2,949,727	190,825	79,630
ADIT - Production		(893,545,817)									
- Demand	6CP	(893,545,817)	(423,378,211)	(102,260,478)	(100,917,316)	(4,174,072)	(95,995,674)	(106,879,584)	(54,664,629)	(3,536,384)	(1,475,704)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		(893,545,817)	(423,378,211)	(102,260,478)	(100,917,316)	(4,174,072)	(95,995,674)	(106,879,584)	(54,664,629)	(3,536,384)	(1,475,704)

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Additional to Utility Plant								
- Demand		7,419	14,831	297	2,142	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		7,419	14,831	297	2,142	-	-	
Total Utility Plant								
- Demand		181,283	362,389	7,247	52,347	2,444,729	59,168	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		**181,283**	**362,389**	**7,247**	**52,347**	**2,444,729**	**59,168**	
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Prepayments								TPIS_PROD
- Demand	TPIS-PROD-D	361	722	14	104	-	-	100%
- Customer	TPIS-PROD-C	-	-	-	-	-	-	0%
- Commodity	TPIS-PROD-E	-	-	-	-	-	-	0%
Total		361	722	14	104	-	-	
Cash Working Capital								O&MxPP_PROD
- Demand	O&MxPP-PROD-D	1,470	2,939	59	425	-	-	17%
- Customer	O&MxPP-PROD-C	-	-	-	-	-	-	0%
- Commodity	O&MxPP-PROD-E	35,244	23,855	373	1,984	-	-	83%
Total		36,714	26,794	431	2,409	-	-	
Materials and Supplies								TPIS_PROD
- Demand	TPIS-PROD-D	2,515	5,028	101	726	-	-	100%
- Customer	TPIS-PROD-C	-	-	-	-	-	-	0%
- Commodity	TPIS-PROD-E	-	-	-	-	-	-	0%
Total		2,515	5,028	101	726	-	-	
Fuel Stock								DEM
- Demand	6CP	4,277	8,550	171	1,235	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		4,277	8,550	171	1,235	-	-	
ADIT - Production								DEM
- Demand	6CP	(79,262)	(158,446)	(3,169)	(22,888)	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		(79,262)	(158,446)	(3,169)	(22,888)	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Distribution		-									
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - General		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Solar Direct		(379,760)									
- Demand	Solar-DirectADIT	(379,760)	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(379,760)	-	-	-	-	-	-	-	-	-
Customer Advances		-									
- Demand	CA-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	CA-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	CA-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credits		-									
- Demand	6CP	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		(713,657,764)									
- Demand		(796,707,423)	(377,314,486)	(91,134,496)	(89,937,471)	(3,719,932)	(85,551,305)	(95,251,041)	(48,717,095)	(3,151,624)	(1,315,147)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		83,049,659	30,972,423	8,857,377	9,438,941	432,638	10,131,479	14,424,734	7,589,689	484,747	656,175
Total		(713,657,764)	(346,342,063)	(82,277,119)	(80,498,529)	(3,287,293)	(75,419,826)	(80,826,307)	(41,127,406)	(2,666,877)	(658,972)
Total Rate Base		**1,332,508,173**									
- Demand		**1,249,458,514**	**591,009,645**	**142,749,267**	**140,874,296**	**5,826,745**	**134,003,990**	**149,197,251**	**76,308,422**	**4,936,572**	**2,059,991**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**83,049,659**	**30,972,423**	**8,857,377**	**9,438,941**	**432,638**	**10,131,479**	**14,424,734**	**7,589,689**	**484,747**	**656,175**
Total		**1,332,508,173**	**621,982,068**	**151,606,644**	**150,313,237**	**6,259,384**	**144,135,468**	**163,621,985**	**83,898,111**	**5,421,319**	**2,716,165**
OPERATIONS & MAINTENANCE EXPENSES											

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Distribution								DISTPT_PROD
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	0%
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - General								PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - Solar Direct								DEM
- Demand	Solar-DirectADIT	-	-	-	-	(368,144)	(11,616)	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	(368,144)	(11,616)	
Customer Advances								CA_PROD
- Demand	CA-PROD-D	-	-	-	-	-	-	0%
- Customer	CA-PROD-C	-	-	-	-	-	-	0%
- Commodity	CA-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Investment Tax Credits								DEM
- Demand	6CP	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total Other Rate Base Items								
- Demand		(70,638)	(141,207)	(2,824)	(20,397)	(368,144)	(11,616)	
- Customer		-	-	-	-	-	-	
- Commodity		35,244	23,855	373	1,984	-	-	
Total		(35,394)	(117,353)	(2,451)	(18,413)	(368,144)	(11,616)	
Total Rate Base								
- Demand		**110,644**	**221,181**	**4,423**	**31,950**	**2,076,585**	**47,552**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**35,244**	**23,855**	**373**	**1,984**	**-**	**-**	
Total		**145,888**	**245,036**	**4,796**	**33,934**	**2,076,585**	**47,552**	
OPERATIONS & MAINTENANCE EXPENSES								

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Production Expense											
Labor-related Expenses		10,811,793									
- Demand	6CP	9,653,784	4,574,138	1,104,812	1,090,301	45,096	1,037,128	1,154,717	590,591	38,207	15,943
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	1,158,009	431,866	123,503	131,613	6,033	141,269	201,132	105,827	6,759	9,149
Total		10,811,793	5,006,004	1,228,316	1,221,914	51,129	1,178,397	1,355,849	696,419	44,966	25,093
Fuel / Energy-related Expenses		366,258,368									
- Demand	6CP	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	366,258,368	136,591,881	39,062,032	41,626,796	1,907,983	44,680,965	63,614,707	33,471,386	2,137,789	2,893,804
Total		366,258,368	136,591,881	39,062,032	41,626,796	1,907,983	44,680,965	63,614,707	33,471,386	2,137,789	2,893,804
Account 502 Steam Expenses		21,993,335									
- Demand	6CP	6,486,404	3,073,376	742,327	732,576	30,300	696,849	775,857	396,820	25,671	10,712
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	15,506,931	5,783,133	1,653,839	1,762,428	80,782	1,891,737	2,693,369	1,417,138	90,511	122,520
Total		21,993,335	8,856,509	2,396,165	2,495,004	111,082	2,588,587	3,469,226	1,813,958	116,183	133,233
Account 505 Electric Expenses		2,463,165									
- Demand	6CP	1,894,681	897,734	216,834	213,986	8,851	203,550	226,628	115,911	7,499	3,129
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	568,484	212,010	60,630	64,611	2,961	69,351	98,739	51,952	3,318	4,492
Total		2,463,165	1,109,744	277,464	278,596	11,812	272,901	325,367	167,864	10,817	7,621
Demand-related Expenses		32,868,628									
- Demand	6CP	32,868,628	15,573,752	3,761,600	3,712,192	153,541	3,531,152	3,931,511	2,010,811	130,084	54,283
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		32,868,628	15,573,752	3,761,600	3,712,192	153,541	3,531,152	3,931,511	2,010,811	130,084	54,283
Solar Generation		380,521									
- Demand	6CP	380,521	180,298	43,548	42,976	1,778	40,880	45,515	23,279	1,506	628
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		380,521	180,298	43,548	42,976	1,778	40,880	45,515	23,279	1,506	628
Solar Direct O&M Assignment		46,873									
- Demand	SSP-Direct	46,873	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		46,873	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Production Expense								
Labor-related Expenses								LBSUB1_PROD
- Demand	6CP	856	1,712	34	247	-	-	89%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	491	333	5	28	-	-	11%
Total		1,348	2,044	39	275	-	-	
Fuel / Energy-related Expenses								COM
- Demand	6CP	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	155,430	105,203	1,643	8,750	-	-	100%
Total		155,430	105,203	1,643	8,750	-	-	
Account 502 Steam Expenses								ACC502
- Demand	6CP	575	1,150	23	166	-	-	29%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	6,581	4,454	70	370	-	-	71%
Total		7,156	5,604	93	537	-	-	
Account 505 Electric Expenses								ACC505
- Demand	6CP	168	336	7	49	-	-	77%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	241	163	3	14	-	-	23%
Total		409	499	9	62	-	-	
Demand-related Expenses								DEM
- Demand	6CP	2,916	5,828	117	842	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		2,916	5,828	117	842	-	-	
Solar Generation								DEM
- Demand	6CP	34	67	1	10	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		34	67	1	10	-	-	
Solar Direct O&M Assignment								DEM
- Demand	SSP-Direct	-	-	-	-	46,873	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	46,873	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Account 555 Purchased Power		51,849,549									
- Demand	6CP	28,378,922	13,446,448	3,247,782	3,205,123	132,568	3,048,813	3,394,484	1,736,143	112,315	46,868
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	23,470,627	8,753,103	2,503,179	2,667,535	122,268	2,863,253	4,076,568	2,144,919	136,994	185,441
Total		51,849,549	22,199,550	5,750,961	5,872,658	254,836	5,912,065	7,471,052	3,881,062	249,309	232,309
Total Production Expenses		486,672,232									
- Demand		79,709,812	37,745,745	9,116,903	8,997,155	372,134	8,558,372	9,528,713	4,873,555	315,282	131,564
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		406,962,419	151,771,993	43,403,183	46,252,981	2,120,027	49,646,575	70,684,515	37,191,222	2,375,372	3,215,406
Total		486,672,232	189,517,738	52,520,086	55,250,136	2,492,161	58,204,947	80,213,228	42,064,777	2,690,654	3,346,971
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		-									
- Demand	LBDO-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDO-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDO-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power								OMPP
- Demand	6CP	2,517	5,032	101	727	-	-	55%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	9,960	6,742	105	561	-	-	45%
Total		12,478	11,774	206	1,288	-	-	
Total Production Expenses								
- Demand		7,066	14,126	283	2,041	46,873	-	
- Customer		-	-	-	-	-	-	
- Commodity		172,703	116,894	1,826	9,723	-	-	
Total		179,770	131,020	2,108	11,763	46,873	-	
Transmission Expenses								
Operations Expenses								
Total Transmission O&M Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission O&M								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering								LBDO_PROD
- Demand	LBDO-PROD-D	-	-	-	-	-	-	0%
- Customer	LBDO-PROD-C	-	-	-	-	-	-	0%
- Commodity	LBDO-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(581) Load Dispatching								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(582) Station Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(583) Overhead Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(584) Underground Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(589) Rents		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Operations Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(584) Underground Line Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(585) Street Lighting Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(586) Meter Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(587) Customer Installations Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp								PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(589) Rents								PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total Dist. Operations Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Maintenance Expense											
(590) Maintenance Supervision and Engineering		-									
- Demand	LBDM-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDM-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDM-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(594) Maintenance of Underground Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense								
(590) Maintenance Supervision and Engineering								LBDM_PROD
- Demand	LBDM-PROD-D	-	-	-	-	-	-	0%
- Customer	LBDM-PROD-C	-	-	-	-	-	-	0%
- Commodity	LBDM-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(591) Maintenance of Structures								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(592) Maintenance of Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(593) Maintenance of Overhead Lines								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(594) Maintenance of Underground Lines								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(595) Maintenance of Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(597) Maintenance of Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(598) Miscellaneous Distribution Expenses		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Maintenance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses								PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total Dist. Maintenance Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Total Distribution Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Customer Account Expense								
(901) Supervision/Customer Accts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(902) Meter Reading Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(903) Records and Collection								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(904) Uncollectible Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Customer Service Expenses								
(907) Supervision								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(908) Customer Assistance Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - EV Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(909) Informational and Instructional Advertising								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - BS Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(910) Miscellaneous Customer Service								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(911) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		11,120,711									
- Demand	LABORxAG-PROD-D	6,599,604	3,126,507	755,159	745,241	30,824	708,896	789,270	403,680	26,115	10,898
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	4,521,107	1,686,095	482,183	513,843	23,552	551,543	785,262	413,172	26,389	35,721
Total		11,120,711	4,812,602	1,237,343	1,259,083	54,376	1,260,439	1,574,532	816,852	52,504	46,619
(921) Office Supplies and Expenses		2,452,399									
- Demand	LABORxAG-PROD-D	1,455,380	689,474	166,532	164,344	6,798	156,330	174,054	89,022	5,759	2,403
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	997,019	371,827	106,334	113,315	5,194	121,629	173,170	91,115	5,819	7,877
Total		2,452,399	1,061,301	272,865	277,660	11,991	277,959	347,224	180,137	11,578	10,281
(922) Administrative Expenses Transferred		(1,520,287)									
- Demand	LABORxAG-PROD-D	(902,217)	(427,418)	(103,236)	(101,880)	(4,214)	(96,912)	(107,899)	(55,186)	(3,570)	(1,490)
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	(618,070)	(230,502)	(65,918)	(70,246)	(3,220)	(75,400)	(107,351)	(56,484)	(3,608)	(4,883)
Total		(1,520,287)	(657,920)	(169,154)	(172,126)	(7,434)	(172,312)	(215,251)	(111,670)	(7,178)	(6,373)
(923) Outside Services Employed		6,423,707									
- Demand	LABORxAG-PROD-D	3,812,159	1,805,978	436,206	430,477	17,805	409,483	455,910	233,180	15,085	6,295
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	2,611,547	973,947	278,526	296,813	13,605	318,591	453,595	238,662	15,243	20,634
Total		6,423,707	2,779,925	714,732	727,290	31,410	728,073	909,504	471,842	30,328	26,929

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(913) Advertising Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(916) Misc Sales Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Customer Service Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Administrative & General Expense								
(920) Administrative and General Salaries								LABORxAG_PROD
- Demand	LABORxAG-PROD-D	585	1,170	23	169	1,067	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	1,919	1,299	20	108	-	-	41%
Total		2,504	2,469	44	277	1,067	-	
(921) Office Supplies and Expenses								LABORxAG_PROD
- Demand	LABORxAG-PROD-D	129	258	5	37	235	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	423	286	4	24	-	-	41%
Total		552	544	10	61	235	-	
(922) Administrative Expenses Transferred								LABORxAG_PROD
- Demand	LABORxAG-PROD-D	(80)	(160)	(3)	(23)	(146)	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	(262)	(178)	(3)	(15)	-	-	41%
Total		(342)	(337)	(6)	(38)	(146)	-	
(923) Outside Services Employed								LABORxAG_PROD
- Demand	LABORxAG-PROD-D	338	676	14	98	616	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	1,108	750	12	62	-	-	41%
Total		1,446	1,426	25	160	616	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(924) Property Insurance		3,861,725									
- Demand	TUP-PROD-D	3,861,725	1,829,755	441,949	436,144	18,039	414,874	461,912	236,249	15,284	6,378
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		3,861,725	1,829,755	441,949	436,144	18,039	414,874	461,912	236,249	15,284	6,378
(925) Injuries and Damages		2,011,381									
- Demand	LABORxAG-PROD-D	1,193,657	565,485	136,584	134,790	5,575	128,217	142,754	73,013	4,723	1,971
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	817,724	304,961	87,212	92,938	4,260	99,757	142,029	74,730	4,773	6,461
Total		2,011,381	870,446	223,796	227,728	9,835	227,973	284,783	147,742	9,496	8,432
(926) Employee Benefits		10,265,924									
- Demand	LABORxAG-PROD-D	6,092,330	2,886,190	697,115	687,958	28,455	654,407	728,603	372,651	24,108	10,060
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	4,173,595	1,556,495	445,120	474,346	21,742	509,149	724,904	381,414	24,361	32,976
Total		10,265,924	4,442,684	1,142,235	1,162,305	50,197	1,163,557	1,453,507	754,065	48,468	43,035
(928) Regulatory Commission Fees		613,696									
- Demand	TUP-PROD-D	613,696	290,780	70,233	69,311	2,867	65,931	73,406	37,544	2,429	1,014
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		613,696	290,780	70,233	69,311	2,867	65,931	73,406	37,544	2,429	1,014
(929) Duplicate Charges		(71,755)									
- Demand	LABORxAG-PROD-D	(42,583)	(20,173)	(4,873)	(4,809)	(199)	(4,574)	(5,093)	(2,605)	(169)	(70)
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	(29,172)	(10,879)	(3,111)	(3,316)	(152)	(3,559)	(5,067)	(2,666)	(170)	(230)
Total		(71,755)	(31,053)	(7,984)	(8,124)	(351)	(8,133)	(10,160)	(5,271)	(339)	(301)
(930) Miscellaneous General Expenses		(1,208,630)									
- Demand	LABORxAG-PROD-D	(717,263)	(339,797)	(82,073)	(80,995)	(3,350)	(77,045)	(85,780)	(43,873)	(2,838)	(1,184)
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	(491,366)	(183,249)	(52,405)	(55,846)	(2,560)	(59,943)	(85,344)	(44,905)	(2,868)	(3,882)
Total		(1,208,630)	(523,047)	(134,478)	(136,841)	(5,910)	(136,988)	(171,125)	(88,778)	(5,706)	(5,067)
(931) Rents		288,705									
- Demand	PT&D-PROD-D	288,705	136,794	33,040	32,606	1,349	31,016	34,533	17,662	1,143	477
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		288,705	136,794	33,040	32,606	1,349	31,016	34,533	17,662	1,143	477
(935) Maintenance of General Plant		5,381,848									
- Demand	PT&D-PROD-D	5,381,848	2,550,017	615,917	607,827	25,141	578,184	643,738	329,246	21,300	8,888
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		5,381,848	2,550,017	615,917	607,827	25,141	578,184	643,738	329,246	21,300	8,888

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance								TUP_PROD
- Demand	TUP-PROD-D	343	685	14	99	-	-	100%
- Customer	TUP-PROD-C	-	-	-	-	-	-	0%
- Commodity	TUP-PROD-E	-	-	-	-	-	-	0%
Total		343	685	14	99	-	-	
(925) Injuries and Damages								LABORxAG_PROD
- Demand	LABORxAG-PROD-D	106	212	4	31	193	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	347	235	4	20	-	-	41%
Total		453	447	8	50	193	-	
(926) Employee Benefits								LABORxAG_PROD
- Demand	LABORxAG-PROD-D	540	1,080	22	156	985	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	1,771	1,199	19	100	-	-	41%
Total		2,311	2,279	40	256	985	-	
(928) Regulatory Commission Fees								TUP_PROD
- Demand	TUP-PROD-D	54	109	2	16	-	-	100%
- Customer	TUP-PROD-C	-	-	-	-	-	-	0%
- Commodity	TUP-PROD-E	-	-	-	-	-	-	0%
Total		54	109	2	16	-	-	
(929) Duplicate Charges								LABORxAG_PROD
- Demand	LABORxAG-PROD-D	(4)	(8)	(0)	(1)	(7)	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	(12)	(8)	(0)	(1)	-	-	41%
Total		(16)	(16)	(0)	(2)	(7)	-	
(930) Miscellaneous General Expenses								LABORxAG_PROD
- Demand	LABORxAG-PROD-D	(64)	(127)	(3)	(18)	(116)	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	(209)	(141)	(2)	(12)	-	-	41%
Total		(272)	(268)	(5)	(30)	(116)	-	
(931) Rents								PT&D_PROD
- Demand	PT&D-PROD-D	26	51	1	7	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		26	51	1	7	-	-	
(935) Maintenance of General Plant								PT&D_PROD
- Demand	PT&D-PROD-D	477	954	19	138	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		477	954	19	138	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total A&G Expense		39,619,425									
- Demand		27,637,042	13,093,592	3,162,555	3,121,016	129,089	2,968,807	3,305,408	1,690,584	109,368	45,638
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		11,982,383	4,468,693	1,277,940	1,361,848	62,421	1,461,767	2,081,197	1,095,038	69,939	94,673
Total		39,619,425	17,562,285	4,440,495	4,482,864	191,510	4,430,574	5,386,605	2,785,622	179,307	140,311
Total O&M Expenses		526,291,656									
- Demand		107,346,854	50,839,337	12,279,458	12,118,171	501,223	11,527,179	12,834,121	6,564,139	424,650	177,203
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		418,944,802	156,240,686	44,681,123	47,614,829	2,182,448	51,108,342	72,765,712	38,286,260	2,445,311	3,310,079
Total		**526,291,656**	**207,080,023**	**56,960,581**	**59,733,000**	**2,683,671**	**62,635,521**	**85,599,833**	**44,850,399**	**2,869,961**	**3,487,282**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		107,085,313									
- Demand	6CP	107,085,313	50,738,963	12,255,214	12,094,245	500,234	11,504,420	12,808,782	6,551,179	423,811	176,853
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		107,085,313	50,738,963	12,255,214	12,094,245	500,234	11,504,420	12,808,782	6,551,179	423,811	176,853
Hydraulic Production		5,616,170									
- Demand	6CP	5,616,170	2,661,043	642,734	634,292	26,235	603,358	671,766	343,582	22,227	9,275
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		5,616,170	2,661,043	642,734	634,292	26,235	603,358	671,766	343,582	22,227	9,275
Other Production		13,379,462									
- Demand	6CP	13,379,462	6,339,432	1,531,192	1,511,080	62,500	1,437,386	1,600,356	818,518	52,952	22,096
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity	Energy	-	-	-	-	-	-	-	-	-	-
Total		13,379,462	6,339,432	1,531,192	1,511,080	62,500	1,437,386	1,600,356	818,518	52,952	22,096

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense								
- Demand		2,451	4,900	98	708	2,828	-	
- Customer		-	-	-	-	-	-	
- Commodity		5,085	3,442	54	286	-	-	
Total		7,536	8,342	152	994	2,828	-	
Total O&M Expenses								
- Demand		9,518	19,026	381	2,748	49,702	-	
- Customer		-	-	-	-	-	-	
- Commodity		177,788	120,336	1,879	10,009	-	-	
Total		**187,306**	**139,362**	**2,260**	**12,758**	**49,702**	**-**	
DEPRECIATION EXPENSE								
Depreciation Expense								
Intangible								PT&D_PROD
- Demand	PT&D-PROD-D	-	-	-	-	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Steam Production								DEM
- Demand	6CP	9,499	18,989	380	2,743	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		9,499	18,989	380	2,743	-	-	
Hydraulic Production								DEM
- Demand	6CP	498	996	20	144	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		498	996	20	144	-	-	
Other Production								DEM
- Demand	6CP	1,187	2,372	47	343	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity	Energy	-	-	-	-	-	-	0%
Total		1,187	2,372	47	343	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assignment - Solar		123,981									
- Demand	Solar-DirectDepExp	123,981	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		123,981	-	-	-	-	-	-	-	-	-
Distribution		-									
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		20,418,256									
- Demand	PT&D-PROD-D	20,418,256	9,674,540	2,336,736	2,306,044	95,381	2,193,580	2,442,286	1,249,132	80,809	33,721
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		20,418,256	9,674,540	2,336,736	2,306,044	95,381	2,193,580	2,442,286	1,249,132	80,809	33,721
Regulatory Debits		(223,399)									
- Demand	PT&D-PROD-D	(223,399)	(105,850)	(25,567)	(25,231)	(1,044)	(24,000)	(26,721)	(13,667)	(884)	(369)
- Customer	PT&D-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		(223,399)	(105,850)	(25,567)	(25,231)	(1,044)	(24,000)	(26,721)	(13,667)	(884)	(369)
Total Depreciation Expense		146,399,783									
- Demand		146,399,783	69,308,127	16,740,309	16,520,430	683,307	15,714,744	17,496,469	8,948,744	578,915	241,577
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**146,399,783**	**69,308,127**	**16,740,309**	**16,520,430**	**683,307**	**15,714,744**	**17,496,469**	**8,948,744**	**578,915**	**241,577**
TAXES											
Taxes Other than Income											
Property Taxes		18,848,724									
- Demand	TUP-PROD-D	18,848,724	8,930,867	2,157,113	2,128,780	88,049	2,024,962	2,254,550	1,153,112	74,598	31,129
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		18,848,724	8,930,867	2,157,113	2,128,780	88,049	2,024,962	2,254,550	1,153,112	74,598	31,129

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar								DEM
- Demand	Solar-DirectDepExp	-	-	-	-	122,896	1,086	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	122,896	1,086	
Distribution								DISTPT_PROD
- Demand	DISTPT-PROD-D	-	-	-	-	-	-	0%
- Customer	DISTPT-PROD-C	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROD-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
EV Direct Depreciation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
General Plant Dep								PT&D_PROD
- Demand	PT&D-PROD-D	1,811	3,621	72	523	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		1,811	3,621	72	523	-	-	
Regulatory Debits								PT&D_PROD
- Demand	PT&D-PROD-D	(20)	(40)	(1)	(6)	-	-	100%
- Customer	PT&D-PROD-C	-	-	-	-	-	-	0%
- Commodity	PT&D-PROD-E	-	-	-	-	-	-	0%
Total		(20)	(40)	(1)	(6)	-	-	
Total Depreciation Expense								
- Demand		12,975	25,938	519	3,747	122,896	1,086	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total Depreciation Expense		**12,975**	**25,938**	**519**	**3,747**	**122,896**	**1,086**	
TAXES								
Taxes Other than Income								
Property Taxes								TUP_PROD
- Demand	TUP-PROD-D	1,672	3,342	67	483	-	-	100%
- Customer	TUP-PROD-C	-	-	-	-	-	-	0%
- Commodity	TUP-PROD-E	-	-	-	-	-	-	0%
Total		1,672	3,342	67	483	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Payroll Taxes		3,725,455									
- Demand	LABORxAG-PROD-D	2,210,877	1,047,384	252,980	249,657	10,326	237,481	264,407	135,233	8,749	3,651
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-PROD-E	1,514,577	564,844	161,532	172,138	7,890	184,768	263,064	138,413	8,840	11,967
Total		3,725,455	1,612,229	414,512	421,795	18,216	422,249	527,471	273,647	17,589	15,617
Other Taxes		906,954									
- Demand	TUP-PROD-D	906,954	429,731	103,795	102,432	4,237	97,436	108,483	55,485	3,589	1,498
- Customer	TUP-PROD-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-PROD-E	-	-	-	-	-	-	-	-	-	-
Total		906,954	429,731	103,795	102,432	4,237	97,436	108,483	55,485	3,589	1,498
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		36,576									
- Demand	Solar-DirectPropTax	36,576	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		36,576	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		23,517,710									
- Demand		22,003,132	10,407,983	2,513,888	2,480,869	102,612	2,359,879	2,627,440	1,343,830	86,936	36,277
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		1,514,577	564,844	161,532	172,138	7,890	184,768	263,064	138,413	8,840	11,967
Total Taxes Other than Income		**23,517,710**	**10,972,828**	**2,675,420**	**2,653,007**	**110,502**	**2,544,647**	**2,890,504**	**1,482,244**	**95,776**	**48,244**
Total Expenses		**696,142,862**									
- Demand		**275,749,770**	**130,555,447**	**31,533,655**	**31,119,470**	**1,287,142**	**29,601,802**	**32,958,030**	**16,856,713**	**1,090,500**	**455,057**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**420,459,380**	**156,805,530**	**44,842,655**	**47,786,967**	**2,190,338**	**51,293,110**	**73,028,776**	**38,424,673**	**2,454,151**	**3,322,046**
Total		**696,209,149**	**287,360,978**	**76,376,310**	**78,906,437**	**3,477,480**	**80,894,912**	**105,986,806**	**55,281,386**	**3,544,652**	**3,777,103**
SUMMARY OF OPERATING EXPENSES											
Losses/(Gains) From Disposition Of Allowances		(66,287)									
- Demand		(62,156)	(29,401)	(7,101)	(7,008)	(290)	(6,666)	(7,422)	(3,796)	(246)	(102)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		(4,131)	(1,541)	(441)	(470)	(22)	(504)	(718)	(378)	(24)	(33)
Total		(66,287)	(30,941)	(7,542)	(7,478)	(311)	(7,170)	(8,140)	(4,174)	(270)	(135)

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes								LABORxAG_PROD
- Demand	LABORxAG-PROD-D	196	392	8	57	357	-	59%
- Customer	LABORxAG-PROD-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROD-E	643	435	7	36	-	-	41%
Total		839	827	15	93	357	-	
Other Taxes								TUP_PROD
- Demand	TUP-PROD-D	80	161	3	23	-	-	100%
- Customer	TUP-PROD-C	-	-	-	-	-	-	0%
- Commodity	TUP-PROD-E	-	-	-	-	-	-	0%
Total		80	161	3	23	-	-	
Direct Assignment - EV Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax								DEM
- Demand	Solar-DirectPropTax	-	-	-	-	35,640	936	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	35,640	936	
Total Taxes Other than Income								
- Demand		1,949	3,895	78	563	35,997	936	
- Customer		-	-	-	-	-	-	
- Commodity		643	435	7	36	-	-	
Total Taxes Other than Income		**2,591**	**4,330**	**85**	**599**	**35,997**	**936**	
Total Expenses								
- Demand		**24,442**	**48,859**	**977**	**7,058**	**208,595**	**2,022**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**178,431**	**120,771**	**1,886**	**10,045**	**-**	**-**	
Total		**202,873**	**169,631**	**2,863**	**17,103**	**208,595**	**2,022**	
SUMMARY OF OPERATING EXPENSES								
Losses/(Gains) From Disposition Of Allowances								
- Demand		(6)	(11)	(0)	(2)	(103)	(2)	
- Customer		-	-	-	-	-	-	
- Commodity		(2)	(1)	(0)	(0)	-	-	
Total		(7)	(12)	(0)	(2)	(103)	(2)	

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		95,270									
- Demand		95,270	45,140	10,903	10,760	445	10,235	11,395	5,828	377	157
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		95,270	45,140	10,903	10,760	445	10,235	11,395	5,828	377	157
CSR Credit		(2,130,243)									
- Demand		(2,130,243)	-	-	-	-	-	(68,890)	(2,061,354)	-	-
- Customer		-									
- Commodity		-									
Total		(2,130,243)	-	-	-	-	-	(68,890)	(2,061,354)	-	-
Re-allocation of CSR Credit		2,130,243									
- Demand		2,130,243	1,009,348	243,792	240,590	9,951	228,857	254,805	130,322	8,431	3,518
- Customer		-									
- Commodity		-									
Total		2,130,243	1,009,348	243,792	240,590	9,951	228,857	254,805	130,322	8,431	3,518
Investment Tax Credit		(467,517)									
- Demand		(438,379)	(207,359)	(50,084)	(49,426)	(2,044)	(47,016)	(52,347)	(26,773)	(1,732)	(723)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		(29,138)	(10,867)	(3,108)	(3,312)	(152)	(3,555)	(5,061)	(2,663)	(170)	(230)
Total		(467,517)	(218,226)	(53,192)	(52,738)	(2,196)	(50,571)	(57,408)	(29,436)	(1,902)	(953)
Additional Revenue Requirements from Capitalization		(2,601,598)									
- Demand		(2,439,452)	(1,153,891)	(278,705)	(275,044)	(11,376)	(261,630)	(291,294)	(148,985)	(9,638)	(4,022)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		(162,147)	(60,471)	(17,293)	(18,429)	(845)	(19,781)	(28,163)	(14,818)	(946)	(1,281)
Total		(2,601,598)	(1,214,362)	(295,998)	(293,473)	(12,221)	(281,411)	(319,457)	(163,803)	(10,585)	(5,303)
Total Expenses Excl. Income Taxes											
- Demand		**272,905,053**	**130,219,285**	**31,452,460**	**31,039,341**	**1,283,828**	**29,525,582**	**32,804,278**	**14,751,956**	**1,087,693**	**453,885**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**420,263,963**	**156,732,652**	**44,821,813**	**47,764,757**	**2,189,320**	**51,269,270**	**72,994,834**	**38,406,815**	**2,453,011**	**3,320,502**
Total		**693,169,016**	**286,951,937**	**76,274,274**	**78,804,099**	**3,473,147**	**80,794,852**	**105,799,112**	**53,158,771**	**3,540,703**	**3,774,387**

Louisville Gas and Electric Company Allocation to Customer Classes Production	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Additional Uncollectibles								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Additional PSC Fees								
- Demand		8	17	0	2	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		8	17	0	2	-	-	
CSR Credit								
- Demand		-	-	-	-	-	-	
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Re-allocation of CSR Credit								
- Demand		189	378	8	55	-	-	
- Customer								
- Commodity								
Total		189	378	8	55	-	-	
Investment Tax Credit								
- Demand		(39)	(78)	(2)	(11)	(729)	(17)	
- Customer		-	-	-	-	-	-	
- Commodity		(12)	(8)	(0)	(1)	-	-	
Total		(51)	(86)	(2)	(12)	(729)	(17)	
Additional Revenue Requirements from Capitalization								
- Demand		(216)	(432)	(9)	(62)	(4,054)	(93)	
- Customer		-	-	-	-	-	-	
- Commodity		(69)	(47)	(1)	(4)	-	-	
Total		(285)	(478)	(9)	(66)	(4,054)	(93)	
Total Expenses Excl. Income Taxes								
- Demand		**24,379**	**48,734**	**975**	**7,040**	**203,709**	**1,910**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**178,348**	**120,715**	**1,885**	**10,041**	**-**	**-**	
Total		**202,727**	**169,449**	**2,860**	**17,080**	**203,709**	**1,910**	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		6,802									
- Demand	PT&D-TRANS-D	6,802	3,223	778	768	32	731	814	416	27	11
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		6,802	3,223	778	768	32	731	814	416	27	11
Total Intangible Plant		6,802									
- Demand		6,802	3,223	778	768	32	731	814	416	27	11
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		6,802	3,223	778	768	32	731	814	416	27	11
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT								
Intangible Plant								
Total Intangible Plant								PT&D_TRANS
- Demand	PT&D-TRANS-D	1	1	0	0	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		1	1	0	0	-	-	
Total Intangible Plant								
- Demand		1	1	0	0	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		1	1	0	0	-	-	
Production Plant								
Steam Production								
Total Electric Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Hydro Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Wind Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		458,193,851									
- Demand	6CP	458,193,851	217,100,555	52,437,291	51,748,543	2,140,387	49,224,815	54,805,884	28,031,016	1,813,392	756,714
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		458,193,851	217,100,555	52,437,291	51,748,543	2,140,387	49,224,815	54,805,884	28,031,016	1,813,392	756,714
Total Transmission Plant		458,193,851									
- Demand		458,193,851	217,100,555	52,437,291	51,748,543	2,140,387	49,224,815	54,805,884	28,031,016	1,813,392	756,714
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		458,193,851	217,100,555	52,437,291	51,748,543	2,140,387	49,224,815	54,805,884	28,031,016	1,813,392	756,714
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Plant								
Total Electric Transmission								DEM
- Demand	6CP	40,644	81,248	1,625	11,736	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		40,644	81,248	1,625	11,736	-	-	
Total Transmission Plant								
- Demand		40,644	81,248	1,625	11,736	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		40,644	81,248	1,625	11,736	-	-	
Distribution Plant								
(360) Land and Land Rights								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(361) Structures and Improvements								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(362) Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(363) PC HW/SW and Comm Equipment		-									
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(364) Poles, Towers & Fixtures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(365) Overhead Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(366) Underground Conduit		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
OPEN 13		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment								N/A
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	N/A
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	N/A
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(364) Poles, Towers & Fixtures								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(365) Overhead Conductors and Devices								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(366) Underground Conduit								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(367) Underground Conductors and Devices								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(368) Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
OPEN 13								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(369) Services								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant											
(389) Land and Land Rights		165,826									
- Demand	PT&D-TRANS-D	165,826	78,571	18,978	18,728	775	17,815	19,835	10,145	656	274
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		165,826	78,571	18,978	18,728	775	17,815	19,835	10,145	656	274
(390) Structures and Improvements		7,525,481									
- Demand	PT&D-TRANS-D	7,525,481	3,565,709	861,242	849,930	35,154	808,480	900,144	460,388	29,784	12,428
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		7,525,481	3,565,709	861,242	849,930	35,154	808,480	900,144	460,388	29,784	12,428

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(370) Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371.01) EV Direct Plant and ADIT								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371) Install on Customer Premises								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(373) Street Lighting								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution Plant Adjustment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Distribution Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
General Plant								
(389) Land and Land Rights								PT&D_TRANS
- Demand	PT&D-TRANS-D	15	29	1	4	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		15	29	1	4	-	-	
(390) Structures and Improvements								PT&D_TRANS
- Demand	PT&D-TRANS-D	668	1,334	27	193	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		668	1,334	27	193	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(391) Office Equipment		522,102									
- Demand	PT&D-TRANS-D	522,102	247,381	59,751	58,966	2,439	56,091	62,450	31,941	2,066	862
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		522,102	247,381	59,751	58,966	2,439	56,091	62,450	31,941	2,066	862
(392) Transportation Equipment		615,334									
- Demand	PT&D-TRANS-D	615,334	291,556	70,421	69,496	2,874	66,107	73,602	37,644	2,435	1,016
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		615,334	291,556	70,421	69,496	2,874	66,107	73,602	37,644	2,435	1,016
(393) Stores Equipment		47,060									
- Demand	PT&D-TRANS-D	47,060	22,298	5,386	5,315	220	5,056	5,629	2,879	186	78
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		47,060	22,298	5,386	5,315	220	5,056	5,629	2,879	186	78
(394) Tools, Shop, and Garage Equip		1,030,261									
- Demand	PT&D-TRANS-D	1,030,261	488,157	117,907	116,358	4,813	110,683	123,233	63,029	4,077	1,701
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		1,030,261	488,157	117,907	116,358	4,813	110,683	123,233	63,029	4,077	1,701
(395) Lab Equipment		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		501,848									
- Demand	PT&D-TRANS-D	501,848	237,785	57,433	56,679	2,344	53,915	60,027	30,702	1,986	829
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		501,848	237,785	57,433	56,679	2,344	53,915	60,027	30,702	1,986	829
(397) Communication Equipment		11,639,780									
- Demand	PT&D-TRANS-D	11,639,780	5,515,139	1,332,097	1,314,600	54,374	1,250,488	1,392,268	712,089	46,067	19,223
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		11,639,780	5,515,139	1,332,097	1,314,600	54,374	1,250,488	1,392,268	712,089	46,067	19,223
(398) Misc. Equipment		7,788									
- Demand	PT&D-TRANS-D	7,788	3,690	891	880	36	837	932	476	31	13
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		7,788	3,690	891	880	36	837	932	476	31	13

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(391) Office Equipment								PT&D_TRANS
- Demand	PT&D-TRANS-D	46	93	2	13	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		46	93	2	13	-	-	
(392) Transportation Equipment								PT&D_TRANS
- Demand	PT&D-TRANS-D	55	109	2	16	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		55	109	2	16	-	-	
(393) Stores Equipment								PT&D_TRANS
- Demand	PT&D-TRANS-D	4	8	0	1	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		4	8	0	1	-	-	
(394) Tools, Shop, and Garage Equip								PT&D_TRANS
- Demand	PT&D-TRANS-D	91	183	4	26	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		91	183	4	26	-	-	
(395) Lab Equipment								PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(396) Power Operated Equipment								PT&D_TRANS
- Demand	PT&D-TRANS-D	45	89	2	13	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		45	89	2	13	-	-	
(397) Communication Equipment								PT&D_TRANS
- Demand	PT&D-TRANS-D	1,033	2,064	41	298	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		1,033	2,064	41	298	-	-	
(398) Misc. Equipment								PT&D_TRANS
- Demand	PT&D-TRANS-D	1	1	0	0	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		1	1	0	0	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
General Plant Adjustment		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total General Plant		22,055,481									
- Demand		22,055,481	10,450,287	2,524,106	2,490,952	103,029	2,369,471	2,638,119	1,349,293	87,289	36,425
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		22,055,481	10,450,287	2,524,106	2,490,952	103,029	2,369,471	2,638,119	1,349,293	87,289	36,425
Total Utility Plant		546,235,856									
- Demand		480,256,134	227,554,065	54,962,176	54,240,263	2,243,448	51,595,017	57,444,817	29,380,725	1,900,708	793,150
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		480,256,134	227,554,065	54,962,176	54,240,263	2,243,448	51,595,017	57,444,817	29,380,725	1,900,708	793,150
Additions to Utility Plant											
Plant Held for Future Use		333,516									
- Demand	PT&D-TRANS-D	333,516	158,026	38,169	37,667	1,558	35,830	39,893	20,404	1,320	551
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		333,516	158,026	38,169	37,667	1,558	35,830	39,893	20,404	1,320	551
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		58,903,192									
- Demand	6CP	58,903,192	27,909,401	6,741,085	6,652,543	275,158	6,328,105	7,045,580	3,603,532	233,121	97,279
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		58,903,192	27,909,401	6,741,085	6,652,543	275,158	6,328,105	7,045,580	3,603,532	233,121	97,279
CWIP Distribution		-									
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP General		6,743,014									
- Demand	PT&D-TRANS-D	6,743,014	3,194,962	771,694	761,558	31,499	724,417	806,551	412,519	26,687	11,136
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		6,743,014	3,194,962	771,694	761,558	31,499	724,417	806,551	412,519	26,687	11,136

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
General Plant Adjustment								PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total General Plant								
- Demand		1,956	3,911	78	565	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,956	3,911	78	565	-	-	
Total Utility Plant								
- Demand		42,601	85,161	1,703	12,301	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		42,601	85,161	1,703	12,301	-	-	
Additions to Utility Plant								
Plant Held for Future Use								PT&D_TRANS
- Demand	PT&D-TRANS-D	30	59	1	9	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		30	59	1	9	-	-	
CWIP Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Transmission								DEM
- Demand	6CP	5,225	10,445	209	1,509	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		5,225	10,445	209	1,509	-	-	
CWIP Distribution								DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
CWIP General								PT&D_TRANS
- Demand	PT&D-TRANS-D	598	1,196	24	173	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		598	1,196	24	173	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Additional to Utility Plant		65,979,722									
- Demand		65,979,722	31,262,389	7,550,948	7,451,768	308,215	7,088,353	7,892,024	4,036,455	261,128	108,966
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		65,979,722	31,262,389	7,550,948	7,451,768	308,215	7,088,353	7,892,024	4,036,455	261,128	108,966
Total Utility Plant		546,235,856									
- Demand		546,235,856	258,816,454	62,513,124	61,692,032	2,551,663	58,683,369	65,336,841	33,417,179	2,161,836	902,116
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**546,235,856**	**258,816,454**	**62,513,124**	**61,692,032**	**2,551,663**	**58,683,369**	**65,336,841**	**33,417,179**	**2,161,836**	**902,116**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		997,029									
- Demand	TPIS-TRANS-D	997,029	472,411	114,103	112,605	4,657	107,113	119,258	60,995	3,946	1,647
- Customer	TPIS-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		997,029	472,411	114,103	112,605	4,657	107,113	119,258	60,995	3,946	1,647
Cash Working Capital		6,697,805									
- Demand	O&MxPP-TRANS-D	6,697,805	3,173,541	766,520	756,452	31,288	719,561	801,144	409,753	26,508	11,062
- Customer	O&MxPP-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	O&MxPP-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		6,697,805	3,173,541	766,520	756,452	31,288	719,561	801,144	409,753	26,508	11,062
Materials and Supplies		6,938,823									
- Demand	TPIS-TRANS-D	6,938,823	3,287,740	794,103	783,673	32,414	745,454	829,973	424,498	27,462	11,460
- Customer	TPIS-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		6,938,823	3,287,740	794,103	783,673	32,414	745,454	829,973	424,498	27,462	11,460
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Additional to Utility Plant								
- Demand		5,853	11,700	234	1,690	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		5,853	11,700	234	1,690	-	-	
Total Utility Plant								
- Demand		48,454	96,860	1,937	13,991	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		**48,454**	**96,860**	**1,937**	**13,991**	**-**	**-**	
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Prepayments								TPIS_TRANS
- Demand	TPIS-TRANS-D	88	177	4	26	-	-	100%
- Customer	TPIS-TRANS-C	-	-	-	-	-	-	0%
- Commodity	TPIS-TRANS-E	-	-	-	-	-	-	0%
Total		88	177	4	26	-	-	
Cash Working Capital								O&MxPP_TRANS
- Demand	O&MxPP-TRANS-D	594	1,188	24	172	-	-	100%
- Customer	O&MxPP-TRANS-C	-	-	-	-	-	-	0%
- Commodity	O&MxPP-TRANS-E	-	-	-	-	-	-	0%
Total		594	1,188	24	172	-	-	
Materials and Supplies								TPIS_TRANS
- Demand	TPIS-TRANS-D	616	1,230	25	178	-	-	100%
- Customer	TPIS-TRANS-C	-	-	-	-	-	-	0%
- Commodity	TPIS-TRANS-E	-	-	-	-	-	-	0%
Total		616	1,230	25	178	-	-	
Fuel Stock								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
ADIT - Transmission		-									
- Demand	6CP	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Distribution		-									
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - General		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		-									
- Demand	CA-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	CA-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	CA-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		14,633,657									
- Demand		14,633,657	6,933,692	1,674,726	1,652,729	68,359	1,572,127	1,750,374	895,246	57,916	24,168
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		14,633,657	6,933,692	1,674,726	1,652,729	68,359	1,572,127	1,750,374	895,246	57,916	24,168
Total Rate Base		**560,869,513**									
- Demand		**560,869,513**	**265,750,146**	**64,187,850**	**63,344,761**	**2,620,022**	**60,255,497**	**67,087,215**	**34,312,425**	**2,219,752**	**926,284**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**560,869,513**	**265,750,146**	**64,187,850**	**63,344,761**	**2,620,022**	**60,255,497**	**67,087,215**	**34,312,425**	**2,219,752**	**926,284**
OPERATIONS & MAINTENANCE EXPENSES											

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Transmission								DEM
- Demand	6CP	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - Distribution								DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - General								PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - Solar Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Advances								CA_TRANS
- Demand	CA-TRANS-D	-	-	-	-	-	-	0%
- Customer	CA-TRANS-C	-	-	-	-	-	-	0%
- Commodity	CA-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Investment Tax Credits								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Other Rate Base Items								
- Demand		1,298	2,595	52	375	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,298	2,595	52	375	-	-	
Total Rate Base								
- Demand		**49,752**	**99,455**	**1,989**	**14,366**	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		**49,752**	**99,455**	**1,989**	**14,366**	-	-	
OPERATIONS & MAINTENANCE EXPENSES								

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Production Expense								
Labor-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Fuel / Energy-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 502 Steam Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 505 Electric Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Demand-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Generation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Direct O&M Assignment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		23,981,626									
- Demand	6CP	23,981,626	11,362,929	2,744,540	2,708,492	112,027	2,576,401	2,868,511	1,467,129	94,912	39,606
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		23,981,626	11,362,929	2,744,540	2,708,492	112,027	2,576,401	2,868,511	1,467,129	94,912	39,606
Total Transmission O&M		23,981,626									
- Demand		23,981,626	11,362,929	2,744,540	2,708,492	112,027	2,576,401	2,868,511	1,467,129	94,912	39,606
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		23,981,626	11,362,929	2,744,540	2,708,492	112,027	2,576,401	2,868,511	1,467,129	94,912	39,606
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		-									
- Demand	LBDO-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDO-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDO-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Expenses								
Operations Expenses								
Total Transmission O&M Expenses								DEM
- Demand	6CP	2,127	4,252	85	614	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		2,127	4,252	85	614	-	-	
Total Transmission O&M								
- Demand		2,127	4,252	85	614	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		2,127	4,252	85	614	-	-	
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering								LBDO_TRANS
- Demand	LBDO-TRANS-D	-	-	-	-	-	-	0%
- Customer	LBDO-TRANS-C	-	-	-	-	-	-	0%
- Commodity	LBDO-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(581) Load Dispatching								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(582) Station Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(583) Overhead Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(584) Underground Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(589) Rents		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Operations Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(584) Underground Line Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(585) Street Lighting Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(586) Meter Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(587) Customer Installations Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp								PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(589) Rents								PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total Dist. Operations Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Maintenance Expense											
(590) Maintenance Supervision and Engineering		-									
- Demand	LBDM-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDM-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDM-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(594) Maintenance of Underground Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense								
(590) Maintenance Supervision and Engineering								LBDM_TRANS
- Demand	LBDM-TRANS-D	-	-	-	-	-	-	0%
- Customer	LBDM-TRANS-C	-	-	-	-	-	-	0%
- Commodity	LBDM-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(591) Maintenance of Structures								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(592) Maintenance of Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(593) Maintenance of Overhead Lines								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(594) Maintenance of Underground Lines								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(595) Maintenance of Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(597) Maintenance of Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(598) Miscellaneous Distribution Expenses		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Dist. Maintenance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses								PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total Dist. Maintenance Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Total Distribution Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Customer Account Expense								
(901) Supervision/Customer Accts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(902) Meter Reading Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(903) Records and Collection								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(904) Uncollectible Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Customer Service Expenses								
(907) Supervision								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(908) Customer Assistance Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - EV Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(909) Informational and Instructional Advertising								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - BS Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(910) Miscellaneous Customer Service								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(911) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		2,012,434									
- Demand	LABORxAG-TRANS-D	2,012,434	953,528	230,310	227,285	9,401	216,200	240,713	123,115	7,965	3,324
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		2,012,434	953,528	230,310	227,285	9,401	216,200	240,713	123,115	7,965	3,324
(921) Office Supplies and Expenses		443,793									
- Demand	LABORxAG-TRANS-D	443,793	210,277	50,789	50,122	2,073	47,678	53,083	27,150	1,756	733
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		443,793	210,277	50,789	50,122	2,073	47,678	53,083	27,150	1,756	733
(922) Administrative Expenses Transferred		(275,115)									
- Demand	LABORxAG-TRANS-D	(275,115)	(130,355)	(31,485)	(31,072)	(1,285)	(29,556)	(32,907)	(16,831)	(1,089)	(454)
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		(275,115)	(130,355)	(31,485)	(31,072)	(1,285)	(29,556)	(32,907)	(16,831)	(1,089)	(454)
(923) Outside Services Employed		1,162,451									
- Demand	LABORxAG-TRANS-D	1,162,451	550,790	133,035	131,288	5,430	124,885	139,044	71,116	4,601	1,920
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		1,162,451	550,790	133,035	131,288	5,430	124,885	139,044	71,116	4,601	1,920

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(913) Advertising Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(916) Misc Sales Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Customer Service Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Administrative & General Expense								
(920) Administrative and General Salaries								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	179	357	7	52	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	0%
Total		179	357	7	52	-	-	
(921) Office Supplies and Expenses								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	39	79	2	11	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	0%
Total		39	79	2	11	-	-	
(922) Administrative Expenses Transferred								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	(24)	(49)	(1)	(7)	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	0%
Total		(24)	(49)	(1)	(7)	-	-	
(923) Outside Services Employed								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	103	206	4	30	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	0%
Total		103	206	4	30	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(924) Property Insurance		1,030,910									
- Demand	TUP-TRANS-D	1,030,910	488,464	117,981	116,431	4,816	110,753	123,310	63,068	4,080	1,703
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		1,030,910	488,464	117,981	116,431	4,816	110,753	123,310	63,068	4,080	1,703
(925) Injuries and Damages		363,985									
- Demand	LABORxAG-TRANS-D	363,985	172,463	41,656	41,109	1,700	39,104	43,537	22,268	1,441	601
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		363,985	172,463	41,656	41,109	1,700	39,104	43,537	22,268	1,441	601
(926) Employee Benefits		1,857,749									
- Demand	LABORxAG-TRANS-D	1,857,749	880,235	212,607	209,815	8,678	199,582	222,211	113,652	7,352	3,068
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		1,857,749	880,235	212,607	209,815	8,678	199,582	222,211	113,652	7,352	3,068
(928) Regulatory Commission Fees		163,830									
- Demand	TUP-TRANS-D	163,830	77,625	18,749	18,503	765	17,601	19,596	10,023	648	271
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		163,830	77,625	18,749	18,503	765	17,601	19,596	10,023	648	271
(929) Duplicate Charges		(12,985)									
- Demand	LABORxAG-TRANS-D	(12,985)	(6,153)	(1,486)	(1,467)	(61)	(1,395)	(1,553)	(794)	(51)	(21)
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		(12,985)	(6,153)	(1,486)	(1,467)	(61)	(1,395)	(1,553)	(794)	(51)	(21)
(930) Miscellaneous General Expenses		(218,717)									
- Demand	LABORxAG-TRANS-D	(218,717)	(103,632)	(25,031)	(24,702)	(1,022)	(23,497)	(26,161)	(13,380)	(866)	(361)
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		(218,717)	(103,632)	(25,031)	(24,702)	(1,022)	(23,497)	(26,161)	(13,380)	(866)	(361)
(931) Rents		70,650									
- Demand	PT&D-TRANS-D	70,650	33,475	8,085	7,979	330	7,590	8,451	4,322	280	117
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		70,650	33,475	8,085	7,979	330	7,590	8,451	4,322	280	117
(935) Maintenance of General Plant		1,317,009									
- Demand	PT&D-TRANS-D	1,317,009	624,023	150,723	148,743	6,152	141,489	157,531	80,571	5,212	2,175
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		1,317,009	624,023	150,723	148,743	6,152	141,489	157,531	80,571	5,212	2,175

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance								TUP_TRANS
- Demand	TUP-TRANS-D	91	183	4	26	-	-	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	0%
Total		91	183	4	26	-	-	
(925) Injuries and Damages								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	32	65	1	9	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	0%
Total		32	65	1	9	-	-	
(926) Employee Benefits								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	165	329	7	48	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	0%
Total		165	329	7	48	-	-	
(928) Regulatory Commission Fees								TUP_TRANS
- Demand	TUP-TRANS-D	15	29	1	4	-	-	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	0%
Total		15	29	1	4	-	-	
(929) Duplicate Charges								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	(1)	(2)	(0)	(0)	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	0%
Total		(1)	(2)	(0)	(0)	-	-	
(930) Miscellaneous General Expenses								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	(19)	(39)	(1)	(6)	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	0%
Total		(19)	(39)	(1)	(6)	-	-	
(931) Rents								PT&D_TRANS
- Demand	PT&D-TRANS-D	6	13	0	2	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		6	13	0	2	-	-	
(935) Maintenance of General Plant								PT&D_TRANS
- Demand	PT&D-TRANS-D	117	234	5	34	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		117	234	5	34	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total A&G Expense		7,915,993									
- Demand		7,915,993	3,750,741	905,934	894,035	36,978	850,433	946,855	484,278	31,329	13,073
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		7,915,993	3,750,741	905,934	894,035	36,978	850,433	946,855	484,278	31,329	13,073
Total O&M Expenses		31,897,620									
- Demand		31,897,620	15,113,671	3,650,474	3,602,526	149,005	3,426,834	3,815,366	1,951,407	126,241	52,679
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**31,897,620**	**15,113,671**	**3,650,474**	**3,602,526**	**149,005**	**3,426,834**	**3,815,366**	**1,951,407**	**126,241**	**52,679**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		16,040,092									
- Demand	6CP	16,040,092	7,600,087	1,835,684	1,811,573	74,929	1,723,224	1,918,602	981,288	63,482	26,490
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		16,040,092	7,600,087	1,835,684	1,811,573	74,929	1,723,224	1,918,602	981,288	63,482	26,490
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense								
- Demand		702	1,404	28	203	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		702	1,404	28	203	-	-	
Total O&M Expenses								
- Demand		2,829	5,656	113	817	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		**2,829**	**5,656**	**113**	**817**	**-**	**-**	
DEPRECIATION EXPENSE								
Depreciation Expense								
Intangible								PT&D_TRANS
- Demand	PT&D-TRANS-D	-	-	-	-	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Transmission								DEM
- Demand	6CP	1,423	2,844	57	411	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		1,423	2,844	57	411	-	-	
Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Hydraulic Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		-									
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		4,996,617									
- Demand	PT&D-TRANS-D	4,996,617	2,367,488	571,830	564,319	23,341	536,798	597,660	305,679	19,775	8,252
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		4,996,617	2,367,488	571,830	564,319	23,341	536,798	597,660	305,679	19,775	8,252
Regulatory Debits		(54,669)									
- Demand	PT&D-TRANS-D	(54,669)	(25,903)	(6,256)	(6,174)	(255)	(5,873)	(6,539)	(3,344)	(216)	(90)
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		(54,669)	(25,903)	(6,256)	(6,174)	(255)	(5,873)	(6,539)	(3,344)	(216)	(90)
Total Depreciation Expense		20,982,041									
- Demand		20,982,041	9,941,671	2,401,257	2,369,718	98,015	2,254,149	2,509,722	1,283,622	83,041	34,652
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**20,982,041**	**9,941,671**	**2,401,257**	**2,369,718**	**98,015**	**2,254,149**	**2,509,722**	**1,283,622**	**83,041**	**34,652**
TAXES											
Taxes Other than Income											
Property Taxes		5,031,776									
- Demand	TUP-TRANS-D	5,031,776	2,384,147	575,854	568,290	23,505	540,575	601,865	307,830	19,914	8,310
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		5,031,776	2,384,147	575,854	568,290	23,505	540,575	601,865	307,830	19,914	8,310

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution								DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
EV Direct Depreciation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
General Plant Dep								PT&D_TRANS
- Demand	PT&D-TRANS-D	443	886	18	128	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		443	886	18	128	-	-	
Regulatory Debits								PT&D_TRANS
- Demand	PT&D-TRANS-D	(5)	(10)	(0)	(1)	-	-	100%
- Customer	PT&D-TRANS-C	-	-	-	-	-	-	0%
- Commodity	PT&D-TRANS-E	-	-	-	-	-	-	0%
Total		(5)	(10)	(0)	(1)	-	-	
Total Depreciation Expense								
- Demand		1,861	3,721	74	537	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total Depreciation Expense		**1,861**	**3,721**	**74**	**537**	**-**	**-**	
TAXES								
Taxes Other than Income								
Property Taxes								TUP_TRANS
- Demand	TUP-TRANS-D	446	892	18	129	-	-	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	0%
Total		446	892	18	129	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Payroll Taxes		674,168									
- Demand	LABORxAG-TRANS-D	674,168	319,433	77,154	76,141	3,149	72,427	80,639	41,244	2,668	1,113
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		674,168	319,433	77,154	76,141	3,149	72,427	80,639	41,244	2,668	1,113
Other Taxes		242,117									
- Demand	TUP-TRANS-D	242,117	114,719	27,709	27,345	1,131	26,011	28,960	14,812	958	400
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	-	-
Total		242,117	114,719	27,709	27,345	1,131	26,011	28,960	14,812	958	400
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		5,948,061									
- Demand		5,948,061	2,818,299	680,717	671,776	27,786	639,014	711,465	363,886	23,541	9,823
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**5,948,061**	**2,818,299**	**680,717**	**671,776**	**27,786**	**639,014**	**711,465**	**363,886**	**23,541**	**9,823**
Total Expenses		**58,799,821**									
- Demand		**58,827,722**	**27,873,641**	**6,732,448**	**6,644,019**	**274,805**	**6,319,997**	**7,036,553**	**3,598,915**	**232,822**	**97,155**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**58,827,722**	**27,873,641**	**6,732,448**	**6,644,019**	**274,805**	**6,319,997**	**7,036,553**	**3,598,915**	**232,822**	**97,155**
SUMMARY OF OPERATING EXPENSES											
Losses/(Gains) From Disposition Of Allowances		(27,901)									
- Demand		(27,901)	(13,220)	(3,193)	(3,151)	(130)	(2,997)	(3,337)	(1,707)	(110)	(46)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(27,901)	(13,220)	(3,193)	(3,151)	(130)	(2,997)	(3,337)	(1,707)	(110)	(46)

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	60	120	2	17	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	0%
Total		60	120	2	17	-	-	
Other Taxes								TUP_TRANS
- Demand	TUP-TRANS-D	21	43	1	6	-	-	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	0%
Total		21	43	1	6	-	-	
Direct Assignment - EV Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Taxes Other than Income								
- Demand		528	1,055	21	152	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total Taxes Other than Income		**528**	**1,055**	**21**	**152**	**-**	**-**	
Total Expenses								
- Demand		**5,218**	**10,432**	**209**	**1,507**	**-**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**5,218**	**10,432**	**209**	**1,507**	**-**	**-**	
SUMMARY OF OPERATING EXPENSES								
Losses/(Gains) From Disposition Of Allowances								
- Demand		(2)	(5)	(0)	(1)	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		(2)	(5)	(0)	(1)	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		25,433									
- Demand		25,433	12,051	2,911	2,872	119	2,732	3,042	1,556	101	42
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		25,433	12,051	2,911	2,872	119	2,732	3,042	1,556	101	42
CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Re-allocation of CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credit		(196,784)									
- Demand		(196,784)	(93,240)	(22,521)	(22,225)	(919)	(21,141)	(23,538)	(12,039)	(779)	(325)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(196,784)	(93,240)	(22,521)	(22,225)	(919)	(21,141)	(23,538)	(12,039)	(779)	(325)
Additional Revenue Requirements from Capitalization		(1,095,046)									
- Demand		(1,095,046)	(518,852)	(125,321)	(123,675)	(5,115)	(117,643)	(130,982)	(66,992)	(4,334)	(1,808)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(1,095,046)	(518,852)	(125,321)	(123,675)	(5,115)	(117,643)	(130,982)	(66,992)	(4,334)	(1,808)
Total Expenses Excl. Income Taxes											
- Demand		**57,533,424**	**27,260,379**	**6,584,324**	**6,497,841**	**268,759**	**6,180,948**	**6,881,738**	**3,519,734**	**227,700**	**95,017**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**57,533,424**	**27,260,379**	**6,584,324**	**6,497,841**	**268,759**	**6,180,948**	**6,881,738**	**3,519,734**	**227,700**	**95,017**

Louisville Gas and Electric Company Allocation to Customer Classes Transmission	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Additional Uncollectibles								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Additional PSC Fees								
- Demand		2	5	0	1	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		2	5	0	1	-	-	
CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Re-allocation of CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Investment Tax Credit								
- Demand		(17)	(35)	(1)	(5)	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		(17)	(35)	(1)	(5)	-	-	
Additional Revenue Requirements from Capitalization								
- Demand		(97)	(194)	(4)	(28)	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		(97)	(194)	(4)	(28)	-	-	
Total Expenses Excl. Income Taxes								
- Demand		**5,103**	**10,202**	**204**	**1,474**	**-**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**5,103**	**10,202**	**204**	**1,474**	**-**	**-**	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		2,907									
- Demand	PT&D-SUB-D	2,907	1,447	364	372	14	322	349	-	15	23
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		2,907	1,447	364	372	14	322	349	-	15	23
Total Intangible Plant		2,907									
- Demand		2,907	1,447	364	372	14	322	349	-	15	23
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,907	1,447	364	372	14	322	349	-	15	23
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT								
Intangible Plant								
Total Intangible Plant								PT&D_SUB
- Demand	PT&D-SUB-D	1	0	0	0	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		1	0	0	0	-	-	
Total Intangible Plant								
- Demand		1	0	0	0	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		1	0	0	0	-	-	
Production Plant								
Steam Production								
Total Electric Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Hydro Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Wind Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		4,102,979									
- Demand	NCPP	4,102,979	2,042,676	514,171	524,320	19,077	454,464	492,708	-	20,507	32,453
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		4,102,979	2,042,676	514,171	524,320	19,077	454,464	492,708	-	20,507	32,453
(361) Structures and Improvements		10,751,974									
- Demand	NCPP	10,751,974	5,352,892	1,347,401	1,373,996	49,993	1,190,937	1,291,156	-	53,738	85,044
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		10,751,974	5,352,892	1,347,401	1,373,996	49,993	1,190,937	1,291,156	-	53,738	85,044
(362) Station Equipment		180,204,542									
- Demand	NCPP	180,204,542	89,715,192	22,582,620	23,028,364	837,884	19,960,263	21,639,943	-	900,654	1,425,346
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		180,204,542	89,715,192	22,582,620	23,028,364	837,884	19,960,263	21,639,943	-	900,654	1,425,346

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Plant								
Total Electric Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Plant								
(360) Land and Land Rights								DEM
- Demand	NCPP	1,743	581	95	183	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		1,743	581	95	183	-	-	
(361) Structures and Improvements								DEM
- Demand	NCPP	4,568	1,522	250	479	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		4,568	1,522	250	479	-	-	
(362) Station Equipment								DEM
- Demand	NCPP	76,557	25,507	4,187	8,025	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		76,557	25,507	4,187	8,025	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(363) PC HW/SW and Comm Equipment		765,742									
- Demand	DISTPT-SUB-D	765,742	381,226	95,960	97,854	3,560	84,817	91,954	-	3,827	6,057
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		765,742	381,226	95,960	97,854	3,560	84,817	91,954	-	3,827	6,057
(364) Poles, Towers & Fixtures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(365) Overhead Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(366) Underground Conduit		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
OPEN 13		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment								DISTPT_SUB
- Demand	DISTPT-SUB-D	325	108	18	34	-	-	100%
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	0%
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	0%
Total		325	108	18	34	-	-	
(364) Poles, Towers & Fixtures								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(365) Overhead Conductors and Devices								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(366) Underground Conduit								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(367) Underground Conductors and Devices								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(368) Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
OPEN 13								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(369) Services								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		195,825,237									
- Demand		195,825,237	97,491,986	24,540,152	25,024,535	910,515	21,690,481	23,515,761	-	978,726	1,548,900
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		195,825,237	97,491,986	24,540,152	25,024,535	910,515	21,690,481	23,515,761	-	978,726	1,548,900
General Plant											
(389) Land and Land Rights		70,872									
- Demand	PT&D-SUB-D	70,872	35,284	8,881	9,057	330	7,850	8,511	-	354	561
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		70,872	35,284	8,881	9,057	330	7,850	8,511	-	354	561
(390) Structures and Improvements		3,216,279									
- Demand	PT&D-SUB-D	3,216,279	1,601,231	403,053	411,009	14,955	356,249	386,228	-	16,075	25,439
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		3,216,279	1,601,231	403,053	411,009	14,955	356,249	386,228	-	16,075	25,439

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(370) Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371.01) EV Direct Plant and ADIT								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371) Install on Customer Premises								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(373) Street Lighting								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution Plant Adjustment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Distribution Plant								
- Demand		83,193	27,718	4,550	8,721	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		83,193	27,718	4,550	8,721	-	-	
General Plant								
(389) Land and Land Rights								PT&D_SUB
- Demand	PT&D-SUB-D	30	10	2	3	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		30	10	2	3	-	-	
(390) Structures and Improvements								PT&D_SUB
- Demand	PT&D-SUB-D	1,366	455	75	143	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		1,366	455	75	143	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(391) Office Equipment		223,139									
- Demand	PT&D-SUB-D	223,139	111,090	27,963	28,515	1,038	24,716	26,796	-	1,115	1,765
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		223,139	111,090	27,963	28,515	1,038	24,716	26,796	-	1,115	1,765
(392) Transportation Equipment		262,985									
- Demand	PT&D-SUB-D	262,985	130,927	32,956	33,607	1,223	29,129	31,581	-	1,314	2,080
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		262,985	130,927	32,956	33,607	1,223	29,129	31,581	-	1,314	2,080
(393) Stores Equipment		20,113									
- Demand	PT&D-SUB-D	20,113	10,013	2,520	2,570	94	2,228	2,415	-	101	159
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		20,113	10,013	2,520	2,570	94	2,228	2,415	-	101	159
(394) Tools, Shop, and Garage Equip		440,318									
- Demand	PT&D-SUB-D	440,318	219,213	55,179	56,268	2,047	48,772	52,876	-	2,201	3,483
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		440,318	219,213	55,179	56,268	2,047	48,772	52,876	-	2,201	3,483
(395) Lab Equipment		-									
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		214,482									
- Demand	PT&D-SUB-D	214,482	106,780	26,878	27,409	997	23,757	25,756	-	1,072	1,696
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		214,482	106,780	26,878	27,409	997	23,757	25,756	-	1,072	1,696
(397) Communication Equipment		4,974,669									
- Demand	PT&D-SUB-D	4,974,669	2,476,649	623,409	635,714	23,130	551,017	597,385	-	24,863	39,348
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		4,974,669	2,476,649	623,409	635,714	23,130	551,017	597,385	-	24,863	39,348
(398) Misc. Equipment		3,328									
- Demand	PT&D-SUB-D	3,328	1,657	417	425	15	369	400	-	17	26
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		3,328	1,657	417	425	15	369	400	-	17	26

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(391) Office Equipment								PT&D_SUB
- Demand	PT&D-SUB-D	95	32	5	10	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		95	32	5	10	-	-	
(392) Transportation Equipment								PT&D_SUB
- Demand	PT&D-SUB-D	112	37	6	12	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		112	37	6	12	-	-	
(393) Stores Equipment								PT&D_SUB
- Demand	PT&D-SUB-D	9	3	0	1	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		9	3	0	1	-	-	
(394) Tools, Shop, and Garage Equip								PT&D_SUB
- Demand	PT&D-SUB-D	187	62	10	20	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		187	62	10	20	-	-	
(395) Lab Equipment								PT&D_SUB
- Demand	PT&D-SUB-D	-	-	-	-	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(396) Power Operated Equipment								PT&D_SUB
- Demand	PT&D-SUB-D	91	30	5	10	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		91	30	5	10	-	-	
(397) Communication Equipment								PT&D_SUB
- Demand	PT&D-SUB-D	2,113	704	116	222	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		2,113	704	116	222	-	-	
(398) Misc. Equipment								PT&D_SUB
- Demand	PT&D-SUB-D	1	0	0	0	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		1	0	0	0	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
General Plant Adjustment		-									
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total General Plant		9,426,184									
- Demand		9,426,184	4,692,845	1,181,257	1,204,573	43,828	1,044,086	1,131,948	-	47,112	74,557
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		9,426,184	4,692,845	1,181,257	1,204,573	43,828	1,044,086	1,131,948	-	47,112	74,557
Total Utility Plant		212,798,622									
- Demand		205,254,329	102,186,278	25,721,774	26,229,480	954,356	22,734,889	24,648,057	-	1,025,852	1,623,480
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		205,254,329	102,186,278	25,721,774	26,229,480	954,356	22,734,889	24,648,057	-	1,025,852	1,623,480
Additions to Utility Plant											
Plant Held for Future Use		142,540									
- Demand	PT&D-SUB-D	142,540	70,964	17,863	18,215	663	15,788	17,117	-	712	1,127
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		142,540	70,964	17,863	18,215	663	15,788	17,117	-	712	1,127
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		4,519,890									
- Demand	DISTPT-SUB-D	4,519,890	2,250,236	566,417	577,597	21,016	500,643	542,773	-	22,590	35,751
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		4,519,890	2,250,236	566,417	577,597	21,016	500,643	542,773	-	22,590	35,751
CWIP General		2,881,864									
- Demand	PT&D-SUB-D	2,881,864	1,434,742	361,145	368,274	13,400	319,208	346,070	-	14,403	22,794
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		2,881,864	1,434,742	361,145	368,274	13,400	319,208	346,070	-	14,403	22,794

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
General Plant Adjustment								PT&D_SUB
- Demand	PT&D-SUB-D	-	-	-	-	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total General Plant								
- Demand		4,005	1,334	219	420	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		4,005	1,334	219	420	-	-	
Total Utility Plant								
- Demand		87,199	29,052	4,769	9,141	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		87,199	29,052	4,769	9,141	-	-	
Additions to Utility Plant								
Plant Held for Future Use								PT&D_SUB
- Demand	PT&D-SUB-D	61	20	3	6	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		61	20	3	6	-	-	
CWIP Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Distribution								DISTPT_SUB
- Demand	DISTPT-SUB-D	1,920	640	105	201	-	-	100%
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	0%
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	0%
Total		1,920	640	105	201	-	-	
CWIP General								PT&D_SUB
- Demand	PT&D-SUB-D	1,224	408	67	128	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		1,224	408	67	128	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Additional to Utility Plant		7,544,293									
- Demand		7,544,293	3,755,941	945,425	964,086	35,078	835,640	905,960	-	37,706	59,672
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		7,544,293	3,755,941	945,425	964,086	35,078	835,640	905,960	-	37,706	59,672
Total Utility Plant		212,798,622									
- Demand		212,798,622	105,942,220	26,667,199	27,193,566	989,435	23,570,529	25,554,017	-	1,063,558	1,683,153
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**212,798,622**	**105,942,220**	**26,667,199**	**27,193,566**	**989,435**	**23,570,529**	**25,554,017**	**-**	**1,063,558**	**1,683,153**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		426,116									
- Demand	TPIS-SUB-D	426,116	212,142	53,399	54,453	1,981	47,198	51,170	-	2,130	3,370
- Customer	TPIS-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		426,116	212,142	53,399	54,453	1,981	47,198	51,170	-	2,130	3,370
Cash Working Capital		1,521,972									
- Demand	O&MxPP-SUB-D	1,521,972	757,717	190,728	194,493	7,077	168,580	182,767	-	7,607	12,038
- Customer	O&MxPP-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	O&MxPP-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		1,521,972	757,717	190,728	194,493	7,077	168,580	182,767	-	7,607	12,038
Materials and Supplies		2,965,550									
- Demand	TPIS-SUB-D	2,965,550	1,476,405	371,633	378,968	13,789	328,478	356,119	-	14,822	23,456
- Customer	TPIS-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TPIS-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		2,965,550	1,476,405	371,633	378,968	13,789	328,478	356,119	-	14,822	23,456
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Additional to Utility Plant								
- Demand		3,205	1,068	175	336	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		3,205	1,068	175	336	-	-	
Total Utility Plant								
- Demand		90,404	30,120	4,944	9,477	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		**90,404**	**30,120**	**4,944**	**9,477**	**-**	**-**	
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Prepayments								TPIS_SUB
- Demand	TPIS-SUB-D	181	60	10	19	-	-	100%
- Customer	TPIS-SUB-C	-	-	-	-	-	-	0%
- Commodity	TPIS-SUB-E	-	-	-	-	-	-	0%
Total		181	60	10	19	-	-	
Cash Working Capital								O&MxPP_SUB
- Demand	O&MxPP-SUB-D	647	215	35	68	-	-	100%
- Customer	O&MxPP-SUB-C	-	-	-	-	-	-	0%
- Commodity	O&MxPP-SUB-E	-	-	-	-	-	-	0%
Total		647	215	35	68	-	-	
Materials and Supplies								TPIS_SUB
- Demand	TPIS-SUB-D	1,260	420	69	132	-	-	100%
- Customer	TPIS-SUB-C	-	-	-	-	-	-	0%
- Commodity	TPIS-SUB-E	-	-	-	-	-	-	0%
Total		1,260	420	69	132	-	-	
Fuel Stock								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Distribution		-									
- Demand	DISTPT-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - General		-									
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		-									
- Demand	CA-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	CA-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	CA-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		4,913,637									
- Demand		4,913,637	2,446,264	615,760	627,914	22,847	544,257	590,056	-	24,558	38,865
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		4,913,637	2,446,264	615,760	627,914	22,847	544,257	590,056	-	24,558	38,865
Total Rate Base		**217,712,259**									
- Demand		**217,712,259**	**108,388,484**	**27,282,959**	**27,821,480**	**1,012,281**	**24,114,786**	**26,144,074**	**-**	**1,088,116**	**1,722,017**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**217,712,259**	**108,388,484**	**27,282,959**	**27,821,480**	**1,012,281**	**24,114,786**	**26,144,074**	**-**	**1,088,116**	**1,722,017**
OPERATIONS & MAINTENANCE EXPENSES											

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Distribution								DISTPT_SUB
- Demand	DISTPT-SUB-D	-	-	-	-	-	-	100%
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	0%
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - General								PT&D_SUB
- Demand	PT&D-SUB-D	-	-	-	-	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - Solar Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Advances								CA_SUB
- Demand	CA-SUB-D	-	-	-	-	-	-	0%
- Customer	CA-SUB-C	-	-	-	-	-	-	0%
- Commodity	CA-SUB-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Investment Tax Credits								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Other Rate Base Items								
- Demand		2,087	695	114	219	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		2,087	695	114	219	-	-	
Total Rate Base								
- Demand		**92,492**	**30,816**	**5,059**	**9,696**	**-**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**92,492**	**30,816**	**5,059**	**9,696**	**-**	**-**	
OPERATIONS & MAINTENANCE EXPENSES								

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Production Expense								
Labor-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Fuel / Energy-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 502 Steam Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 505 Electric Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Demand-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Generation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Direct O&M Assignment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		496,372									
- Demand	LBDO-SUB-D	496,372	247,120	62,204	63,431	2,308	54,980	59,607	-	2,481	3,926
- Customer	LBDO-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDO-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		496,372	247,120	62,204	63,431	2,308	54,980	59,607	-	2,481	3,926
(581) Load Dispatching		-									
- Demand	NCPP	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		1,743,056									
- Demand	NCPP	1,743,056	867,784	218,434	222,745	8,105	193,069	209,316	-	8,712	13,787
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,743,056	867,784	218,434	222,745	8,105	193,069	209,316	-	8,712	13,787

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Expenses								
Operations Expenses								
Total Transmission O&M Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission O&M								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering								LBDO_SUB
- Demand	LBDO-SUB-D	211	70	12	22	-	-	100%
- Customer	LBDO-SUB-C	-	-	-	-	-	-	0%
- Commodity	LBDO-SUB-E	-	-	-	-	-	-	0%
Total		211	70	12	22	-	-	
(581) Load Dispatching								DEM
- Demand	NCPP	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(582) Station Expenses								DEM
- Demand	NCPP	741	247	40	78	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		741	247	40	78	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(583) Overhead Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(584) Underground Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		700,204									
- Demand	PT&D-SUB-D	700,204	348,598	87,747	89,479	3,256	77,558	84,084	-	3,500	5,538
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		700,204	348,598	87,747	89,479	3,256	77,558	84,084	-	3,500	5,538
(589) Rents		2,096									
- Demand	PT&D-SUB-D	2,096	1,043	263	268	10	232	252	-	10	17
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		2,096	1,043	263	268	10	232	252	-	10	17
Total Dist. Operations Expenses		2,941,728									
- Demand		2,941,728	1,464,545	368,647	375,924	13,678	325,839	353,259	-	14,703	23,268
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,941,728	1,464,545	368,647	375,924	13,678	325,839	353,259	-	14,703	23,268

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(584) Underground Line Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(585) Street Lighting Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(586) Meter Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(587) Customer Installations Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp								PT&D_SUB
- Demand	PT&D-SUB-D	297	99	16	31	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		297	99	16	31	-	-	
(589) Rents								PT&D_SUB
- Demand	PT&D-SUB-D	1	0	0	0	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		1	0	0	0	-	-	
Total Dist. Operations Expenses								
- Demand		1,250	416	68	131	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,250	416	68	131	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Maintenance Expense											
(590) Maintenance Supervision and Engineering		1,605									
- Demand	LBDM-SUB-D	1,605	799	201	205	7	178	193	-	8	13
- Customer	LBDM-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDM-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		1,605	799	201	205	7	178	193	-	8	13
(591) Maintenance of Structures		-									
- Demand	NCPP	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		1,317,189									
- Demand	NCPP	1,317,189	655,765	165,066	168,324	6,124	145,898	158,175	-	6,583	10,418
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,317,189	655,765	165,066	168,324	6,124	145,898	158,175	-	6,583	10,418
(593) Maintenance of Overhead Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(594) Maintenance of Underground Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense								
(590) Maintenance Supervision and Engineering								LBDM_SUB
- Demand	LBDM-SUB-D	1	0	0	0	-	-	100%
- Customer	LBDM-SUB-C	-	-	-	-	-	-	0%
- Commodity	LBDM-SUB-E	-	-	-	-	-	-	0%
Total		1	0	0	0	-	-	
(591) Maintenance of Structures								DEM
- Demand	NCPP	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(592) Maintenance of Station Equipment								DEM
- Demand	NCPP	560	186	31	59	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		560	186	31	59	-	-	
(593) Maintenance of Overhead Lines								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(594) Maintenance of Underground Lines								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(595) Maintenance of Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(597) Maintenance of Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(598) Miscellaneous Distribution Expenses		100,936									
- Demand	PT&D-SUB-D	100,936	50,251	12,649	12,899	469	11,180	12,121	-	504	798
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		100,936	50,251	12,649	12,899	469	11,180	12,121	-	504	798
Total Dist. Maintenance Expenses		1,419,730									
- Demand		1,419,730	706,815	177,916	181,427	6,601	157,256	170,489	-	7,096	11,229
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,419,730	706,815	177,916	181,427	6,601	157,256	170,489	-	7,096	11,229
Total Distribution Expenses		4,361,457									
- Demand		4,361,457	2,171,360	546,563	557,351	20,279	483,095	523,748	-	21,798	34,497
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		4,361,457	2,171,360	546,563	557,351	20,279	483,095	523,748	-	21,798	34,497
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses								PT&D_SUB
- Demand	PT&D-SUB-D	43	14	2	4	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		43	14	2	4	-	-	
Total Dist. Maintenance Expenses								
- Demand		603	201	33	63	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		603	201	33	63	-	-	
Total Distribution Expenses								
- Demand		1,853	617	101	194	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,853	617	101	194	-	-	
Customer Account Expense								
(901) Supervision/Customer Accts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(902) Meter Reading Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(903) Records and Collection								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(904) Uncollectible Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Customer Service Expenses								
(907) Supervision								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(908) Customer Assistance Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - EV Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(909) Informational and Instructional Advertising								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - BS Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(910) Miscellaneous Customer Service								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(911) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		689,833									
- Demand	LABORxAG-SUB-D	689,833	343,435	86,448	88,154	3,207	76,409	82,839	-	3,448	5,456
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		689,833	343,435	86,448	88,154	3,207	76,409	82,839	-	3,448	5,456
(921) Office Supplies and Expenses		152,126									
- Demand	LABORxAG-SUB-D	152,126	75,736	19,064	19,440	707	16,850	18,268	-	760	1,203
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		152,126	75,736	19,064	19,440	707	16,850	18,268	-	760	1,203
(922) Administrative Expenses Transferred		(94,306)									
- Demand	LABORxAG-SUB-D	(94,306)	(46,950)	(11,818)	(12,051)	(438)	(10,446)	(11,325)	-	(471)	(746)
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		(94,306)	(46,950)	(11,818)	(12,051)	(438)	(10,446)	(11,325)	-	(471)	(746)
(923) Outside Services Employed		398,472									
- Demand	LABORxAG-SUB-D	398,472	198,380	49,935	50,921	1,853	44,136	47,851	-	1,992	3,152
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		398,472	198,380	49,935	50,921	1,853	44,136	47,851	-	1,992	3,152

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(913) Advertising Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(916) Misc Sales Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Customer Service Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Administrative & General Expense								
(920) Administrative and General Salaries								LABORxAG_SUB
- Demand	LABORxAG-SUB-D	293	98	16	31	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	0%
Total		293	98	16	31	-	-	
(921) Office Supplies and Expenses								LABORxAG_SUB
- Demand	LABORxAG-SUB-D	65	22	4	7	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	0%
Total		65	22	4	7	-	-	
(922) Administrative Expenses Transferred								LABORxAG_SUB
- Demand	LABORxAG-SUB-D	(40)	(13)	(2)	(4)	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	0%
Total		(40)	(13)	(2)	(4)	-	-	
(923) Outside Services Employed								LABORxAG_SUB
- Demand	LABORxAG-SUB-D	169	56	9	18	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	0%
Total		169	56	9	18	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(924) Property Insurance		401,614									
- Demand	TUP-SUB-D	401,614	199,945	50,329	51,322	1,867	44,485	48,228	-	2,007	3,177
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		401,614	199,945	50,329	51,322	1,867	44,485	48,228	-	2,007	3,177
(925) Injuries and Damages		124,769									
- Demand	LABORxAG-SUB-D	124,769	62,116	15,636	15,944	580	13,820	14,983	-	624	987
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		124,769	62,116	15,636	15,944	580	13,820	14,983	-	624	987
(926) Employee Benefits		636,810									
- Demand	LABORxAG-SUB-D	636,810	317,037	79,803	81,378	2,961	70,536	76,472	-	3,183	5,037
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		636,810	317,037	79,803	81,378	2,961	70,536	76,472	-	3,183	5,037
(928) Regulatory Commission Fees		63,824									
- Demand	TUP-SUB-D	63,824	31,775	7,998	8,156	297	7,069	7,664	-	319	505
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		63,824	31,775	7,998	8,156	297	7,069	7,664	-	319	505
(929) Duplicate Charges		(4,451)									
- Demand	LABORxAG-SUB-D	(4,451)	(2,216)	(558)	(569)	(21)	(493)	(535)	-	(22)	(35)
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		(4,451)	(2,216)	(558)	(569)	(21)	(493)	(535)	-	(22)	(35)
(930) Miscellaneous General Expenses		(74,973)									
- Demand	LABORxAG-SUB-D	(74,973)	(37,325)	(9,395)	(9,581)	(349)	(8,304)	(9,003)	-	(375)	(593)
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		(74,973)	(37,325)	(9,395)	(9,581)	(349)	(8,304)	(9,003)	-	(375)	(593)
(931) Rents		30,195									
- Demand	PT&D-SUB-D	30,195	15,033	3,784	3,859	140	3,345	3,626	-	151	239
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		30,195	15,033	3,784	3,859	140	3,345	3,626	-	151	239
(935) Maintenance of General Plant		562,870									
- Demand	PT&D-SUB-D	562,870	280,226	70,537	71,929	2,617	62,346	67,593	-	2,813	4,452
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		562,870	280,226	70,537	71,929	2,617	62,346	67,593	-	2,813	4,452

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance								TUP_SUB
- Demand	TUP-SUB-D	171	57	9	18	-	-	100%
- Customer	TUP-SUB-C	-	-	-	-	-	-	0%
- Commodity	TUP-SUB-E	-	-	-	-	-	-	0%
Total		171	57	9	18	-	-	
(925) Injuries and Damages								LABORxAG_SUB
- Demand	LABORxAG-SUB-D	53	18	3	6	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	0%
Total		53	18	3	6	-	-	
(926) Employee Benefits								LABORxAG_SUB
- Demand	LABORxAG-SUB-D	271	90	15	28	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	0%
Total		271	90	15	28	-	-	
(928) Regulatory Commission Fees								TUP_SUB
- Demand	TUP-SUB-D	27	9	1	3	-	-	100%
- Customer	TUP-SUB-C	-	-	-	-	-	-	0%
- Commodity	TUP-SUB-E	-	-	-	-	-	-	0%
Total		27	9	1	3	-	-	
(929) Duplicate Charges								LABORxAG_SUB
- Demand	LABORxAG-SUB-D	(2)	(1)	(0)	(0)	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	-	-	
(930) Miscellaneous General Expenses								LABORxAG_SUB
- Demand	LABORxAG-SUB-D	(32)	(11)	(2)	(3)	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	0%
Total		(32)	(11)	(2)	(3)	-	-	
(931) Rents								PT&D_SUB
- Demand	PT&D-SUB-D	13	4	1	1	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		13	4	1	1	-	-	
(935) Maintenance of General Plant								PT&D_SUB
- Demand	PT&D-SUB-D	239	80	13	25	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		239	80	13	25	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total A&G Expense		2,886,782									
- Demand		2,886,782	1,437,190	361,762	368,902	13,422	319,753	346,661	-	14,428	22,833
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,886,782	1,437,190	361,762	368,902	13,422	319,753	346,661	-	14,428	22,833
Total O&M Expenses		7,248,240									
- Demand		7,248,240	3,608,551	908,325	926,254	33,702	802,848	870,408	-	36,226	57,331
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**7,248,240**	**3,608,551**	**908,325**	**926,254**	**33,702**	**802,848**	**870,408**	**-**	**36,226**	**57,331**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-SUB-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense								
- Demand		1,226	409	67	129	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,226	409	67	129	-	-	
Total O&M Expenses								
- Demand		3,079	1,026	168	323	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		**3,079**	**1,026**	**168**	**323**	**-**	**-**	
DEPRECIATION EXPENSE								
Depreciation Expense								
Intangible								PT&D_SUB
- Demand	PT&D-SUB-D	-	-	-	-	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Hydraulic Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		9,094,806									
- Demand	DISTPT-SUB-D	9,094,806	4,527,867	1,139,730	1,162,227	42,287	1,007,381	1,092,154	-	45,455	71,936
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		9,094,806	4,527,867	1,139,730	1,162,227	42,287	1,007,381	1,092,154	-	45,455	71,936
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		2,135,480									
- Demand	PT&D-SUB-D	2,135,480	1,063,153	267,611	272,893	9,929	236,535	256,440	-	10,673	16,891
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		2,135,480	1,063,153	267,611	272,893	9,929	236,535	256,440	-	10,673	16,891
Regulatory Debits		(23,365)									
- Demand	PT&D-SUB-D	(23,365)	(11,632)	(2,928)	(2,986)	(109)	(2,588)	(2,806)	-	(117)	(185)
- Customer	PT&D-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		(23,365)	(11,632)	(2,928)	(2,986)	(109)	(2,588)	(2,806)	-	(117)	(185)
Total Depreciation Expense		11,206,921									
- Demand		11,206,921	5,579,388	1,404,413	1,432,134	52,108	1,241,329	1,345,788	-	56,012	88,642
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**11,206,921**	**5,579,388**	**1,404,413**	**1,432,134**	**52,108**	**1,241,329**	**1,345,788**	**-**	**56,012**	**88,642**
TAXES											
Taxes Other than Income											
Property Taxes		1,960,243									
- Demand	TUP-SUB-D	1,960,243	975,911	245,651	250,500	9,114	217,125	235,397	-	9,797	15,505
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		1,960,243	975,911	245,651	250,500	9,114	217,125	235,397	-	9,797	15,505

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution								DISTPT_SUB
- Demand	DISTPT-SUB-D	3,864	1,287	211	405	-	-	100%
- Customer	DISTPT-SUB-C	-	-	-	-	-	-	0%
- Commodity	DISTPT-SUB-E	-	-	-	-	-	-	0%
Total		3,864	1,287	211	405	-	-	
EV Direct Depreciation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
General Plant Dep								PT&D_SUB
- Demand	PT&D-SUB-D	907	302	50	95	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		907	302	50	95	-	-	
Regulatory Debits								PT&D_SUB
- Demand	PT&D-SUB-D	(10)	(3)	(1)	(1)	-	-	100%
- Customer	PT&D-SUB-C	-	-	-	-	-	-	0%
- Commodity	PT&D-SUB-E	-	-	-	-	-	-	0%
Total		(10)	(3)	(1)	(1)	-	-	
Total Depreciation Expense								
- Demand		4,761	1,586	260	499	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total Depreciation Expense		**4,761**	**1,586**	**260**	**499**	**-**	**-**	
TAXES								
Taxes Other than Income								
Property Taxes								TUP_SUB
- Demand	TUP-SUB-D	833	277	46	87	-	-	100%
- Customer	TUP-SUB-C	-	-	-	-	-	-	0%
- Commodity	TUP-SUB-E	-	-	-	-	-	-	0%
Total		833	277	46	87	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Payroll Taxes		231,095									
- Demand	LABORxAG-SUB-D	231,095	115,051	28,960	29,532	1,075	25,597	27,751	-	1,155	1,828
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		231,095	115,051	28,960	29,532	1,075	25,597	27,751	-	1,155	1,828
Other Taxes		94,322									
- Demand	TUP-SUB-D	94,322	46,958	11,820	12,053	439	10,448	11,327	-	471	746
- Customer	TUP-SUB-C	-	-	-	-	-	-	-	-	-	-
- Commodity	TUP-SUB-E	-	-	-	-	-	-	-	-	-	-
Total		94,322	46,958	11,820	12,053	439	10,448	11,327	-	471	746
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		2,285,660									
- Demand		2,285,660	1,137,921	286,431	292,085	10,627	253,170	274,475	-	11,424	18,079
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**2,285,660**	**1,137,921**	**286,431**	**292,085**	**10,627**	**253,170**	**274,475**	**-**	**11,424**	**18,079**
Total Expenses		**20,729,991**									
- Demand		**20,740,821**	**10,325,859**	**2,599,169**	**2,650,472**	**96,437**	**2,297,346**	**2,490,671**	**-**	**103,662**	**164,052**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**20,740,821**	**10,325,859**	**2,599,169**	**2,650,472**	**96,437**	**2,297,346**	**2,490,671**	**-**	**103,662**	**164,052**
SUMMARY OF OPERATING EXPENSES											
Losses/(Gains) From Disposition Of Allowances		(10,830)									
- Demand		(10,830)	(5,392)	(1,357)	(1,384)	(50)	(1,200)	(1,301)	-	(54)	(86)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(10,830)	(5,392)	(1,357)	(1,384)	(50)	(1,200)	(1,301)	-	(54)	(86)

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes								LABORxAG_SUB
- Demand	LABORxAG-SUB-D	98	33	5	10	-	-	100%
- Customer	LABORxAG-SUB-C	-	-	-	-	-	-	0%
- Commodity	LABORxAG-SUB-E	-	-	-	-	-	-	0%
Total		98	33	5	10	-	-	
Other Taxes								TUP_SUB
- Demand	TUP-SUB-D	40	13	2	4	-	-	100%
- Customer	TUP-SUB-C	-	-	-	-	-	-	0%
- Commodity	TUP-SUB-E	-	-	-	-	-	-	0%
Total		40	13	2	4	-	-	
Direct Assignment - EV Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Taxes Other than Income								
- Demand		971	324	53	102	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total Taxes Other than Income		**971**	**324**	**53**	**102**	**-**	**-**	
Total Expenses								
- Demand		**8,811**	**2,936**	**482**	**924**	**-**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**8,811**	**2,936**	**482**	**924**	**-**	**-**	
SUMMARY OF OPERATING EXPENSES								
Losses/(Gains) From Disposition Of Allowances								
- Demand		(5)	(2)	(0)	(0)	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		(5)	(2)	(0)	(0)	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		9,908									
- Demand		9,908	4,933	1,242	1,266	46	1,097	1,190	-	50	78
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		9,908	4,933	1,242	1,266	46	1,097	1,190	-	50	78
CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Re-allocation of CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credit		(76,385)									
- Demand		(76,385)	(38,029)	(9,572)	(9,761)	(355)	(8,461)	(9,173)	-	(382)	(604)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(76,385)	(38,029)	(9,572)	(9,761)	(355)	(8,461)	(9,173)	-	(382)	(604)
Additional Revenue Requirements from Capitalization		(425,063)									
- Demand		(425,063)	(211,618)	(53,267)	(54,319)	(1,976)	(47,082)	(51,044)	-	(2,124)	(3,362)
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(425,063)	(211,618)	(53,267)	(54,319)	(1,976)	(47,082)	(51,044)	-	(2,124)	(3,362)
Total Expenses Excl. Income Taxes											
- Demand		**20,238,450**	**10,075,753**	**2,536,214**	**2,586,274**	**94,101**	**2,241,701**	**2,430,343**	**-**	**101,151**	**160,078**
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**20,238,450**	**10,075,753**	**2,536,214**	**2,586,274**	**94,101**	**2,241,701**	**2,430,343**	**-**	**101,151**	**160,078**

Louisville Gas and Electric Company Allocation to Customer Classes Substation	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Additional Uncollectibles								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Additional PSC Fees								
- Demand		4	1	0	0	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		4	1	0	0	-	-	
CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Re-allocation of CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Investment Tax Credit								
- Demand		(32)	(11)	(2)	(3)	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		(32)	(11)	(2)	(3)	-	-	
Additional Revenue Requirements from Capitalization								
- Demand		(181)	(60)	(10)	(19)	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		(181)	(60)	(10)	(19)	-	-	
Total Expenses Excl. Income Taxes								
- Demand		**8,598**	**2,865**	**470**	**901**	**-**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**8,598**	**2,865**	**470**	**901**	**-**	**-**	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		11,475									
- Demand	PT&D-PRI-D	6,440	3,206	807	823	30	713	773	-	32	51
- Customer	PT&D-PRI-C	5,035	4,350	532	28	1	6	1	-	-	114
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		11,475	7,556	1,339	851	31	720	775	-	32	165
Total Intangible Plant		11,475									
- Demand		6,440	3,206	807	823	30	713	773	-	32	51
- Customer		5,035	4,350	532	28	1	6	1	-	-	114
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		11,475	7,556	1,339	851	31	720	775	-	32	165
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT								
Intangible Plant								
Total Intangible Plant								PT&D_PRI
- Demand	PT&D-PRI-D	3	1	0	0	-	-	56%
- Customer	PT&D-PRI-C	0	2	0	0	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		3	3	0	0	-	-	
Total Intangible Plant								
- Demand		3	1	0	0	-	-	
- Customer		0	2	0	0	-	-	
- Commodity		-	-	-	-	-	-	
Total		3	3	0	0	-	-	
Production Plant								
Steam Production								
Total Electric Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Hydro Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Wind Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Plant								
Total Electric Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Plant								
(360) Land and Land Rights								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(361) Structures and Improvements								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(362) Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(363) PC HW/SW and Comm Equipment		3,022,341									
- Demand	DISTPT-PRI-D	1,696,291	844,502	212,573	216,769	7,887	187,889	203,700	-	8,478	13,417
- Customer	DISTPT-PRI-C	1,326,050	1,145,767	140,015	7,454	173	1,689	392	-	-	29,957
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		3,022,341	1,990,269	352,588	224,223	8,060	189,578	204,092	-	8,478	43,374
(364) Poles, Towers & Fixtures		141,400,515									
- Demand	NCPP	82,670,391	41,157,620	10,359,972	10,564,461	384,387	9,156,943	9,927,511	-	413,183	653,890
- Customer	Cust08	58,730,124	50,745,467	6,201,194	330,131	7,643	74,812	17,381	-	-	1,326,776
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		141,400,515	91,903,087	16,561,166	10,894,592	392,030	9,231,755	9,944,892	-	413,183	1,980,666
(365) Overhead Conductors and Devices		271,302,846									
- Demand	NCPP	158,618,322	78,968,449	19,877,508	20,269,858	737,516	17,569,276	19,047,752	-	792,767	1,254,608
- Customer	Cust08	112,684,524	97,364,494	11,898,130	633,416	14,665	143,540	33,348	-	-	2,545,663
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		271,302,846	176,332,943	31,775,638	20,903,274	752,181	17,712,816	19,081,100	-	792,767	3,800,271
(366) Underground Conduit		45,353,060									
- Demand	NCPP	24,228,045	12,061,981	3,036,176	3,096,105	112,651	2,683,607	2,909,436	-	121,091	191,634
- Customer	Cust08	21,125,015	18,252,962	2,230,547	118,747	2,749	26,910	6,252	-	-	477,237
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		45,353,060	30,314,943	5,266,723	3,214,852	115,401	2,710,516	2,915,687	-	121,091	668,871
(367) Underground Conductors and Devices		311,832,396									
- Demand	NCPP	166,583,895	82,934,125	20,875,727	21,287,779	774,553	18,451,579	20,004,301	-	832,579	1,317,612
- Customer	Cust08	145,248,502	125,501,234	15,336,494	816,463	18,903	185,021	42,985	-	-	3,281,318
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		311,832,396	208,435,359	36,212,221	22,104,242	793,456	18,636,600	20,047,286	-	832,579	4,598,930
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
OPEN 13		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment								DISTPT_PRI
- Demand	DISTPT-PRI-D	721	240	39	76	-	-	56%
- Customer	DISTPT-PRI-C	72	482	3	46	-	-	44%
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	0%
Total		792	722	42	122	-	-	
(364) Poles, Towers & Fixtures								P-LINES
- Demand	NCPP	35,121	11,701	1,921	3,682	-	-	58%
- Customer	Cust08	3,176	21,365	128	2,051	-	-	42%
- Commodity		-	-	-	-	-	-	0%
Total		38,297	33,066	2,049	5,733	-	-	
(365) Overhead Conductors and Devices								P-LINES
- Demand	NCPP	67,386	22,451	3,685	7,064	-	-	58%
- Customer	Cust08	6,094	40,993	246	3,935	-	-	42%
- Commodity		-	-	-	-	-	-	0%
Total		73,481	63,444	3,931	10,999	-	-	
(366) Underground Conduit								UD-LINES
- Demand	NCPP	10,293	3,429	563	1,079	-	-	53%
- Customer	Cust08	1,142	7,685	46	738	-	-	47%
- Commodity		-	-	-	-	-	-	0%
Total		11,435	11,114	609	1,817	-	-	
(367) Underground Conductors and Devices								UD-LINES
- Demand	NCPP	70,770	23,579	3,871	7,419	-	-	53%
- Customer	Cust08	7,855	52,839	317	5,073	-	-	47%
- Commodity		-	-	-	-	-	-	0%
Total		78,626	76,417	4,188	12,491	-	-	
(368) Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
OPEN 13								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(369) Services								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		772,911,158									
- Demand		433,796,944	215,966,677	54,361,957	55,434,973	2,016,995	48,049,294	52,092,699	-	2,168,098	3,431,162
- Customer		339,114,214	293,009,923	35,806,380	1,906,210	44,133	431,972	100,358	-	-	7,660,950
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		772,911,158	508,976,600	90,168,337	57,341,183	2,061,128	48,481,266	52,193,058	-	2,168,098	11,092,112
General Plant											
(389) Land and Land Rights		279,726									
- Demand	PT&D-PRI-D	156,997	78,161	19,674	20,063	730	17,390	18,853	-	785	1,242
- Customer	PT&D-PRI-C	122,730	106,044	12,959	690	16	156	36	-	-	2,773
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		279,726	184,205	32,633	20,753	746	17,546	18,889	-	785	4,014
(390) Structures and Improvements		12,694,470									
- Demand	PT&D-PRI-D	7,124,781	3,547,086	892,853	910,477	33,128	789,173	855,582	-	35,609	56,354
- Customer	PT&D-PRI-C	5,569,690	4,812,462	588,092	31,308	725	7,095	1,648	-	-	125,825
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		12,694,470	8,359,548	1,480,945	941,785	33,852	796,267	857,231	-	35,609	182,179

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(370) Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371.01) EV Direct Plant and ADIT								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371) Install on Customer Premises								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(373) Street Lighting								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution Plant Adjustment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Distribution Plant								
- Demand		184,292	61,401	10,079	19,319	-	-	
- Customer		18,340	123,363	740	11,843	-	-	
- Commodity		-	-	-	-	-	-	
Total		202,632	184,764	10,819	31,162	-	-	
General Plant								
(389) Land and Land Rights								PT&D_PRI
- Demand	PT&D-PRI-D	67	22	4	7	-	-	56%
- Customer	PT&D-PRI-C	7	45	0	4	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		73	67	4	11	-	-	
(390) Structures and Improvements								PT&D_PRI
- Demand	PT&D-PRI-D	3,027	1,008	166	317	-	-	56%
- Customer	PT&D-PRI-C	301	2,026	12	195	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		3,328	3,035	178	512	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(391) Office Equipment		880,715									
- Demand	PT&D-PRI-D	494,302	246,089	61,944	63,167	2,298	54,751	59,358	-	2,470	3,910
- Customer	PT&D-PRI-C	386,413	333,878	40,801	2,172	50	492	114	-	-	8,729
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		880,715	579,968	102,745	65,339	2,349	55,243	59,473	-	2,470	12,639
(392) Transportation Equipment		1,037,985									
- Demand	PT&D-PRI-D	582,570	290,034	73,006	74,447	2,709	64,528	69,958	-	2,912	4,608
- Customer	PT&D-PRI-C	455,415	393,499	48,086	2,560	59	580	135	-	-	10,288
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,037,985	683,533	121,092	77,007	2,768	65,108	70,093	-	2,912	14,896
(393) Stores Equipment		79,384									
- Demand	PT&D-PRI-D	44,554	22,181	5,583	5,694	207	4,935	5,350	-	223	352
- Customer	PT&D-PRI-C	34,830	30,094	3,678	196	5	44	10	-	-	787
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		79,384	52,276	9,261	5,889	212	4,979	5,361	-	223	1,139
(394) Tools, Shop, and Garage Equip		1,737,912									
- Demand	PT&D-PRI-D	975,404	485,607	122,234	124,647	4,535	108,040	117,132	-	4,875	7,715
- Customer	PT&D-PRI-C	762,508	658,841	80,512	4,286	99	971	226	-	-	17,226
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,737,912	1,144,448	202,746	128,933	4,635	109,011	117,358	-	4,875	24,941
(395) Lab Equipment		-									
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		846,550									
- Demand	PT&D-PRI-D	475,127	236,543	59,541	60,717	2,209	52,627	57,056	-	2,375	3,758
- Customer	PT&D-PRI-C	371,423	320,926	39,218	2,088	48	473	110	-	-	8,391
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		846,550	557,469	98,759	62,804	2,258	53,100	57,166	-	2,375	12,149
(397) Communication Equipment		19,634,738									
- Demand	PT&D-PRI-D	11,020,011	5,486,334	1,380,990	1,408,249	51,239	1,220,626	1,323,343	-	55,078	87,164
- Customer	PT&D-PRI-C	8,614,727	7,443,511	909,611	48,425	1,121	10,974	2,549	-	-	194,616
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		19,634,738	12,929,846	2,290,602	1,456,673	52,360	1,231,599	1,325,892	-	55,078	281,780
(398) Misc. Equipment		13,137									
- Demand	PT&D-PRI-D	7,373	3,671	924	942	34	817	885	-	37	58
- Customer	PT&D-PRI-C	5,764	4,980	609	32	1	7	2	-	-	130
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		13,137	8,651	1,533	975	35	824	887	-	37	189

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(391) Office Equipment								PT&D_PRI
- Demand	PT&D-PRI-D	210	70	11	22	-	-	56%
- Customer	PT&D-PRI-C	21	141	1	13	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		231	211	12	36	-	-	
(392) Transportation Equipment								PT&D_PRI
- Demand	PT&D-PRI-D	247	82	14	26	-	-	56%
- Customer	PT&D-PRI-C	25	166	1	16	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		272	248	15	42	-	-	
(393) Stores Equipment								PT&D_PRI
- Demand	PT&D-PRI-D	19	6	1	2	-	-	56%
- Customer	PT&D-PRI-C	2	13	0	1	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		21	19	1	3	-	-	
(394) Tools, Shop, and Garage Equip								PT&D_PRI
- Demand	PT&D-PRI-D	414	138	23	43	-	-	56%
- Customer	PT&D-PRI-C	41	277	2	27	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		456	415	24	70	-	-	
(395) Lab Equipment								PT&D_PRI
- Demand	PT&D-PRI-D	-	-	-	-	-	-	56%
- Customer	PT&D-PRI-C	-	-	-	-	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(396) Power Operated Equipment								PT&D_PRI
- Demand	PT&D-PRI-D	202	67	11	21	-	-	56%
- Customer	PT&D-PRI-C	20	135	1	13	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		222	202	12	34	-	-	
(397) Communication Equipment								PT&D_PRI
- Demand	PT&D-PRI-D	4,682	1,560	256	491	-	-	56%
- Customer	PT&D-PRI-C	466	3,134	19	301	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		5,148	4,694	275	792	-	-	
(398) Misc. Equipment								PT&D_PRI
- Demand	PT&D-PRI-D	3	1	0	0	-	-	56%
- Customer	PT&D-PRI-C	0	2	0	0	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		3	3	0	1	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
General Plant Adjustment		-									
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total General Plant		37,204,618									
- Demand		20,881,118	10,395,707	2,616,751	2,668,401	97,089	2,312,886	2,507,518	-	104,363	165,161
- Customer		16,323,499	14,104,237	1,723,565	91,757	2,124	20,793	4,831	-	-	368,765
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		37,204,618	24,499,944	4,340,316	2,760,158	99,214	2,333,680	2,512,349	-	104,363	533,927
Total Utility Plant		839,904,150									
- Demand		454,684,503	226,365,590	56,979,515	58,104,197	2,114,114	50,362,893	54,600,991	-	2,272,493	3,596,374
- Customer		355,442,748	307,118,510	37,530,477	1,997,995	46,258	452,772	105,191	-	-	8,029,829
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		810,127,251	533,484,100	94,509,991	60,102,192	2,160,372	50,815,665	54,706,182	-	2,272,493	11,626,203
Additions to Utility Plant											
Plant Held for Future Use		562,597									
- Demand	PT&D-PRI-D	315,758	157,201	39,570	40,351	1,468	34,975	37,918	-	1,578	2,498
- Customer	PT&D-PRI-C	246,839	213,280	26,063	1,388	32	314	73	-	-	5,576
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		562,597	370,481	65,633	41,738	1,500	35,289	37,991	-	1,578	8,074
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		17,839,749									
- Demand	DISTPT-PRI-D	10,012,572	4,984,779	1,254,741	1,279,508	46,555	1,109,037	1,202,364	-	50,042	79,195
- Customer	DISTPT-PRI-C	7,827,177	6,763,033	826,456	43,998	1,019	9,970	2,316	-	-	176,824
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		17,839,749	11,747,812	2,081,197	1,323,506	47,573	1,119,008	1,204,681	-	50,042	256,020
CWIP General		11,374,554									
- Demand	PT&D-PRI-D	6,383,976	3,178,275	800,018	815,809	29,683	707,118	766,623	-	31,907	50,495
- Customer	PT&D-PRI-C	4,990,577	4,312,083	526,945	28,053	649	6,357	1,477	-	-	112,742
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		11,374,554	7,490,358	1,326,963	843,862	30,333	713,475	768,100	-	31,907	163,237

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
General Plant Adjustment								PT&D_PRI
- Demand	PT&D-PRI-D	-	-	-	-	-	-	56%
- Customer	PT&D-PRI-C	-	-	-	-	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total General Plant								
- Demand		8,871	2,956	485	930	-	-	
- Customer		883	5,938	36	570	-	-	
- Commodity		-	-	-	-	-	-	
Total		9,754	8,894	521	1,500	-	-	
Total Utility Plant								
- Demand		193,165	64,357	10,565	20,249	-	-	
- Customer		19,223	129,303	776	12,413	-	-	
- Commodity		-	-	-	-	-	-	
Total		212,388	193,661	11,340	32,662	-	-	
Additions to Utility Plant								
Plant Held for Future Use								PT&D_PRI
- Demand	PT&D-PRI-D	134	45	7	14	-	-	56%
- Customer	PT&D-PRI-C	13	90	1	9	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		147	134	8	23	-	-	
CWIP Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Distribution								DISTPT_PRI
- Demand	DISTPT-PRI-D	4,254	1,417	233	446	-	-	56%
- Customer	DISTPT-PRI-C	423	2,847	17	273	-	-	44%
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	0%
Total		4,677	4,265	250	719	-	-	
CWIP General								PT&D_PRI
- Demand	PT&D-PRI-D	2,712	904	148	284	-	-	56%
- Customer	PT&D-PRI-C	270	1,815	11	174	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		2,982	2,719	159	459	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Additional to Utility Plant		29,776,899									
- Demand		16,712,306	8,320,255	2,094,329	2,135,668	77,706	1,851,130	2,006,905	-	83,527	132,188
- Customer		13,064,593	11,288,396	1,379,464	73,438	1,700	16,642	3,866	-	-	295,143
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		29,776,899	19,608,651	3,473,793	2,209,106	79,406	1,867,772	2,010,771	-	83,527	427,331
Total Utility Plant		839,904,150									
- Demand		471,396,809	234,685,845	59,073,844	60,239,865	2,191,820	52,214,023	56,607,896	-	2,356,020	3,728,562
- Customer		368,507,341	318,406,906	38,909,941	2,071,433	47,958	469,414	109,057	-	-	8,324,972
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**839,904,150**	**553,092,751**	**97,983,785**	**62,311,298**	**2,239,779**	**52,683,437**	**56,716,953**	**-**	**2,356,020**	**12,053,534**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		1,681,854									
- Demand	TPIS-PRI-D	943,942	469,943	118,292	120,626	4,389	104,555	113,354	-	4,718	7,466
- Customer	TPIS-PRI-C	737,912	637,589	77,915	4,148	96	940	218	-	-	16,670
- Commodity	TPIS-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,681,854	1,107,533	196,206	124,774	4,485	105,495	113,572	-	4,718	24,136
Cash Working Capital		7,766,245									
- Demand	O&MxPP-PRI-D	4,424,676	2,202,834	554,485	565,430	20,573	490,097	531,339	-	22,114	34,997
- Customer	O&MxPP-PRI-C	3,341,569	2,887,265	352,829	18,783	435	4,257	989	-	-	75,490
- Commodity	O&MxPP-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		7,766,245	5,090,099	907,315	584,213	21,008	494,354	532,328	-	22,114	110,487
Materials and Supplies		11,704,857									
- Demand	TPIS-PRI-D	6,569,359	3,270,569	823,250	839,499	30,545	727,652	788,884	-	32,833	51,961
- Customer	TPIS-PRI-C	5,135,497	4,437,301	542,247	28,867	668	6,542	1,520	-	-	116,016
- Commodity	TPIS-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		11,704,857	7,707,869	1,365,496	868,367	31,213	734,193	790,404	-	32,833	167,977
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Additional to Utility Plant								
- Demand		7,100	2,366	388	744	-	-	
- Customer		707	4,753	29	456	-	-	
- Commodity		-	-	-	-	-	-	
Total		7,807	7,118	417	1,201	-	-	
Total Utility Plant								
- Demand		200,265	66,723	10,953	20,993	-	-	
- Customer		19,930	134,056	804	12,869	-	-	
- Commodity		-	-	-	-	-	-	
Total		**220,195**	**200,779**	**11,757**	**33,863**	**-**	**-**	
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Prepayments								TPIS_PRI
- Demand	TPIS-PRI-D	401	134	22	42	-	-	56%
- Customer	TPIS-PRI-C	40	268	2	26	-	-	44%
- Commodity	TPIS-PRI-E	-	-	-	-	-	-	0%
Total		441	402	24	68	-	-	
Cash Working Capital								O&MxPP_PRI
- Demand	O&MxPP-PRI-D	1,880	626	103	197	-	-	57%
- Customer	O&MxPP-PRI-C	181	1,216	7	117	-	-	43%
- Commodity	O&MxPP-PRI-E	-	-	-	-	-	-	0%
Total		2,060	1,842	110	314	-	-	
Materials and Supplies								TPIS_PRI
- Demand	TPIS-PRI-D	2,791	930	153	293	-	-	56%
- Customer	TPIS-PRI-C	278	1,868	11	179	-	-	44%
- Commodity	TPIS-PRI-E	-	-	-	-	-	-	0%
Total		3,069	2,798	164	472	-	-	
Fuel Stock								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Distribution		-									
- Demand	DISTPT-PRI-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-PRI-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - General		-									
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		(2,965,275)									
- Demand	CA-PRI-D	(1,712,236)	(852,440)	(214,572)	(218,807)	(7,961)	(189,655)	(205,615)	-	(8,558)	(13,543)
- Customer	CA-PRI-C	(1,253,039)	(1,082,682)	(132,306)	(7,044)	(163)	(1,596)	(371)	-	-	(28,307)
- Commodity	CA-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		(2,965,275)	(1,935,122)	(346,877)	(225,850)	(8,124)	(191,251)	(205,985)	-	(8,558)	(41,851)
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		18,187,681									
- Demand		10,225,741	5,090,906	1,281,455	1,306,749	47,546	1,132,649	1,227,963	-	51,108	80,882
- Customer		7,961,940	6,879,474	840,685	44,755	1,036	10,142	2,356	-	-	179,869
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		18,187,681	11,970,379	2,122,140	1,351,504	48,582	1,142,791	1,230,319	-	51,108	260,750
Total Rate Base		**858,091,831**									
- Demand		**481,622,550**	**239,776,750**	**60,355,299**	**61,546,614**	**2,239,366**	**53,346,672**	**57,835,858**	**-**	**2,407,128**	**3,809,443**
- Customer		**376,469,281**	**325,286,380**	**39,750,626**	**2,116,188**	**48,995**	**479,556**	**111,413**	**-**	**-**	**8,504,841**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**858,091,831**	**565,063,130**	**100,105,925**	**63,662,802**	**2,288,361**	**53,826,228**	**57,947,272**	**-**	**2,407,128**	**12,314,284**

OPERATIONS & MAINTENANCE EXPENSES

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Distribution								DISTPT_PRI
- Demand	DISTPT-PRI-D	-	-	-	-	-	-	56%
- Customer	DISTPT-PRI-C	-	-	-	-	-	-	44%
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - General								PT&D_PRI
- Demand	PT&D-PRI-D	-	-	-	-	-	-	56%
- Customer	PT&D-PRI-C	-	-	-	-	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - Solar Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Advances								CA_PRI
- Demand	CA-PRI-D	(727)	(242)	(40)	(76)	-	-	58%
- Customer	CA-PRI-C	(68)	(456)	(3)	(44)	-	-	42%
- Commodity	CA-PRI-E	-	-	-	-	-	-	0%
Total		(795)	(698)	(43)	(120)	-	-	
Investment Tax Credits								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Other Rate Base Items								
- Demand		4,344	1,447	238	455	-	-	
- Customer		431	2,896	17	278	-	-	
- Commodity		-	-	-	-	-	-	
Total		4,775	4,344	255	733	-	-	
Total Rate Base								
- Demand		**204,610**	**68,170**	**11,190**	**21,449**	**-**	**-**	
- Customer		**20,360**	**136,952**	**822**	**13,147**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**224,970**	**205,123**	**12,012**	**34,596**	**-**	**-**	
OPERATIONS & MAINTENANCE EXPENSES								

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Production Expense								
Labor-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Fuel / Energy-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 502 Steam Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 505 Electric Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Demand-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Generation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Direct O&M Assignment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		1,013,706									
- Demand	LBDO-PRI-D	577,895	287,706	72,420	73,849	2,687	64,010	69,397	-	2,888	4,571
- Customer	LBDO-PRI-C	435,811	376,560	46,016	2,450	57	555	129	-	-	9,845
- Commodity	LBDO-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,013,706	664,266	118,436	76,299	2,744	64,565	69,526	-	2,888	14,416
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Expenses								
Operations Expenses								
Total Transmission O&M Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission O&M								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering								LBDO_PRI
- Demand	LBDO-PRI-D	246	82	13	26	-	-	57%
- Customer	LBDO-PRI-C	24	159	1	15	-	-	43%
- Commodity	LBDO-PRI-E	-	-	-	-	-	-	0%
Total		269	240	14	41	-	-	
(581) Load Dispatching								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(582) Station Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(583) Overhead Line Expenses		2,644,740									
- Demand	NCPP	1,546,258	769,808	193,772	197,597	7,190	171,270	185,683	-	7,728	12,230
- Customer	Cust08	1,098,482	949,138	115,986	6,175	143	1,399	325	-	-	24,816
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,644,740	1,718,946	309,758	203,771	7,332	172,670	186,008	-	7,728	37,046
(584) Underground Line Expenses		4,223,531									
- Demand	NCPP	2,256,251	1,123,279	282,746	288,327	10,491	249,913	270,943	-	11,277	17,846
- Customer	Cust08	1,967,280	1,699,818	207,721	11,058	256	2,506	582	-	-	44,443
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		4,223,531	2,823,097	490,467	299,385	10,747	252,418	271,525	-	11,277	62,289
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		2,763,667									
- Demand	PT&D-PRI-D	1,551,110	772,223	194,380	198,217	7,212	171,808	186,266	-	7,752	12,269
- Customer	PT&D-PRI-C	1,212,557	1,047,704	128,031	6,816	158	1,545	359	-	-	27,393
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		2,763,667	1,819,927	322,411	205,033	7,370	173,353	186,625	-	7,752	39,662
(589) Rents		8,271									
- Demand	PT&D-PRI-D	4,642	2,311	582	593	22	514	557	-	23	37
- Customer	PT&D-PRI-C	3,629	3,136	383	20	0	5	1	-	-	82
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		8,271	5,447	965	614	22	519	559	-	23	119
Total Dist. Operations Expenses		10,653,916									
- Demand		5,936,157	2,955,328	743,899	758,582	27,601	657,515	712,846	-	29,669	46,953
- Customer		4,717,759	4,076,356	498,139	26,519	614	6,010	1,396	-	-	106,579
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		10,653,916	7,031,683	1,242,038	785,102	28,215	663,525	714,242	-	29,669	153,532

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses								P-LINES
- Demand	NCPP	657	219	36	69	-	-	58%
- Customer	Cust08	59	400	2	38	-	-	42%
- Commodity		-	-	-	-	-	-	0%
Total		716	618	38	107	-	-	
(584) Underground Line Expenses								UD-LINES
- Demand	NCPP	959	319	52	100	-	-	53%
- Customer	Cust08	106	716	4	69	-	-	47%
- Commodity		-	-	-	-	-	-	0%
Total		1,065	1,035	57	169	-	-	
(585) Street Lighting Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(586) Meter Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(587) Customer Installations Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp								PT&D_PRI
- Demand	PT&D-PRI-D	659	220	36	69	-	-	56%
- Customer	PT&D-PRI-C	66	441	3	42	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		725	661	39	111	-	-	
(589) Rents								PT&D_PRI
- Demand	PT&D-PRI-D	2	1	0	0	-	-	56%
- Customer	PT&D-PRI-C	0	1	0	0	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		2	2	0	0	-	-	
Total Dist. Operations Expenses								
- Demand		2,522	840	138	264	-	-	
- Customer		255	1,716	10	165	-	-	
- Commodity		-	-	-	-	-	-	
Total		2,777	2,556	148	429	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Maintenance Expense											
(590) Maintenance Supervision and Engineering		22,214									
- Demand	LBDM-PRI-D	12,769	6,357	1,600	1,632	59	1,414	1,533	-	64	101
- Customer	LBDM-PRI-C	9,445	8,161	997	53	1	12	3	-	-	213
- Commodity	LBDM-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		22,214	14,518	2,597	1,685	61	1,426	1,536	-	64	314
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		13,883,834									
- Demand	NCPP	8,117,240	4,041,184	1,017,225	1,037,303	37,742	899,102	974,762	-	40,570	64,204
- Customer	Cust08	5,766,593	4,982,596	608,883	32,415	750	7,346	1,707	-	-	130,273
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		13,883,834	9,023,780	1,626,108	1,069,718	38,493	906,448	976,469	-	40,570	194,478
(594) Maintenance of Underground Lines		1,458,657									
- Demand	NCPP	779,229	387,941	97,650	99,578	3,623	86,311	93,574	-	3,895	6,163
- Customer	Cust08	679,428	587,057	71,739	3,819	88	865	201	-	-	15,349
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,458,657	974,997	169,390	103,397	3,712	87,176	93,775	-	3,895	21,512
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense								
(590) Maintenance Supervision and Engineering								LBDM_PRI
- Demand	LBDM-PRI-D	5	2	0	1	-	-	57%
- Customer	LBDM-PRI-C	1	3	0	0	-	-	43%
- Commodity	LBDM-PRI-E	-	-	-	-	-	-	0%
Total		6	5	0	1	-	-	
(591) Maintenance of Structures								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(592) Maintenance of Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(593) Maintenance of Overhead Lines								P-LINES
- Demand	NCPP	3,448	1,149	189	361	-	-	58%
- Customer	Cust08	312	2,098	13	201	-	-	42%
- Commodity		-	-	-	-	-	-	0%
Total		3,760	3,247	201	563	-	-	
(594) Maintenance of Underground Lines								UD-LINES
- Demand	NCPP	331	110	18	35	-	-	53%
- Customer	Cust08	37	247	1	24	-	-	47%
- Commodity		-	-	-	-	-	-	0%
Total		368	357	20	58	-	-	
(595) Maintenance of Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(597) Maintenance of Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(598) Miscellaneous Distribution Expenses		398,388									
- Demand	PT&D-PRI-D	223,596	111,318	28,020	28,573	1,040	24,766	26,851	-	1,118	1,769
- Customer	PT&D-PRI-C	174,793	151,029	18,456	983	23	223	52	-	-	3,949
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		398,388	262,346	46,476	29,556	1,062	24,989	26,902	-	1,118	5,717
Total Dist. Maintenance Expenses		15,763,093									
- Demand		9,132,834	4,546,800	1,144,496	1,167,086	42,464	1,011,594	1,096,720	-	45,646	72,237
- Customer		6,630,259	5,728,842	700,076	37,270	863	8,446	1,962	-	-	149,785
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		15,763,093	10,275,642	1,844,571	1,204,356	43,327	1,020,039	1,098,683	-	45,646	222,022
Total Distribution Expenses		26,417,009									
- Demand		15,068,991	7,502,127	1,888,395	1,925,669	70,065	1,669,109	1,809,567	-	75,314	119,190
- Customer		11,348,018	9,805,197	1,198,214	63,789	1,477	14,455	3,358	-	-	256,364
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		26,417,009	17,307,325	3,086,609	1,989,457	71,542	1,683,564	1,812,925	-	75,314	375,554
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses								PT&D_PRI
- Demand	PT&D-PRI-D	95	32	5	10	-	-	56%
- Customer	PT&D-PRI-C	9	64	0	6	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		104	95	6	16	-	-	
Total Dist. Maintenance Expenses								
- Demand		3,880	1,293	212	407	-	-	
- Customer		359	2,412	14	232	-	-	
- Commodity		-	-	-	-	-	-	
Total		4,239	3,705	227	638	-	-	
Total Distribution Expenses								
- Demand		6,402	2,133	350	671	-	-	
- Customer		614	4,128	25	396	-	-	
- Commodity		-	-	-	-	-	-	
Total		7,016	6,261	375	1,067	-	-	
Customer Account Expense								
(901) Supervision/Customer Accts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(902) Meter Reading Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(903) Records and Collection								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(904) Uncollectible Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Customer Service Expenses								
(907) Supervision								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(908) Customer Assistance Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - EV Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(909) Informational and Instructional Advertising								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - BS Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(910) Miscellaneous Customer Service								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(911) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		2,411,442									
- Demand	LABORxAG-PRI-D	1,380,309	687,189	172,976	176,390	6,418	152,889	165,755	-	6,899	10,918
- Customer	LABORxAG-PRI-C	1,031,134	890,946	108,875	5,796	134	1,313	305	-	-	23,294
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		2,411,442	1,578,135	281,851	182,186	6,552	154,203	166,060	-	6,899	34,212
(921) Office Supplies and Expenses		531,784									
- Demand	LABORxAG-PRI-D	304,393	151,543	38,146	38,898	1,415	33,716	36,553	-	1,521	2,408
- Customer	LABORxAG-PRI-C	227,391	196,476	24,010	1,278	30	290	67	-	-	5,137
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		531,784	348,019	62,155	40,177	1,445	34,006	36,620	-	1,521	7,545
(922) Administrative Expenses Transferred		(329,663)									
- Demand	LABORxAG-PRI-D	(188,699)	(93,944)	(23,647)	(24,114)	(877)	(20,901)	(22,660)	-	(943)	(1,493)
- Customer	LABORxAG-PRI-C	(140,964)	(121,799)	(14,884)	(792)	(18)	(180)	(42)	-	-	(3,185)
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		(329,663)	(215,743)	(38,531)	(24,906)	(896)	(21,081)	(22,702)	-	(943)	(4,677)
(923) Outside Services Employed		1,392,933									
- Demand	LABORxAG-PRI-D	797,314	396,944	99,917	101,889	3,707	88,314	95,746	-	3,985	6,306
- Customer	LABORxAG-PRI-C	595,619	514,641	62,890	3,348	78	759	176	-	-	13,456
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,392,933	911,586	162,807	105,237	3,785	89,073	95,922	-	3,985	19,762

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(913) Advertising Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(916) Misc Sales Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Customer Service Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Administrative & General Expense								
(920) Administrative and General Salaries								LABORxAG_PRI
- Demand	LABORxAG-PRI-D	586	195	32	61	-	-	57%
- Customer	LABORxAG-PRI-C	56	375	2	36	-	-	43%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	0%
Total		642	570	34	97	-	-	
(921) Office Supplies and Expenses								LABORxAG_PRI
- Demand	LABORxAG-PRI-D	129	43	7	14	-	-	57%
- Customer	LABORxAG-PRI-C	12	83	0	8	-	-	43%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	0%
Total		142	126	8	21	-	-	
(922) Administrative Expenses Transferred								LABORxAG_PRI
- Demand	LABORxAG-PRI-D	(80)	(27)	(4)	(8)	-	-	57%
- Customer	LABORxAG-PRI-C	(8)	(51)	(0)	(5)	-	-	43%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	0%
Total		(88)	(78)	(5)	(13)	-	-	
(923) Outside Services Employed								LABORxAG_PRI
- Demand	LABORxAG-PRI-D	339	113	19	36	-	-	57%
- Customer	LABORxAG-PRI-C	32	217	1	21	-	-	43%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	0%
Total		371	330	20	56	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(924) Property Insurance		1,585,149									
- Demand	TUP-PRI-D	889,666	442,922	111,490	113,691	4,137	98,543	106,836	-	4,447	7,037
- Customer	TUP-PRI-C	695,483	600,929	73,435	3,909	91	886	206	-	-	15,712
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		1,585,149	1,043,851	184,925	117,600	4,227	99,429	107,042	-	4,447	22,749
(925) Injuries and Damages		436,153									
- Demand	LABORxAG-PRI-D	249,654	124,291	31,286	31,903	1,161	27,653	29,980	-	1,248	1,975
- Customer	LABORxAG-PRI-C	186,499	161,144	19,692	1,048	24	238	55	-	-	4,213
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		436,153	285,434	50,978	32,952	1,185	27,890	30,035	-	1,248	6,188
(926) Employee Benefits		2,226,088									
- Demand	LABORxAG-PRI-D	1,274,212	634,369	159,680	162,832	5,925	141,137	153,014	-	6,368	10,079
- Customer	LABORxAG-PRI-C	951,876	822,464	100,507	5,351	124	1,213	282	-	-	21,504
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		2,226,088	1,456,833	260,187	168,182	6,048	142,350	153,296	-	6,368	31,582
(928) Regulatory Commission Fees		251,908									
- Demand	TUP-PRI-D	141,384	70,388	17,718	18,067	657	15,660	16,978	-	707	1,118
- Customer	TUP-PRI-C	110,525	95,498	11,670	621	14	141	33	-	-	2,497
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		251,908	165,886	29,388	18,689	672	15,801	17,011	-	707	3,615
(929) Duplicate Charges		(15,560)									
- Demand	LABORxAG-PRI-D	(8,906)	(4,434)	(1,116)	(1,138)	(41)	(987)	(1,070)	-	(45)	(70)
- Customer	LABORxAG-PRI-C	(6,653)	(5,749)	(703)	(37)	(1)	(8)	(2)	-	-	(150)
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		(15,560)	(10,183)	(1,819)	(1,176)	(42)	(995)	(1,071)	-	(45)	(221)
(930) Miscellaneous General Expenses		(262,082)									
- Demand	LABORxAG-PRI-D	(150,016)	(74,686)	(18,799)	(19,171)	(698)	(16,616)	(18,015)	-	(750)	(1,187)
- Customer	LABORxAG-PRI-C	(112,066)	(96,830)	(11,833)	(630)	(15)	(143)	(33)	-	-	(2,532)
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		(262,082)	(171,516)	(30,632)	(19,800)	(712)	(16,759)	(18,048)	-	(750)	(3,718)
(931) Rents		119,177									
- Demand	PT&D-PRI-D	66,888	33,300	8,382	8,548	311	7,409	8,032	-	334	529
- Customer	PT&D-PRI-C	52,289	45,180	5,521	294	7	67	15	-	-	1,181
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		119,177	78,480	13,903	8,842	318	7,475	8,048	-	334	1,710
(935) Maintenance of General Plant		2,221,617									
- Demand	PT&D-PRI-D	1,246,884	620,764	156,255	159,340	5,798	138,110	149,733	-	6,232	9,862
- Customer	PT&D-PRI-C	974,733	842,213	102,920	5,479	127	1,242	288	-	-	22,020
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		2,221,617	1,462,977	259,175	164,819	5,924	139,352	150,021	-	6,232	31,883

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance								TUP_PRI
- Demand	TUP-PRI-D	378	126	21	40	-	-	56%
- Customer	TUP-PRI-C	38	253	2	24	-	-	44%
- Commodity	TUP-PRI-E	-	-	-	-	-	-	0%
Total		416	379	22	64	-	-	
(925) Injuries and Damages								LABORxAG_PRI
- Demand	LABORxAG-PRI-D	106	35	6	11	-	-	57%
- Customer	LABORxAG-PRI-C	10	68	0	7	-	-	43%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	0%
Total		116	103	6	18	-	-	
(926) Employee Benefits								LABORxAG_PRI
- Demand	LABORxAG-PRI-D	541	180	30	57	-	-	57%
- Customer	LABORxAG-PRI-C	51	346	2	33	-	-	43%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	0%
Total		593	527	32	90	-	-	
(928) Regulatory Commission Fees								TUP_PRI
- Demand	TUP-PRI-D	60	20	3	6	-	-	56%
- Customer	TUP-PRI-C	6	40	0	4	-	-	44%
- Commodity	TUP-PRI-E	-	-	-	-	-	-	0%
Total		66	60	4	10	-	-	
(929) Duplicate Charges								LABORxAG_PRI
- Demand	LABORxAG-PRI-D	(4)	(1)	(0)	(0)	-	-	57%
- Customer	LABORxAG-PRI-C	(0)	(2)	(0)	(0)	-	-	43%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	0%
Total		(4)	(4)	(0)	(1)	-	-	
(930) Miscellaneous General Expenses								LABORxAG_PRI
- Demand	LABORxAG-PRI-D	(64)	(21)	(3)	(7)	-	-	57%
- Customer	LABORxAG-PRI-C	(6)	(41)	(0)	(4)	-	-	43%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	0%
Total		(70)	(62)	(4)	(11)	-	-	
(931) Rents								PT&D_PRI
- Demand	PT&D-PRI-D	28	9	2	3	-	-	56%
- Customer	PT&D-PRI-C	3	19	0	2	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		31	28	2	5	-	-	
(935) Maintenance of General Plant								PT&D_PRI
- Demand	PT&D-PRI-D	530	176	29	56	-	-	56%
- Customer	PT&D-PRI-C	53	355	2	34	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		582	531	31	90	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total A&G Expense		10,568,947									
- Demand		6,003,083	2,988,647	752,286	767,135	27,912	664,928	720,883	-	30,003	47,482
- Customer		4,565,865	3,945,112	482,100	25,665	594	5,816	1,351	-	-	103,148
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		10,568,947	6,933,759	1,234,386	792,800	28,506	670,744	722,234	-	30,003	150,630
Total O&M Expenses		36,985,956									
- Demand		21,072,074	10,490,774	2,640,681	2,692,803	97,977	2,334,037	2,530,449	-	105,317	166,672
- Customer		15,913,882	13,750,310	1,680,314	89,454	2,071	20,271	4,710	-	-	359,512
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**36,985,956**	**24,241,084**	**4,320,995**	**2,782,258**	**100,048**	**2,354,309**	**2,535,159**	**-**	**105,317**	**526,183**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-PRI-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-PRI-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense								
- Demand		2,550	850	139	267	-	-	
- Customer		247	1,661	10	159	-	-	
- Commodity		-	-	-	-	-	-	
Total		2,797	2,511	149	427	-	-	
Total O&M Expenses								
- Demand		8,952	2,983	490	938	-	-	
- Customer		861	5,789	35	556	-	-	
- Commodity		-	-	-	-	-	-	
Total		**9,813**	**8,772**	**524**	**1,494**	**-**	**-**	
DEPRECIATION EXPENSE								
Depreciation Expense								
Intangible								PT&D_PRI
- Demand	PT&D-PRI-D	-	-	-	-	-	-	56%
- Customer	PT&D-PRI-C	-	-	-	-	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Hydraulic Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		35,896,686									
- Demand	DISTPT-PRI-D	20,147,041	10,030,245	2,524,759	2,574,593	93,676	2,231,577	2,419,366	-	100,694	159,355
- Customer	DISTPT-PRI-C	15,749,645	13,608,401	1,662,973	88,531	2,050	20,062	4,661	-	-	355,801
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		35,896,686	23,638,646	4,187,732	2,663,124	95,726	2,251,639	2,424,027	-	100,694	515,156
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		8,428,618									
- Demand	PT&D-PRI-D	4,730,568	2,355,123	592,819	604,520	21,995	523,979	568,072	-	23,643	37,417
- Customer	PT&D-PRI-C	3,698,050	3,195,282	390,470	20,787	481	4,711	1,094	-	-	83,543
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		8,428,618	5,550,404	983,288	625,307	22,477	528,690	569,167	-	23,643	120,960
Regulatory Debits		(92,219)									
- Demand	PT&D-PRI-D	(51,758)	(25,768)	(6,486)	(6,614)	(241)	(5,733)	(6,215)	-	(259)	(409)
- Customer	PT&D-PRI-C	(40,461)	(34,960)	(4,272)	(227)	(5)	(52)	(12)	-	-	(914)
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		(92,219)	(60,728)	(10,758)	(6,842)	(246)	(5,784)	(6,227)	-	(259)	(1,323)
Total Depreciation Expense		44,233,086									
- Demand		24,825,851	12,359,600	3,111,091	3,172,499	115,431	2,749,823	2,981,223	-	124,079	196,363
- Customer		19,407,234	16,768,723	2,049,170	109,091	2,526	24,721	5,743	-	-	438,430
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**44,233,086**	**29,128,323**	**5,160,262**	**3,281,590**	**117,957**	**2,774,544**	**2,986,967**	**-**	**124,079**	**634,793**
TAXES											
Taxes Other than Income											
Property Taxes		7,736,969									
- Demand	TUP-PRI-D	4,342,379	2,161,862	544,172	554,913	20,190	480,981	521,457	-	21,703	34,346
- Customer	TUP-PRI-C	3,394,589	2,933,078	358,428	19,081	442	4,324	1,005	-	-	76,687
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		7,736,969	5,094,940	902,600	573,995	20,632	485,306	522,461	-	21,703	111,034

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution								DISTPT_PRI
- Demand	DISTPT-PRI-D	8,559	2,852	468	897	-	-	56%
- Customer	DISTPT-PRI-C	852	5,729	34	550	-	-	44%
- Commodity	DISTPT-PRI-E	-	-	-	-	-	-	0%
Total		9,411	8,581	502	1,447	-	-	
EV Direct Depreciation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
General Plant Dep								PT&D_PRI
- Demand	PT&D-PRI-D	2,010	670	110	211	-	-	56%
- Customer	PT&D-PRI-C	200	1,345	8	129	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		2,210	2,015	118	340	-	-	
Regulatory Debits								PT&D_PRI
- Demand	PT&D-PRI-D	(22)	(7)	(1)	(2)	-	-	56%
- Customer	PT&D-PRI-C	(2)	(15)	(0)	(1)	-	-	44%
- Commodity	PT&D-PRI-E	-	-	-	-	-	-	0%
Total		(24)	(22)	(1)	(4)	-	-	
Total Depreciation Expense								
- Demand		10,547	3,514	577	1,106	-	-	
- Customer		1,050	7,060	42	678	-	-	
- Commodity		-	-	-	-	-	-	
Total Depreciation Expense		**11,596**	**10,574**	**619**	**1,783**	**-**	**-**	
TAXES								
Taxes Other than Income								
Property Taxes								TUP_PRI
- Demand	TUP-PRI-D	1,845	615	101	193	-	-	56%
- Customer	TUP-PRI-C	184	1,235	7	119	-	-	44%
- Commodity	TUP-PRI-E	-	-	-	-	-	-	0%
Total		2,028	1,850	108	312	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Payroll Taxes		807,837									
- Demand	LABORxAG-PRI-D	462,405	230,209	57,947	59,091	2,150	51,218	55,528	-	2,311	3,657
- Customer	LABORxAG-PRI-C	345,431	298,468	36,473	1,942	45	440	102	-	-	7,804
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		807,837	528,678	94,420	61,033	2,195	51,658	55,630	-	2,311	11,461
Other Taxes		372,284									
- Demand	TUP-PRI-D	208,945	104,024	26,184	26,701	972	23,144	25,091	-	1,044	1,653
- Customer	TUP-PRI-C	163,339	141,133	17,247	918	21	208	48	-	-	3,690
- Commodity	TUP-PRI-E	-	-	-	-	-	-	-	-	-	-
Total		372,284	245,156	43,431	27,619	993	23,352	25,140	-	1,044	5,343
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		8,917,090									
- Demand		5,013,729	2,496,095	628,304	640,705	23,312	555,343	602,076	-	25,058	39,657
- Customer		3,903,360	3,372,679	412,148	21,941	508	4,972	1,155	-	-	88,181
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**8,917,090**	**5,868,774**	**1,040,451**	**662,647**	**23,820**	**560,315**	**603,231**	**-**	**25,058**	**127,838**
Total Expenses		**90,093,445**									
- Demand		**50,911,654**	**25,346,469**	**6,380,075**	**6,506,008**	**236,720**	**5,639,203**	**6,113,749**	**-**	**254,454**	**402,691**
- Customer		**39,224,477**	**33,891,711**	**4,141,633**	**220,486**	**5,105**	**49,965**	**11,608**	**-**	**-**	**886,123**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**90,136,132**	**59,238,180**	**10,521,708**	**6,726,494**	**241,825**	**5,689,168**	**6,125,357**	**-**	**254,454**	**1,288,814**
SUMMARY OF OPERATING EXPENSES											
Losses/(Gains) From Disposition Of Allowances		(42,687)									
- Demand		(23,959)	(11,928)	(3,002)	(3,062)	(111)	(2,654)	(2,877)	-	(120)	(190)
- Customer		(18,728)	(16,182)	(1,977)	(105)	(2)	(24)	(6)	-	-	(423)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(42,687)	(28,110)	(4,980)	(3,167)	(114)	(2,678)	(2,883)	-	(120)	(613)

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes								LABORxAG_PRI
- Demand	LABORxAG-PRI-D	196	65	11	21	-	-	57%
- Customer	LABORxAG-PRI-C	19	126	1	12	-	-	43%
- Commodity	LABORxAG-PRI-E	-	-	-	-	-	-	0%
Total		215	191	11	33	-	-	
Other Taxes								TUP_PRI
- Demand	TUP-PRI-D	89	30	5	9	-	-	56%
- Customer	TUP-PRI-C	9	59	0	6	-	-	44%
- Commodity	TUP-PRI-E	-	-	-	-	-	-	0%
Total		98	89	5	15	-	-	
Direct Assignment - EV Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Taxes Other than Income								
- Demand		2,130	710	116	223	-	-	
- Customer		211	1,420	9	136	-	-	
- Commodity		-	-	-	-	-	-	
Total Taxes Other than Income		**2,341**	**2,130**	**125**	**360**	**-**	**-**	
Total Expenses								
- Demand		**21,629**	**7,206**	**1,183**	**2,267**	**-**	**-**	
- Customer		**2,121**	**14,269**	**86**	**1,370**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**23,750**	**21,475**	**1,269**	**3,637**	**-**	**-**	
SUMMARY OF OPERATING EXPENSES								
Losses/(Gains) From Disposition Of Allowances								
- Demand		(10)	(3)	(1)	(1)	-	-	
- Customer		(1)	(7)	(0)	(1)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(11)	(10)	(1)	(2)	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		39,106									
- Demand		21,948	10,927	2,750	2,805	102	2,431	2,636	-	110	174
- Customer		17,158	14,825	1,812	96	2	22	5	-	-	388
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		39,106	25,752	4,562	2,901	104	2,453	2,641	-	110	561
CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Re-allocation of CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credit		(301,066)									
- Demand		(168,980)	(84,127)	(21,176)	(21,594)	(786)	(18,717)	(20,292)	-	(845)	(1,337)
- Customer		(132,086)	(114,128)	(13,947)	(742)	(17)	(168)	(39)	-	-	(2,984)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(301,066)	(198,255)	(35,123)	(22,336)	(803)	(18,885)	(20,331)	-	(845)	(4,321)
Additional Revenue Requirements from Capitalization		(1,675,345)									
- Demand		(940,323)	(468,142)	(117,838)	(120,164)	(4,372)	(104,154)	(112,919)	-	(4,700)	(7,438)
- Customer		(735,021)	(635,091)	(77,609)	(4,132)	(96)	(936)	(218)	-	-	(16,605)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(1,675,345)	(1,103,233)	(195,448)	(124,296)	(4,468)	(105,091)	(113,137)	-	(4,700)	(24,042)
Total Expenses Excl. Income Taxes											
- Demand		**49,800,341**	**24,793,199**	**6,240,809**	**6,363,993**	**231,553**	**5,516,109**	**5,980,296**	**-**	**248,900**	**393,901**
- Customer		**38,355,799**	**33,141,135**	**4,049,911**	**215,604**	**4,992**	**48,859**	**11,351**	**-**	**-**	**866,498**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**88,156,140**	**57,934,334**	**10,290,720**	**6,579,596**	**236,545**	**5,564,967**	**5,991,647**	**-**	**248,900**	**1,260,399**

Louisville Gas and Electric Company Allocation to Customer Classes Primary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Additional Uncollectibles								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Additional PSC Fees								
- Demand		9	3	1	1	-	-	
- Customer		1	6	0	1	-	-	
- Commodity		-	-	-	-	-	-	
Total		10	9	1	2	-	-	
CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Re-allocation of CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Investment Tax Credit								
- Demand		(72)	(24)	(4)	(8)	-	-	
- Customer		(7)	(48)	(0)	(5)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(79)	(72)	(4)	(12)	-	-	
Additional Revenue Requirements from Capitalization								
- Demand		(399)	(133)	(22)	(42)	-	-	
- Customer		(40)	(267)	(2)	(26)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(439)	(400)	(23)	(68)	-	-	
Total Expenses Excl. Income Taxes								
- Demand		**21,157**	**7,049**	**1,157**	**2,218**	**-**	**-**	
- Customer		**2,074**	**13,953**	**84**	**1,339**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**23,231**	**21,002**	**1,241**	**3,557**	**-**	**-**	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		5,178									
- Demand	PT&D-SEC-D	2,955	2,277	355	308	-	-	-	-	-	15
- Customer	PT&D-SEC-C	2,222	1,921	235	12	-	3	-	-	-	50
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		5,178	4,198	590	320	-	3	-	-	-	65
Total Intangible Plant		5,178									
- Demand		2,955	2,277	355	308	-	-	-	-	-	15
- Customer		2,222	1,921	235	12	-	3	-	-	-	50
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		5,178	4,198	590	320	-	3	-	-	-	65
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT								
Intangible Plant								
Total Intangible Plant								PT&D_SEC
- Demand	PT&D-SEC-D	1	0	0	0	-	-	57%
- Customer	PT&D-SEC-C	0	1	0	0	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		1	1	0	0	-	-	
Total Intangible Plant								
- Demand		1	0	0	0	-	-	
- Customer		0	1	0	0	-	-	
- Commodity		-	-	-	-	-	-	
Total		1	1	0	0	-	-	
Production Plant								
Steam Production								
Total Electric Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Hydro Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Wind Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Plant								
Total Electric Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Plant								
(360) Land and Land Rights								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(361) Structures and Improvements								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(362) Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(363) PC HW/SW and Comm Equipment		1,363,781									
- Demand	DISTPT-SEC-D	778,422	599,700	93,516	81,004	-	-	-	-	-	3,891
- Customer	DISTPT-SEC-C	585,358	505,992	61,833	3,292	-	746	-	-	-	13,230
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		1,363,781	1,105,692	155,349	84,295	-	746	-	-	-	17,120
(364) Poles, Towers & Fixtures		86,295,654									
- Demand	SICD	50,453,108	38,869,309	6,061,204	5,250,214	-	-	-	-	-	252,164
- Customer	Cust07	35,842,546	30,982,772	3,786,155	201,562	-	45,677	-	-	-	810,066
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		86,295,654	69,852,081	9,847,359	5,451,776	-	45,677	-	-	-	1,062,230
(365) Overhead Conductors and Devices		165,574,053									
- Demand	SICD	96,803,550	74,577,904	11,629,532	10,073,500	-	-	-	-	-	483,823
- Customer	Cust07	68,770,504	59,446,135	7,264,433	386,734	-	87,639	-	-	-	1,554,261
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		165,574,053	134,024,039	18,893,965	10,460,234	-	87,639	-	-	-	2,038,084
(366) Underground Conduit		12,129,739									
- Demand	SICD	6,479,825	4,992,087	778,456	674,299	-	-	-	-	-	32,386
- Customer	Cust07	5,649,915	4,883,861	596,817	31,773	-	7,200	-	-	-	127,692
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		12,129,739	9,875,948	1,375,274	706,071	-	7,200	-	-	-	160,078
(367) Underground Conductors and Devices		83,400,011									
- Demand	SICD	44,553,096	34,323,912	5,352,404	4,636,252	-	-	-	-	-	222,676
- Customer	Cust07	38,846,915	33,579,789	4,103,515	218,457	-	49,505	-	-	-	877,967
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		83,400,011	67,903,701	9,455,919	4,854,709	-	49,505	-	-	-	1,100,643
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
OPEN 13		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment								DISTPT_SEC
- Demand	DISTPT-SEC-D	209	70	11	22	-	-	57%
- Customer	DISTPT-SEC-C	32	213	1	20	-	-	43%
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	0%
Total		241	283	13	42	-	-	
(364) Poles, Towers & Fixtures								P-LINES
- Demand	SICD	13,544	4,512	741	1,420	-	-	58%
- Customer	Cust07	1,939	13,044	78	1,252	-	-	42%
- Commodity		-	-	-	-	-	-	0%
Total		15,483	17,557	819	2,672	-	-	
(365) Overhead Conductors and Devices								P-LINES
- Demand	SICD	25,987	8,658	1,421	2,724	-	-	58%
- Customer	Cust07	3,721	25,028	150	2,403	-	-	42%
- Commodity		-	-	-	-	-	-	0%
Total		29,708	33,686	1,571	5,127	-	-	
(366) Underground Conduit								UD-LINES
- Demand	SICD	1,739	580	95	182	-	-	53%
- Customer	Cust07	306	2,056	12	197	-	-	47%
- Commodity		-	-	-	-	-	-	0%
Total		2,045	2,636	107	380	-	-	
(367) Underground Conductors and Devices								UD-LINES
- Demand	SICD	11,960	3,985	654	1,254	-	-	53%
- Customer	Cust07	2,102	14,138	85	1,357	-	-	47%
- Commodity		-	-	-	-	-	-	0%
Total		14,062	18,123	739	2,611	-	-	
(368) Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
OPEN 13								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(369) Services								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		348,763,238									
- Demand		199,068,001	153,362,912	23,915,112	20,715,268	-	-	-	-	-	994,939
- Customer		149,695,238	129,398,549	15,812,753	841,817	-	190,767	-	-	-	3,383,216
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		348,763,238	282,761,461	39,727,866	21,557,086	-	190,767	-	-	-	4,378,155
General Plant											
(389) Land and Land Rights		126,222									
- Demand	PT&D-SEC-D	72,045	55,504	8,655	7,497	-	-	-	-	-	360
- Customer	PT&D-SEC-C	54,177	46,831	5,723	305	-	69	-	-	-	1,224
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		126,222	102,335	14,378	7,802	-	69	-	-	-	1,585
(390) Structures and Improvements		5,728,167									
- Demand	PT&D-SEC-D	3,269,539	2,518,868	392,787	340,232	-	-	-	-	-	16,341
- Customer	PT&D-SEC-C	2,458,629	2,125,271	259,712	13,826	-	3,133	-	-	-	55,567
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		5,728,167	4,644,139	652,500	354,059	-	3,133	-	-	-	71,908

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(370) Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371.01) EV Direct Plant and ADIT								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371) Install on Customer Premises								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(373) Street Lighting								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution Plant Adjustment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Distribution Plant								
- Demand		53,439	17,804	2,923	5,602	-	-	
- Customer		8,099	54,480	327	5,230	-	-	
- Commodity		-	-	-	-	-	-	
Total		61,539	72,284	3,250	10,832	-	-	
General Plant								
(389) Land and Land Rights								PT&D_SEC
- Demand	PT&D-SEC-D	19	6	1	2	-	-	57%
- Customer	PT&D-SEC-C	3	20	0	2	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		22	26	1	4	-	-	
(390) Structures and Improvements								PT&D_SEC
- Demand	PT&D-SEC-D	878	292	48	92	-	-	57%
- Customer	PT&D-SEC-C	133	895	5	86	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		1,011	1,187	53	178	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(391) Office Equipment		397,408									
- Demand	PT&D-SEC-D	226,834	174,754	27,251	23,605	-	-	-	-	-	1,134
- Customer	PT&D-SEC-C	170,574	147,447	18,018	959	-	217	-	-	-	3,855
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		397,408	322,200	45,269	24,564	-	217	-	-	-	4,989
(392) Transportation Equipment		468,374									
- Demand	PT&D-SEC-D	267,340	205,960	32,117	27,820	-	-	-	-	-	1,336
- Customer	PT&D-SEC-C	201,034	173,777	21,236	1,131	-	256	-	-	-	4,544
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		468,374	379,736	53,353	28,950	-	256	-	-	-	5,880
(393) Stores Equipment		35,821									
- Demand	PT&D-SEC-D	20,446	15,752	2,456	2,128	-	-	-	-	-	102
- Customer	PT&D-SEC-C	15,375	13,290	1,624	86	-	20	-	-	-	347
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		35,821	29,042	4,080	2,214	-	20	-	-	-	450
(394) Tools, Shop, and Garage Equip		784,204									
- Demand	PT&D-SEC-D	447,610	344,841	53,774	46,579	-	-	-	-	-	2,237
- Customer	PT&D-SEC-C	336,594	290,956	35,555	1,893	-	429	-	-	-	7,607
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		784,204	635,797	89,329	48,472	-	429	-	-	-	9,844
(395) Lab Equipment		-									
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		381,991									
- Demand	PT&D-SEC-D	218,034	167,974	26,194	22,689	-	-	-	-	-	1,090
- Customer	PT&D-SEC-C	163,957	141,727	17,319	922	-	209	-	-	-	3,706
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		381,991	309,701	43,513	23,611	-	209	-	-	-	4,795
(397) Communication Equipment		8,859,847									
- Demand	PT&D-SEC-D	5,057,047	3,895,972	607,530	526,243	-	-	-	-	-	25,275
- Customer	PT&D-SEC-C	3,802,800	3,287,191	401,701	21,385	-	4,846	-	-	-	85,946
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		8,859,847	7,183,163	1,009,231	547,628	-	4,846	-	-	-	111,221
(398) Misc. Equipment		5,928									
- Demand	PT&D-SEC-D	3,384	2,607	406	352	-	-	-	-	-	17
- Customer	PT&D-SEC-C	2,544	2,199	269	14	-	3	-	-	-	58
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		5,928	4,806	675	366	-	3	-	-	-	74

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(391) Office Equipment								PT&D_SEC
- Demand	PT&D-SEC-D	61	20	3	6	-	-	57%
- Customer	PT&D-SEC-C	9	62	0	6	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		70	82	4	12	-	-	
(392) Transportation Equipment								PT&D_SEC
- Demand	PT&D-SEC-D	72	24	4	8	-	-	57%
- Customer	PT&D-SEC-C	11	73	0	7	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		83	97	4	15	-	-	
(393) Stores Equipment								PT&D_SEC
- Demand	PT&D-SEC-D	5	2	0	1	-	-	57%
- Customer	PT&D-SEC-C	1	6	0	1	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		6	7	0	1	-	-	
(394) Tools, Shop, and Garage Equip								PT&D_SEC
- Demand	PT&D-SEC-D	120	40	7	13	-	-	57%
- Customer	PT&D-SEC-C	18	122	1	12	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		138	163	7	24	-	-	
(395) Lab Equipment								PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	-	-	-	57%
- Customer	PT&D-SEC-C	-	-	-	-	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(396) Power Operated Equipment								PT&D_SEC
- Demand	PT&D-SEC-D	59	20	3	6	-	-	57%
- Customer	PT&D-SEC-C	9	60	0	6	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		67	79	4	12	-	-	
(397) Communication Equipment								PT&D_SEC
- Demand	PT&D-SEC-D	1,358	452	74	142	-	-	57%
- Customer	PT&D-SEC-C	206	1,384	8	133	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		1,563	1,836	83	275	-	-	
(398) Misc. Equipment								PT&D_SEC
- Demand	PT&D-SEC-D	1	0	0	0	-	-	57%
- Customer	PT&D-SEC-C	0	1	0	0	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		1	1	0	0	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
General Plant Adjustment		-									
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total General Plant		16,787,962									
- Demand		9,582,277	7,382,231	1,151,171	997,144	-	-	-	-	-	47,892
- Customer		7,205,685	6,228,689	761,158	40,521	-	9,183	-	-	-	162,853
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		16,787,962	13,610,920	1,912,329	1,037,665	-	9,183	-	-	-	210,746
Total Utility Plant		378,992,706									
- Demand		208,653,233	160,747,419	25,066,638	21,712,720	-	-	-	-	-	1,042,846
- Customer		156,903,145	135,629,159	16,574,146	882,351	-	199,952	-	-	-	3,546,120
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		365,556,378	296,376,579	41,640,784	22,595,071	-	199,952	-	-	-	4,588,966
Additions to Utility Plant											
Plant Held for Future Use		253,862									
- Demand	PT&D-SEC-D	144,900	111,632	17,408	15,079	-	-	-	-	-	724
- Customer	PT&D-SEC-C	108,962	94,188	11,510	613	-	139	-	-	-	2,463
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		253,862	205,820	28,918	15,691	-	139	-	-	-	3,187
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		8,049,889									
- Demand	DISTPT-SEC-D	4,594,737	3,539,806	551,990	478,134	-	-	-	-	-	22,964
- Customer	DISTPT-SEC-C	3,455,152	2,986,679	364,978	19,430	-	4,403	-	-	-	78,089
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		8,049,889	6,526,486	916,968	497,564	-	4,403	-	-	-	101,053
CWIP General		5,132,577									
- Demand	PT&D-SEC-D	2,929,586	2,256,967	351,947	304,856	-	-	-	-	-	14,642
- Customer	PT&D-SEC-C	2,202,991	1,904,295	232,709	12,389	-	2,807	-	-	-	49,789
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		5,132,577	4,161,261	584,655	317,245	-	2,807	-	-	-	64,431

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
General Plant Adjustment								PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	-	-	-	57%
- Customer	PT&D-SEC-C	-	-	-	-	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total General Plant								
- Demand		2,572	857	141	270	-	-	
- Customer		390	2,622	16	252	-	-	
- Commodity		-	-	-	-	-	-	
Total		2,962	3,479	156	521	-	-	
Total Utility Plant								
- Demand		56,012	18,662	3,063	5,872	-	-	
- Customer		8,489	57,103	343	5,482	-	-	
- Commodity		-	-	-	-	-	-	
Total		64,502	75,765	3,406	11,354	-	-	
Additions to Utility Plant								
Plant Held for Future Use								PT&D_SEC
- Demand	PT&D-SEC-D	39	13	2	4	-	-	57%
- Customer	PT&D-SEC-C	6	40	0	4	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		45	53	2	8	-	-	
CWIP Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Distribution								DISTPT_SEC
- Demand	DISTPT-SEC-D	1,233	411	67	129	-	-	57%
- Customer	DISTPT-SEC-C	187	1,257	8	121	-	-	43%
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	0%
Total		1,420	1,668	75	250	-	-	
CWIP General								PT&D_SEC
- Demand	PT&D-SEC-D	786	262	43	82	-	-	57%
- Customer	PT&D-SEC-C	119	802	5	77	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		906	1,064	48	159	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Additional to Utility Plant		13,436,328									
- Demand		7,669,223	5,908,405	921,345	798,069	-	-	-	-	-	38,331
- Customer		5,767,105	4,985,162	609,196	32,432	-	7,349	-	-	-	130,341
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		13,436,328	10,893,567	1,530,542	830,501	-	7,349	-	-	-	168,671
Total Utility Plant		378,992,706									
- Demand		216,322,456	166,655,824	25,987,983	22,510,789	-	-	-	-	-	1,081,177
- Customer		162,670,250	140,614,321	17,183,342	914,783	-	207,302	-	-	-	3,676,460
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**378,992,706**	**307,270,146**	**43,171,326**	**23,425,572**	**-**	**207,302**	**-**	**-**	**-**	**4,757,637**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		758,908									
- Demand	TPIS-SEC-D	433,172	333,718	52,039	45,076	-	-	-	-	-	2,165
- Customer	TPIS-SEC-C	325,737	281,571	34,409	1,832	-	415	-	-	-	7,362
- Commodity	TPIS-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		758,908	615,289	86,448	46,908	-	415	-	-	-	9,527
Cash Working Capital		3,952,039									
- Demand	O&MxPP-SEC-D	2,279,581	1,756,200	273,858	237,216	-	-	-	-	-	11,393
- Customer	O&MxPP-SEC-C	1,672,458	1,445,695	176,667	9,405	-	2,131	-	-	-	37,799
- Commodity	O&MxPP-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		3,952,039	3,201,895	450,525	246,621	-	2,131	-	-	-	49,192
Materials and Supplies		5,281,621									
- Demand	TPIS-SEC-D	3,014,658	2,322,506	362,167	313,709	-	-	-	-	-	15,067
- Customer	TPIS-SEC-C	2,266,963	1,959,593	239,466	12,748	-	2,889	-	-	-	51,235
- Commodity	TPIS-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		5,281,621	4,282,099	601,633	326,457	-	2,889	-	-	-	66,302
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Additional to Utility Plant								
- Demand		2,059	686	113	216	-	-	
- Customer		312	2,099	13	201	-	-	
- Commodity		-	-	-	-	-	-	
Total		2,371	2,785	125	417	-	-	
Total Utility Plant								
- Demand		58,071	19,348	3,176	6,088	-	-	
- Customer		8,801	59,202	355	5,683	-	-	
- Commodity		-	-	-	-	-	-	
Total		**66,873**	**78,549**	**3,531**	**11,771**	**-**	**-**	
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Prepayments								TPIS_SEC
- Demand	TPIS-SEC-D	116	39	6	12	-	-	57%
- Customer	TPIS-SEC-C	18	119	1	11	-	-	43%
- Commodity	TPIS-SEC-E	-	-	-	-	-	-	0%
Total		134	157	7	24	-	-	
Cash Working Capital								O&MxPP_SEC
- Demand	O&MxPP-SEC-D	612	204	33	64	-	-	58%
- Customer	O&MxPP-SEC-C	90	609	4	58	-	-	42%
- Commodity	O&MxPP-SEC-E	-	-	-	-	-	-	0%
Total		702	813	37	123	-	-	
Materials and Supplies								TPIS_SEC
- Demand	TPIS-SEC-D	809	270	44	85	-	-	57%
- Customer	TPIS-SEC-C	123	825	5	79	-	-	43%
- Commodity	TPIS-SEC-E	-	-	-	-	-	-	0%
Total		932	1,095	49	164	-	-	
Fuel Stock								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Distribution		-									
- Demand	DISTPT-SEC-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-SEC-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - General		-									
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		(1,664,079)									
- Demand	CA-SEC-D	(967,181)	(745,121)	(116,193)	(100,646)	-	-	-	-	-	(4,834)
- Customer	CA-SEC-C	(696,898)	(602,408)	(73,615)	(3,919)	-	(888)	-	-	-	(15,750)
- Commodity	CA-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		(1,664,079)	(1,347,529)	(189,808)	(104,565)	-	(888)	-	-	-	(20,584)
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		8,328,489									
- Demand		4,760,229	3,667,303	571,872	495,355	-	-	-	-	-	23,792
- Customer		3,568,260	3,084,451	376,926	20,066	-	4,547	-	-	-	80,645
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		8,328,489	6,751,754	948,798	515,422	-	4,547	-	-	-	104,437
Total Rate Base		**387,321,195**									
- Demand		**221,082,685**	**170,323,127**	**26,559,855**	**23,006,144**	**-**	**-**	**-**	**-**	**-**	**1,104,969**
- Customer		**166,238,510**	**143,698,773**	**17,560,268**	**934,849**	**-**	**211,849**	**-**	**-**	**-**	**3,757,105**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**387,321,195**	**314,021,900**	**44,120,124**	**23,940,993**	**-**	**211,849**	**-**	**-**	**-**	**4,862,074**
OPERATIONS & MAINTENANCE EXPENSES											

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Distribution								DISTPT_SEC
- Demand	DISTPT-SEC-D	-	-	-	-	-	-	57%
- Customer	DISTPT-SEC-C	-	-	-	-	-	-	43%
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - General								PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	-	-	-	57%
- Customer	PT&D-SEC-C	-	-	-	-	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - Solar Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Advances								CA_SEC
- Demand	CA-SEC-D	(260)	(87)	(14)	(27)	-	-	58%
- Customer	CA-SEC-C	(38)	(254)	(2)	(24)	-	-	42%
- Commodity	CA-SEC-E	-	-	-	-	-	-	0%
Total		(297)	(340)	(16)	(52)	-	-	
Investment Tax Credits								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Other Rate Base Items								
- Demand		1,278	426	70	134	-	-	
- Customer		193	1,299	8	125	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,471	1,724	78	259	-	-	
Total Rate Base								
- Demand		**59,349**	**19,773**	**3,246**	**6,221**	**-**	**-**	
- Customer		**8,994**	**60,500**	**363**	**5,808**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**68,344**	**80,274**	**3,609**	**12,029**	**-**	**-**	
OPERATIONS & MAINTENANCE EXPENSES								

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Production Expense								
Labor-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Fuel / Energy-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 502 Steam Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 505 Electric Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Demand-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Generation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Direct O&M Assignment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		518,258									
- Demand	LBDO-SEC-D	299,051	230,390	35,927	31,120	-	-	-	-	-	1,495
- Customer	LBDO-SEC-C	219,207	189,486	23,156	1,233	-	279	-	-	-	4,954
- Commodity	LBDO-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		518,258	419,876	59,082	32,352	-	279	-	-	-	6,449
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Expenses								
Operations Expenses								
Total Transmission O&M Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission O&M								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering								LBDO_SEC
- Demand	LBDO-SEC-D	80	27	4	8	-	-	58%
- Customer	LBDO-SEC-C	12	80	0	8	-	-	42%
- Commodity	LBDO-SEC-E	-	-	-	-	-	-	0%
Total		92	107	5	16	-	-	
(581) Load Dispatching								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(582) Station Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(583) Overhead Line Expenses		1,614,065									
- Demand	SICD	943,670	727,007	113,368	98,199	-	-	-	-	-	4,716
- Customer	Cust07	670,395	579,498	70,816	3,770	-	854	-	-	-	15,151
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,614,065	1,306,506	184,184	101,969	-	854	-	-	-	19,868
(584) Underground Line Expenses		1,129,589									
- Demand	SICD	603,438	464,891	72,494	62,794	-	-	-	-	-	3,016
- Customer	Cust07	526,152	454,813	55,579	2,959	-	671	-	-	-	11,891
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,129,589	919,704	128,073	65,753	-	671	-	-	-	14,907
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		1,247,059									
- Demand	PT&D-SEC-D	711,799	548,374	85,512	74,071	-	-	-	-	-	3,558
- Customer	PT&D-SEC-C	535,259	462,685	56,541	3,010	-	682	-	-	-	12,097
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		1,247,059	1,011,059	142,053	77,081	-	682	-	-	-	15,655
(589) Rents		3,732									
- Demand	PT&D-SEC-D	2,130	1,641	256	222	-	-	-	-	-	11
- Customer	PT&D-SEC-C	1,602	1,385	169	9	-	2	-	-	-	36
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		3,732	3,026	425	231	-	2	-	-	-	47
Total Dist. Operations Expenses		4,512,703									
- Demand		2,560,088	1,972,303	307,557	266,406	-	-	-	-	-	12,795
- Customer		1,952,615	1,687,866	206,261	10,981	-	2,488	-	-	-	44,130
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		4,512,703	3,660,170	513,818	277,387	-	2,488	-	-	-	56,926

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses								P-LINES
- Demand	SICD	253	84	14	27	-	-	58%
- Customer	Cust07	36	244	1	23	-	-	42%
- Commodity		-	-	-	-	-	-	0%
Total		290	328	15	50	-	-	
(584) Underground Line Expenses								UD-LINES
- Demand	SICD	162	54	9	17	-	-	53%
- Customer	Cust07	28	191	1	18	-	-	47%
- Commodity		-	-	-	-	-	-	0%
Total		190	245	10	35	-	-	
(585) Street Lighting Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(586) Meter Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(587) Customer Installations Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp								PT&D_SEC
- Demand	PT&D-SEC-D	191	64	10	20	-	-	57%
- Customer	PT&D-SEC-C	29	195	1	19	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		220	258	12	39	-	-	
(589) Rents								PT&D_SEC
- Demand	PT&D-SEC-D	1	0	0	0	-	-	57%
- Customer	PT&D-SEC-C	0	1	0	0	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		1	1	0	0	-	-	
Total Dist. Operations Expenses								
- Demand		687	229	38	72	-	-	
- Customer		106	711	4	68	-	-	
- Commodity		-	-	-	-	-	-	
Total		793	940	42	140	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Maintenance Expense											
(590) Maintenance Supervision and Engineering		12,074									
- Demand	LBDM-SEC-D	7,001	5,394	841	729	-	-	-	-	-	35
- Customer	LBDM-SEC-C	5,073	4,386	536	29	-	6	-	-	-	115
- Commodity	LBDM-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		12,074	9,779	1,377	757	-	6	-	-	-	150
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		8,473,198									
- Demand	SICD	4,953,890	3,816,500	595,137	515,508	-	-	-	-	-	24,759
- Customer	Cust07	3,519,308	3,042,136	371,755	19,791	-	4,485	-	-	-	79,539
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		8,473,198	6,858,636	966,892	535,299	-	4,485	-	-	-	104,298
(594) Maintenance of Underground Lines		390,120									
- Demand	SICD	208,406	160,557	25,037	21,687	-	-	-	-	-	1,042
- Customer	Cust07	181,714	157,076	19,195	1,022	-	232	-	-	-	4,107
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		390,120	317,633	44,232	22,709	-	232	-	-	-	5,148
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense								
(590) Maintenance Supervision and Engineering								LBDM_SEC
- Demand	LBDM-SEC-D	2	1	0	0	-	-	58%
- Customer	LBDM-SEC-C	0	2	0	0	-	-	42%
- Commodity	LBDM-SEC-E	-	-	-	-	-	-	0%
Total		2	2	0	0	-	-	
(591) Maintenance of Structures								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(592) Maintenance of Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(593) Maintenance of Overhead Lines								P-LINES
- Demand	SICD	1,330	443	73	139	-	-	58%
- Customer	Cust07	190	1,281	8	123	-	-	42%
- Commodity		-	-	-	-	-	-	0%
Total		1,520	1,724	80	262	-	-	
(594) Maintenance of Underground Lines								UD-LINES
- Demand	SICD	56	19	3	6	-	-	53%
- Customer	Cust07	10	66	0	6	-	-	47%
- Commodity		-	-	-	-	-	-	0%
Total		66	85	3	12	-	-	
(595) Maintenance of Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(597) Maintenance of Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(598) Miscellaneous Distribution Expenses		179,766									
- Demand	PT&D-SEC-D	102,607	79,049	12,327	10,677	-	-	-	-	-	513
- Customer	PT&D-SEC-C	77,159	66,697	8,151	434	-	98	-	-	-	1,744
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		179,766	145,746	20,477	11,111	-	98	-	-	-	2,257
Total Dist. Maintenance Expenses		9,055,158									
- Demand		5,271,904	4,061,499	633,342	548,601	-	-	-	-	-	26,349
- Customer		3,783,254	3,270,295	399,636	21,275	-	4,821	-	-	-	85,504
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		9,055,158	7,331,794	1,032,979	569,876	-	4,821	-	-	-	111,853
Total Distribution Expenses		13,567,861									
- Demand		7,831,992	6,033,803	940,899	815,007	-	-	-	-	-	39,144
- Customer		5,735,869	4,958,161	605,897	32,256	-	7,310	-	-	-	129,635
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		13,567,861	10,991,964	1,546,796	847,263	-	7,310	-	-	-	168,779
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses								PT&D_SEC
- Demand	PT&D-SEC-D	28	9	2	3	-	-	57%
- Customer	PT&D-SEC-C	4	28	0	3	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		32	37	2	6	-	-	
Total Dist. Maintenance Expenses								
- Demand		1,415	472	77	148	-	-	
- Customer		205	1,377	8	132	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,620	1,848	86	281	-	-	
Total Distribution Expenses								
- Demand		2,102	700	115	220	-	-	
- Customer		310	2,087	13	200	-	-	
- Commodity		-	-	-	-	-	-	
Total		2,413	2,788	128	421	-	-	
Customer Account Expense								
(901) Supervision/Customer Accts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(902) Meter Reading Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(903) Records and Collection								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(904) Uncollectible Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Customer Service Expenses								
(907) Supervision								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(908) Customer Assistance Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - EV Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(909) Informational and Instructional Advertising								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - BS Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(910) Miscellaneous Customer Service								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(911) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		1,270,843									
- Demand	LABORxAG-SEC-D	735,100	566,325	88,312	76,495	-	-	-	-	-	3,674
- Customer	LABORxAG-SEC-C	535,743	463,103	56,592	3,013	-	683	-	-	-	12,108
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		1,270,843	1,029,428	144,904	79,508	-	683	-	-	-	15,782
(921) Office Supplies and Expenses		280,253									
- Demand	LABORxAG-SEC-D	162,108	124,889	19,475	16,869	-	-	-	-	-	810
- Customer	LABORxAG-SEC-C	118,145	102,126	12,480	664	-	151	-	-	-	2,670
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		280,253	227,015	31,955	17,534	-	151	-	-	-	3,480
(922) Administrative Expenses Transferred		(173,734)									
- Demand	LABORxAG-SEC-D	(100,494)	(77,421)	(12,073)	(10,458)	-	-	-	-	-	(502)
- Customer	LABORxAG-SEC-C	(73,240)	(63,310)	(7,737)	(412)	-	(93)	-	-	-	(1,655)
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		(173,734)	(140,731)	(19,809)	(10,869)	-	(93)	-	-	-	(2,158)
(923) Outside Services Employed		734,083									
- Demand	LABORxAG-SEC-D	424,619	327,129	51,012	44,186	-	-	-	-	-	2,122
- Customer	LABORxAG-SEC-C	309,464	267,505	32,690	1,740	-	394	-	-	-	6,994
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		734,083	594,633	83,701	45,927	-	394	-	-	-	9,116

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(913) Advertising Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(916) Misc Sales Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Customer Service Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Administrative & General Expense								
(920) Administrative and General Salaries								LABORxAG_SEC
- Demand	LABORxAG-SEC-D	197	66	11	21	-	-	58%
- Customer	LABORxAG-SEC-C	29	195	1	19	-	-	42%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	0%
Total		226	261	12	39	-	-	
(921) Office Supplies and Expenses								LABORxAG_SEC
- Demand	LABORxAG-SEC-D	44	14	2	5	-	-	58%
- Customer	LABORxAG-SEC-C	6	43	0	4	-	-	42%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	0%
Total		50	57	3	9	-	-	
(922) Administrative Expenses Transferred								LABORxAG_SEC
- Demand	LABORxAG-SEC-D	(27)	(9)	(1)	(3)	-	-	58%
- Customer	LABORxAG-SEC-C	(4)	(27)	(0)	(3)	-	-	42%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	0%
Total		(31)	(36)	(2)	(5)	-	-	
(923) Outside Services Employed								LABORxAG_SEC
- Demand	LABORxAG-SEC-D	114	38	6	12	-	-	58%
- Customer	LABORxAG-SEC-C	17	113	1	11	-	-	42%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	0%
Total		131	151	7	23	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(924) Property Insurance		715,272									
- Demand	TUP-SEC-D	408,265	314,529	49,047	42,485	-	-	-	-	-	2,041
- Customer	TUP-SEC-C	307,007	265,381	32,430	1,726	-	391	-	-	-	6,939
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		715,272	579,910	81,477	44,211	-	391	-	-	-	8,979
(925) Injuries and Damages		229,855									
- Demand	LABORxAG-SEC-D	132,956	102,430	15,973	13,836	-	-	-	-	-	665
- Customer	LABORxAG-SEC-C	96,899	83,761	10,236	545	-	123	-	-	-	2,190
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		229,855	186,191	26,208	14,380	-	123	-	-	-	2,854
(926) Employee Benefits		1,173,161									
- Demand	LABORxAG-SEC-D	678,597	522,794	81,524	70,616	-	-	-	-	-	3,392
- Customer	LABORxAG-SEC-C	494,563	427,507	52,242	2,781	-	630	-	-	-	11,177
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		1,173,161	950,302	133,766	73,397	-	630	-	-	-	14,569
(928) Regulatory Commission Fees		113,669									
- Demand	TUP-SEC-D	64,880	49,984	7,794	6,752	-	-	-	-	-	324
- Customer	TUP-SEC-C	48,789	42,174	5,154	274	-	62	-	-	-	1,103
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		113,669	92,158	12,948	7,026	-	62	-	-	-	1,427
(929) Duplicate Charges		(8,200)									
- Demand	LABORxAG-SEC-D	(4,743)	(3,654)	(570)	(494)	-	-	-	-	-	(24)
- Customer	LABORxAG-SEC-C	(3,457)	(2,988)	(365)	(19)	-	(4)	-	-	-	(78)
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		(8,200)	(6,642)	(935)	(513)	-	(4)	-	-	-	(102)
(930) Miscellaneous General Expenses		(138,119)									
- Demand	LABORxAG-SEC-D	(79,893)	(61,550)	(9,598)	(8,314)	-	-	-	-	-	(399)
- Customer	LABORxAG-SEC-C	(58,226)	(50,331)	(6,151)	(327)	-	(74)	-	-	-	(1,316)
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		(138,119)	(111,881)	(15,749)	(8,641)	-	(74)	-	-	-	(1,715)
(931) Rents		53,777									
- Demand	PT&D-SEC-D	30,695	23,647	3,688	3,194	-	-	-	-	-	153
- Customer	PT&D-SEC-C	23,082	19,952	2,438	130	-	29	-	-	-	522
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		53,777	43,600	6,126	3,324	-	29	-	-	-	675
(935) Maintenance of General Plant		1,002,468									
- Demand	PT&D-SEC-D	572,191	440,819	68,740	59,543	-	-	-	-	-	2,860
- Customer	PT&D-SEC-C	430,276	371,937	45,451	2,420	-	548	-	-	-	9,725
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		1,002,468	812,755	114,192	61,963	-	548	-	-	-	12,584

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance								TUP_SEC
- Demand	TUP-SEC-D	110	37	6	11	-	-	57%
- Customer	TUP-SEC-C	17	112	1	11	-	-	43%
- Commodity	TUP-SEC-E	-	-	-	-	-	-	0%
Total		126	148	7	22	-	-	
(925) Injuries and Damages								LABORxAG_SEC
- Demand	LABORxAG-SEC-D	36	12	2	4	-	-	58%
- Customer	LABORxAG-SEC-C	5	35	0	3	-	-	42%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	0%
Total		41	47	2	7	-	-	
(926) Employee Benefits								LABORxAG_SEC
- Demand	LABORxAG-SEC-D	182	61	10	19	-	-	58%
- Customer	LABORxAG-SEC-C	27	180	1	17	-	-	42%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	0%
Total		209	241	11	36	-	-	
(928) Regulatory Commission Fees								TUP_SEC
- Demand	TUP-SEC-D	17	6	1	2	-	-	57%
- Customer	TUP-SEC-C	3	18	0	2	-	-	43%
- Commodity	TUP-SEC-E	-	-	-	-	-	-	0%
Total		20	24	1	4	-	-	
(929) Duplicate Charges								LABORxAG_SEC
- Demand	LABORxAG-SEC-D	(1)	(0)	(0)	(0)	-	-	58%
- Customer	LABORxAG-SEC-C	(0)	(1)	(0)	(0)	-	-	42%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	0%
Total		(1)	(2)	(0)	(0)	-	-	
(930) Miscellaneous General Expenses								LABORxAG_SEC
- Demand	LABORxAG-SEC-D	(21)	(7)	(1)	(2)	-	-	58%
- Customer	LABORxAG-SEC-C	(3)	(21)	(0)	(2)	-	-	42%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	0%
Total		(25)	(28)	(1)	(4)	-	-	
(931) Rents								PT&D_SEC
- Demand	PT&D-SEC-D	8	3	0	1	-	-	57%
- Customer	PT&D-SEC-C	1	8	0	1	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		9	11	1	2	-	-	
(935) Maintenance of General Plant								PT&D_SEC
- Demand	PT&D-SEC-D	154	51	8	16	-	-	57%
- Customer	PT&D-SEC-C	23	157	1	15	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		177	208	9	31	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total A&G Expense		5,253,328									
- Demand		3,024,283	2,329,921	363,323	314,711	-	-	-	-	-	15,115
- Customer		2,229,045	1,926,816	235,461	12,535	-	2,841	-	-	-	50,378
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		5,253,328	4,256,738	598,784	327,246	-	2,841	-	-	-	65,493
Total O&M Expenses		18,821,188									
- Demand		10,856,274	8,363,724	1,304,223	1,129,718	-	-	-	-	-	54,260
- Customer		7,964,914	6,884,978	841,358	44,791	-	10,150	-	-	-	180,013
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**18,821,188**	**15,248,702**	**2,145,580**	**1,174,509**	**-**	**10,150**	**-**	**-**	**-**	**234,272**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-SEC-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-SEC-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense								
- Demand		812	270	44	85	-	-	
- Customer		121	811	5	78	-	-	
- Commodity		-	-	-	-	-	-	
Total		932	1,082	49	163	-	-	
Total O&M Expenses								
- Demand		2,914	971	159	306	-	-	
- Customer		431	2,899	17	278	-	-	
- Commodity		-	-	-	-	-	-	
Total		**3,345**	**3,870**	**177**	**584**	**-**	**-**	
DEPRECIATION EXPENSE								
Depreciation Expense								
Intangible								PT&D_SEC
- Demand	PT&D-SEC-D	-	-	-	-	-	-	57%
- Customer	PT&D-SEC-C	-	-	-	-	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Hydraulic Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		16,197,779									
- Demand	DISTPT-SEC-D	9,245,411	7,122,708	1,110,701	962,089	-	-	-	-	-	46,208
- Customer	DISTPT-SEC-C	6,952,368	6,009,719	734,399	39,097	-	8,860	-	-	-	157,128
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		16,197,779	13,132,427	1,845,100	1,001,186	-	8,860	-	-	-	203,337
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		3,803,273									
- Demand	PT&D-SEC-D	2,170,842	1,672,427	260,795	225,901	-	-	-	-	-	10,850
- Customer	PT&D-SEC-C	1,632,431	1,411,095	172,439	9,180	-	2,080	-	-	-	36,894
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		3,803,273	3,083,522	433,234	235,081	-	2,080	-	-	-	47,744
Regulatory Debits		(41,612)									
- Demand	PT&D-SEC-D	(23,751)	(18,298)	(2,853)	(2,472)	-	-	-	-	-	(119)
- Customer	PT&D-SEC-C	(17,861)	(15,439)	(1,887)	(100)	-	(23)	-	-	-	(404)
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		(41,612)	(33,737)	(4,740)	(2,572)	-	(23)	-	-	-	(522)
Total Depreciation Expense		19,959,440									
- Demand		11,392,502	8,776,836	1,368,643	1,185,518	-	-	-	-	-	56,940
- Customer		8,566,938	7,405,375	904,951	48,177	-	10,917	-	-	-	193,619
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**19,959,440**	**16,182,212**	**2,273,594**	**1,233,695**	**-**	**10,917**	**-**	**-**	**-**	**250,558**
TAXES											
Taxes Other than Income											
Property Taxes		3,491,178									
- Demand	TUP-SEC-D	1,992,704	1,535,188	239,394	207,363	-	-	-	-	-	9,960
- Customer	TUP-SEC-C	1,498,474	1,295,301	158,288	8,427	-	1,910	-	-	-	33,867
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		3,491,178	2,830,489	397,683	215,790	-	1,910	-	-	-	43,826

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution								DISTPT_SEC
- Demand	DISTPT-SEC-D	2,482	827	136	260	-	-	57%
- Customer	DISTPT-SEC-C	376	2,530	15	243	-	-	43%
- Commodity	DISTPT-SEC-E	-	-	-	-	-	-	0%
Total		2,858	3,357	151	503	-	-	
EV Direct Depreciation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
General Plant Dep								PT&D_SEC
- Demand	PT&D-SEC-D	583	194	32	61	-	-	57%
- Customer	PT&D-SEC-C	88	594	4	57	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		671	788	35	118	-	-	
Regulatory Debits								PT&D_SEC
- Demand	PT&D-SEC-D	(6)	(2)	(0)	(1)	-	-	57%
- Customer	PT&D-SEC-C	(1)	(7)	(0)	(1)	-	-	43%
- Commodity	PT&D-SEC-E	-	-	-	-	-	-	0%
Total		(7)	(9)	(0)	(1)	-	-	
Total Depreciation Expense								
- Demand		3,058	1,019	167	321	-	-	
- Customer		464	3,118	19	299	-	-	
- Commodity		-	-	-	-	-	-	
Total Depreciation Expense		**3,522**	**4,137**	**186**	**620**	**-**	**-**	
TAXES								
Taxes Other than Income								
Property Taxes								TUP_SEC
- Demand	TUP-SEC-D	535	178	29	56	-	-	57%
- Customer	TUP-SEC-C	81	545	3	52	-	-	43%
- Commodity	TUP-SEC-E	-	-	-	-	-	-	0%
Total		616	724	33	108	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Payroll Taxes		425,734									
- Demand	LABORxAG-SEC-D	246,260	189,720	29,585	25,626	-	-	-	-	-	1,231
- Customer	LABORxAG-SEC-C	179,475	155,140	18,958	1,009	-	229	-	-	-	4,056
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		425,734	344,860	48,543	26,635	-	229	-	-	-	5,287
Other Taxes		167,987									
- Demand	TUP-SEC-D	95,884	73,869	11,519	9,978	-	-	-	-	-	479
- Customer	TUP-SEC-C	72,103	62,327	7,616	405	-	92	-	-	-	1,630
- Commodity	TUP-SEC-E	-	-	-	-	-	-	-	-	-	-
Total		167,987	136,196	19,136	10,383	-	92	-	-	-	2,109
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		4,084,899									
- Demand		2,334,847	1,798,777	280,498	242,967	-	-	-	-	-	11,670
- Customer		1,750,052	1,512,768	184,863	9,841	-	2,230	-	-	-	39,552
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**4,084,899**	**3,311,545**	**465,361**	**252,809**	**-**	**2,230**	**-**	**-**	**-**	**51,222**
Total Expenses		**42,846,260**									
- Demand		**24,583,623**	**18,939,338**	**2,953,363**	**2,558,203**	**-**	**-**	**-**	**-**	**-**	**122,869**
- Customer		**18,281,905**	**15,803,121**	**1,931,172**	**102,809**	**-**	**23,298**	**-**	**-**	**-**	**413,184**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**42,865,528**	**34,742,458**	**4,884,535**	**2,661,012**	**-**	**23,298**	**-**	**-**	**-**	**536,052**
SUMMARY OF OPERATING EXPENSES											
Losses/(Gains) From Disposition Of Allowances		(19,268)									
- Demand		(10,998)	(8,473)	(1,321)	(1,144)	-	-	-	-	-	(55)
- Customer		(8,270)	(7,148)	(874)	(47)	-	(11)	-	-	-	(187)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(19,268)	(15,621)	(2,195)	(1,191)	-	(11)	-	-	-	(242)

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes								LABORxAG_SEC
- Demand	LABORxAG-SEC-D	66	22	4	7	-	-	58%
- Customer	LABORxAG-SEC-C	10	65	0	6	-	-	42%
- Commodity	LABORxAG-SEC-E	-	-	-	-	-	-	0%
Total		76	87	4	13	-	-	
Other Taxes								TUP_SEC
- Demand	TUP-SEC-D	26	9	1	3	-	-	57%
- Customer	TUP-SEC-C	4	26	0	3	-	-	43%
- Commodity	TUP-SEC-E	-	-	-	-	-	-	0%
Total		30	35	2	5	-	-	
Direct Assignment - EV Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Taxes Other than Income								
- Demand		627	209	34	66	-	-	
- Customer		95	637	4	61	-	-	
- Commodity		-	-	-	-	-	-	
Total Taxes Other than Income		**721**	**846**	**38**	**127**	**-**	**-**	
Total Expenses								
- Demand		**6,599**	**2,199**	**361**	**692**	**-**	**-**	
- Customer		**989**	**6,653**	**40**	**639**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**7,589**	**8,852**	**401**	**1,331**	**-**	**-**	
SUMMARY OF OPERATING EXPENSES								
Losses/(Gains) From Disposition Of Allowances								
- Demand		(3)	(1)	(0)	(0)	-	-	
- Customer		(0)	(3)	(0)	(0)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(3)	(4)	(0)	(1)	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		17,646									
- Demand		10,072	7,760	1,210	1,048	-	-	-	-	-	50
- Customer		7,574	6,547	800	43	-	10	-	-	-	171
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		17,646	14,307	2,010	1,091	-	10	-	-	-	222
CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Re-allocation of CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credit		(135,894)									
- Demand		(77,568)	(59,759)	(9,319)	(8,072)	-	-	-	-	-	(388)
- Customer		(58,326)	(50,417)	(6,161)	(328)	-	(74)	-	-	-	(1,318)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(135,894)	(110,176)	(15,480)	(8,400)	-	(74)	-	-	-	(1,706)
Additional Revenue Requirements from Capitalization		(756,209)									
- Demand		(431,643)	(332,540)	(51,856)	(44,917)	-	-	-	-	-	(2,157)
- Customer		(324,565)	(280,559)	(34,285)	(1,825)	-	(414)	-	-	-	(7,335)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(756,209)	(613,099)	(86,140)	(46,743)	-	(414)	-	-	-	(9,493)
Total Expenses Excl. Income Taxes											
- Demand		**24,073,486**	**18,546,325**	**2,892,078**	**2,505,117**	**-**	**-**	**-**	**-**	**-**	**120,319**
- Customer		**17,898,318**	**15,471,543**	**1,890,653**	**100,652**	**-**	**22,809**	**-**	**-**	**-**	**404,514**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**41,971,804**	**34,017,869**	**4,782,730**	**2,605,769**	**-**	**22,809**	**-**	**-**	**-**	**524,833**

Louisville Gas and Electric Company Allocation to Customer Classes Secondary Distribution	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Additional Uncollectibles								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Additional PSC Fees								
- Demand		3	1	0	0	-	-	
- Customer		0	3	0	0	-	-	
- Commodity		-	-	-	-	-	-	
Total		3	4	0	1	-	-	
CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Re-allocation of CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Investment Tax Credit								
- Demand		(21)	(7)	(1)	(2)	-	-	
- Customer		(3)	(21)	(0)	(2)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(24)	(28)	(1)	(4)	-	-	
Additional Revenue Requirements from Capitalization								
- Demand		(116)	(39)	(6)	(12)	-	-	
- Customer		(18)	(118)	(1)	(11)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(133)	(157)	(7)	(23)	-	-	
Total Expenses Excl. Income Taxes								
- Demand		**6,462**	**2,153**	**353**	**677**	**-**	**-**	
- Customer		**968**	**6,514**	**39**	**625**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**7,431**	**8,667**	**393**	**1,303**	**-**	**-**	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		2,026									
- Demand	PT&D-XFMR-D	950	670	104	90	-	80	-	-	-	4
- Customer	PT&D-XFMR-C	1,076	930	114	6	-	1	-	-	-	24
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		2,026	1,600	218	96	-	82	-	-	-	29
Total Intangible Plant		2,026									
- Demand		950	670	104	90	-	80	-	-	-	4
- Customer		1,076	930	114	6	-	1	-	-	-	24
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,026	1,600	218	96	-	82	-	-	-	29
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT								
Intangible Plant								
Total Intangible Plant								PT&D_XFMR
- Demand	PT&D-XFMR-D	0	0	0	0	-	-	47%
- Customer	PT&D-XFMR-C	0	0	0	0	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		0	0	0	0	-	-	
Total Intangible Plant								
- Demand		0	0	0	0	-	-	
- Customer		0	0	0	0	-	-	
- Commodity		-	-	-	-	-	-	
Total		0	0	0	0	-	-	
Production Plant								
Steam Production								
Total Electric Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Hydro Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Wind Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Plant								
Total Electric Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Plant								
(360) Land and Land Rights								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(361) Structures and Improvements								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(362) Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(363) PC HW/SW and Comm Equipment		533,570									
- Demand	DISTPT-XFMR-D	250,099	176,346	27,499	23,820	-	21,199	-	-	-	1,144
- Customer	DISTPT-XFMR-C	283,470	245,036	29,944	1,594	-	361	-	-	-	6,407
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		533,570	421,381	57,443	25,414	-	21,560	-	-	-	7,551
(364) Poles, Towers & Fixtures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(365) Overhead Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(366) Underground Conduit		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(368) Line Transformers		135,917,551									
- Demand	SICDT	63,708,399	44,920,975	7,004,889	6,067,634	-	5,400,112	-	-	-	291,424
- Customer	Cust09	72,209,152	62,418,548	7,627,667	406,071	-	92,021	-	-	-	1,631,977
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		135,917,551	107,339,523	14,632,556	6,473,705	-	5,492,133	-	-	-	1,923,401
OPEN 13		-									
- Demand	SICDT	-	-	-	-	-	-	-	-	-	-
- Customer	Cust09	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment								DISTPT_XFMR
- Demand	DISTPT-XFMR-D	61	20	3	6	-	-	47%
- Customer	DISTPT-XFMR-C	15	103	1	10	-	-	53%
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	0%
Total		77	124	4	16	-	-	
(364) Poles, Towers & Fixtures								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(365) Overhead Conductors and Devices								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(366) Underground Conduit								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(367) Underground Conductors and Devices								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(368) Line Transformers								L-Transformers
- Demand	SICDT	15,653	5,215	856	1,641	-	-	47%
- Customer	Cust09	3,907	26,280	158	2,523	-	-	53%
- Commodity		-	-	-	-	-	-	0%
Total		19,560	31,495	1,014	4,164	-	-	
OPEN 13								L-Transformers
- Demand	SICDT	-	-	-	-	-	-	47%
- Customer	Cust09	-	-	-	-	-	-	53%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(369) Services								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(370) Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371.01) EV Direct Plant and ADIT		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(373) Street Lighting		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant Adjustment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		136,451,120									
- Demand		63,958,498	45,097,321	7,032,388	6,091,454	-	5,421,311	-	-	-	292,568
- Customer		72,492,622	62,663,584	7,657,611	407,665	-	92,382	-	-	-	1,638,383
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		136,451,120	107,760,904	14,689,999	6,499,119	-	5,513,693	-	-	-	1,930,952
General Plant											
(389) Land and Land Rights		49,383									
- Demand	PT&D-XFMR-D	23,147	16,321	2,545	2,205	-	1,962	-	-	-	106
- Customer	PT&D-XFMR-C	26,236	22,679	2,771	148	-	33	-	-	-	593
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		49,383	39,000	5,316	2,352	-	1,995	-	-	-	699
(390) Structures and Improvements		2,241,105									
- Demand	PT&D-XFMR-D	1,050,469	740,689	115,502	100,047	-	89,041	-	-	-	4,805
- Customer	PT&D-XFMR-C	1,190,635	1,029,201	125,770	6,696	-	1,517	-	-	-	26,909
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		2,241,105	1,769,890	241,272	106,743	-	90,558	-	-	-	31,714

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(370) Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371.01) EV Direct Plant and ADIT								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(371) Install on Customer Premises								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(373) Street Lighting								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution Plant Adjustment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Distribution Plant								
- Demand		15,714	5,236	859	1,647	-	-	
- Customer		3,922	26,383	158	2,533	-	-	
- Commodity		-	-	-	-	-	-	
Total		19,636	31,618	1,018	4,180	-	-	
General Plant								
(389) Land and Land Rights								PT&D_XFMR
- Demand	PT&D-XFMR-D	6	2	0	1	-	-	47%
- Customer	PT&D-XFMR-C	1	10	0	1	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		7	11	0	2	-	-	
(390) Structures and Improvements								PT&D_XFMR
- Demand	PT&D-XFMR-D	258	86	14	27	-	-	47%
- Customer	PT&D-XFMR-C	64	433	3	42	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		323	519	17	69	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(391) Office Equipment		155,483									
- Demand	PT&D-XFMR-D	72,879	51,387	8,013	6,941	-	6,177	-	-	-	333
- Customer	PT&D-XFMR-C	82,604	71,404	8,726	465	-	105	-	-	-	1,867
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		155,483	122,791	16,739	7,406	-	6,283	-	-	-	2,200
(392) Transportation Equipment		183,248									
- Demand	PT&D-XFMR-D	85,893	60,564	9,444	8,181	-	7,281	-	-	-	393
- Customer	PT&D-XFMR-C	97,354	84,154	10,284	547	-	124	-	-	-	2,200
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		183,248	144,718	19,728	8,728	-	7,405	-	-	-	2,593
(393) Stores Equipment		14,015									
- Demand	PT&D-XFMR-D	6,569	4,632	722	626	-	557	-	-	-	30
- Customer	PT&D-XFMR-C	7,446	6,436	786	42	-	9	-	-	-	168
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		14,015	11,068	1,509	668	-	566	-	-	-	198
(394) Tools, Shop, and Garage Equip		306,814									
- Demand	PT&D-XFMR-D	143,812	101,403	15,813	13,697	-	12,190	-	-	-	658
- Customer	PT&D-XFMR-C	163,002	140,901	17,218	917	-	208	-	-	-	3,684
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		306,814	242,303	33,031	14,613	-	12,398	-	-	-	4,342
(395) Lab Equipment		-									
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		149,451									
- Demand	PT&D-XFMR-D	70,052	49,394	7,702	6,672	-	5,938	-	-	-	320
- Customer	PT&D-XFMR-C	79,399	68,634	8,387	447	-	101	-	-	-	1,794
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		149,451	118,028	16,090	7,118	-	6,039	-	-	-	2,115
(397) Communication Equipment		3,466,352									
- Demand	PT&D-XFMR-D	1,624,777	1,145,635	178,648	154,745	-	137,721	-	-	-	7,432
- Customer	PT&D-XFMR-C	1,841,575	1,591,882	194,531	10,356	-	2,347	-	-	-	41,621
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		3,466,352	2,737,517	373,179	165,101	-	140,068	-	-	-	49,053
(398) Misc. Equipment		2,319									
- Demand	PT&D-XFMR-D	1,087	767	120	104	-	92	-	-	-	5
- Customer	PT&D-XFMR-C	1,232	1,065	130	7	-	2	-	-	-	28
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		2,319	1,832	250	110	-	94	-	-	-	33

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(391) Office Equipment								PT&D_XFMR
- Demand	PT&D-XFMR-D	18	6	1	2	-	-	47%
- Customer	PT&D-XFMR-C	4	30	0	3	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		22	36	1	5	-	-	
(392) Transportation Equipment								PT&D_XFMR
- Demand	PT&D-XFMR-D	21	7	1	2	-	-	47%
- Customer	PT&D-XFMR-C	5	35	0	3	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		26	42	1	6	-	-	
(393) Stores Equipment								PT&D_XFMR
- Demand	PT&D-XFMR-D	2	1	0	0	-	-	47%
- Customer	PT&D-XFMR-C	0	3	0	0	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		2	3	0	0	-	-	
(394) Tools, Shop, and Garage Equip								PT&D_XFMR
- Demand	PT&D-XFMR-D	35	12	2	4	-	-	47%
- Customer	PT&D-XFMR-C	9	59	0	6	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		44	71	2	9	-	-	
(395) Lab Equipment								PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	47%
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(396) Power Operated Equipment								PT&D_XFMR
- Demand	PT&D-XFMR-D	17	6	1	2	-	-	47%
- Customer	PT&D-XFMR-C	4	29	0	3	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		22	35	1	5	-	-	
(397) Communication Equipment								PT&D_XFMR
- Demand	PT&D-XFMR-D	399	133	22	42	-	-	47%
- Customer	PT&D-XFMR-C	100	670	4	64	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		499	803	26	106	-	-	
(398) Misc. Equipment								PT&D_XFMR
- Demand	PT&D-XFMR-D	0	0	0	0	-	-	47%
- Customer	PT&D-XFMR-C	0	0	0	0	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		0	1	0	0	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
General Plant Adjustment		-									
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total General Plant		6,568,170									
- Demand		3,078,687	2,170,791	338,509	293,216	-	260,959	-	-	-	14,083
- Customer		3,489,483	3,016,355	368,604	19,623	-	4,447	-	-	-	78,865
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		6,568,170	5,187,146	707,113	312,840	-	265,405	-	-	-	92,948
Total Utility Plant		148,278,183									
- Demand		67,038,134	47,268,781	7,371,001	6,384,761	-	5,682,350	-	-	-	306,655
- Customer		75,983,181	65,680,870	8,026,329	427,295	-	96,830	-	-	-	1,717,273
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		143,021,316	112,949,651	15,397,331	6,812,055	-	5,779,181	-	-	-	2,023,928
Additions to Utility Plant											
Plant Held for Future Use		99,322									
- Demand	PT&D-XFMR-D	46,555	32,826	5,119	4,434	-	3,946	-	-	-	213
- Customer	PT&D-XFMR-C	52,767	45,612	5,574	297	-	67	-	-	-	1,193
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		99,322	78,438	10,693	4,731	-	4,013	-	-	-	1,406
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		3,149,461									
- Demand	DISTPT-XFMR-D	1,476,242	1,040,902	162,316	140,598	-	125,131	-	-	-	6,753
- Customer	DISTPT-XFMR-C	1,673,220	1,446,353	176,747	9,409	-	2,132	-	-	-	37,816
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		3,149,461	2,487,255	339,063	150,008	-	127,263	-	-	-	44,569
CWIP General		2,008,084									
- Demand	PT&D-XFMR-D	941,246	663,675	103,492	89,645	-	79,783	-	-	-	4,306
- Customer	PT&D-XFMR-C	1,066,838	922,189	112,693	5,999	-	1,360	-	-	-	24,111
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		2,008,084	1,585,864	216,185	95,644	-	81,142	-	-	-	28,417

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
General Plant Adjustment								PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	47%
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total General Plant								
- Demand		756	252	41	79	-	-	
- Customer		189	1,270	8	122	-	-	
- Commodity		-	-	-	-	-	-	
Total		945	1,522	49	201	-	-	
Total Utility Plant								
- Demand		16,471	5,488	901	1,727	-	-	
- Customer		4,111	27,653	166	2,655	-	-	
- Commodity		-	-	-	-	-	-	
Total		20,582	33,141	1,067	4,381	-	-	
Additions to Utility Plant								
Plant Held for Future Use								PT&D_XFMR
- Demand	PT&D-XFMR-D	11	4	1	1	-	-	47%
- Customer	PT&D-XFMR-C	3	19	0	2	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		14	23	1	3	-	-	
CWIP Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Distribution								DISTPT_XFMR
- Demand	DISTPT-XFMR-D	363	121	20	38	-	-	47%
- Customer	DISTPT-XFMR-C	91	609	4	58	-	-	53%
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	0%
Total		453	730	23	96	-	-	
CWIP General								PT&D_XFMR
- Demand	PT&D-XFMR-D	231	77	13	24	-	-	47%
- Customer	PT&D-XFMR-C	58	388	2	37	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		289	465	15	62	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Additional to Utility Plant		5,256,867									
- Demand		2,464,042	1,737,403	270,927	234,677	-	208,859	-	-	-	11,271
- Customer		2,792,825	2,414,155	295,014	15,706	-	3,559	-	-	-	63,120
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		5,256,867	4,151,558	565,942	250,383	-	212,419	-	-	-	74,391
Total Utility Plant		148,278,183									
- Demand		69,502,177	49,006,184	7,641,929	6,619,438	-	5,891,210	-	-	-	317,927
- Customer		78,776,006	68,095,024	8,321,344	443,000	-	100,390	-	-	-	1,780,392
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**148,278,183**	**117,101,209**	**15,963,272**	**7,062,438**	**-**	**5,991,599**	**-**	**-**	**-**	**2,098,319**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		296,917									
- Demand	TPIS-XFMR-D	139,174	98,132	15,302	13,255	-	11,797	-	-	-	637
- Customer	TPIS-XFMR-C	157,744	136,356	16,663	887	-	201	-	-	-	3,565
- Commodity	TPIS-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		296,917	234,488	31,965	14,142	-	11,998	-	-	-	4,202
Cash Working Capital		336,172									
- Demand	O&MxPP-XFMR-D	157,573	111,105	17,326	15,007	-	13,356	-	-	-	721
- Customer	O&MxPP-XFMR-C	178,599	154,383	18,866	1,004	-	228	-	-	-	4,036
- Commodity	O&MxPP-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		336,172	265,488	36,191	16,012	-	13,584	-	-	-	4,757
Materials and Supplies		2,066,396									
- Demand	TPIS-XFMR-D	968,578	682,947	106,497	92,248	-	82,100	-	-	-	4,431
- Customer	TPIS-XFMR-C	1,097,818	948,968	115,966	6,174	-	1,399	-	-	-	24,811
- Commodity	TPIS-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		2,066,396	1,631,916	222,463	98,422	-	83,499	-	-	-	29,242
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Additional to Utility Plant								
- Demand		605	202	33	63	-	-	
- Customer		151	1,016	6	98	-	-	
- Commodity		-	-	-	-	-	-	
Total		757	1,218	39	161	-	-	
Total Utility Plant								
- Demand		17,076	5,689	934	1,790	-	-	
- Customer		4,262	28,669	172	2,752	-	-	
- Commodity		-	-	-	-	-	-	
Total		**21,338**	**34,359**	**1,106**	**4,542**	**-**	**-**	
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Prepayments								TPIS_XFMR
- Demand	TPIS-XFMR-D	34	11	2	4	-	-	47%
- Customer	TPIS-XFMR-C	9	57	0	6	-	-	53%
- Commodity	TPIS-XFMR-E	-	-	-	-	-	-	0%
Total		43	69	2	9	-	-	
Cash Working Capital								O&MxPP_XFMR
- Demand	O&MxPP-XFMR-D	39	13	2	4	-	-	47%
- Customer	O&MxPP-XFMR-C	10	65	0	6	-	-	53%
- Commodity	O&MxPP-XFMR-E	-	-	-	-	-	-	0%
Total		48	78	3	10	-	-	
Materials and Supplies								TPIS_XFMR
- Demand	TPIS-XFMR-D	238	79	13	25	-	-	47%
- Customer	TPIS-XFMR-C	59	400	2	38	-	-	53%
- Commodity	TPIS-XFMR-E	-	-	-	-	-	-	0%
Total		297	479	15	63	-	-	
Fuel Stock								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Distribution		-									
- Demand	DISTPT-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - General		-									
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		-									
- Demand	CA-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	CA-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	CA-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		2,699,486									
- Demand		1,265,325	892,185	139,126	120,511	-	107,253	-	-	-	5,788
- Customer		1,434,160	1,239,707	151,495	8,065	-	1,828	-	-	-	32,413
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,699,486	2,131,892	290,620	128,576	-	109,080	-	-	-	38,201
Total Rate Base		**150,977,669**									
- Demand		**70,767,502**	**49,898,369**	**7,781,054**	**6,739,948**	**-**	**5,998,462**	**-**	**-**	**-**	**323,715**
- Customer		**80,210,167**	**69,334,732**	**8,472,839**	**451,065**	**-**	**102,217**	**-**	**-**	**-**	**1,812,805**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**150,977,669**	**119,233,101**	**16,253,893**	**7,191,013**	**-**	**6,100,680**	**-**	**-**	**-**	**2,136,520**
OPERATIONS & MAINTENANCE EXPENSES											

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Distribution								DISTPT_XFMR
- Demand	DISTPT-XFMR-D	-	-	-	-	-	-	47%
- Customer	DISTPT-XFMR-C	-	-	-	-	-	-	53%
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - General								PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	47%
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - Solar Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Advances								CA_XFMR
- Demand	CA-XFMR-D	-	-	-	-	-	-	0%
- Customer	CA-XFMR-C	-	-	-	-	-	-	0%
- Commodity	CA-XFMR-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Investment Tax Credits								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Other Rate Base Items								
- Demand		311	104	17	33	-	-	
- Customer		78	522	3	50	-	-	
- Commodity		-	-	-	-	-	-	
Total		388	626	20	83	-	-	
Total Rate Base								
- Demand		**17,387**	**5,793**	**951**	**1,823**	**-**	**-**	
- Customer		**4,340**	**29,191**	**175**	**2,802**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**21,727**	**34,984**	**1,126**	**4,625**	**-**	**-**	
OPERATIONS & MAINTENANCE EXPENSES								

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Production Expense								
Labor-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Fuel / Energy-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 502 Steam Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 505 Electric Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Demand-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Generation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Direct O&M Assignment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		71,277									
- Demand	LBDO-XFMR-D	33,409	23,557	3,673	3,182	-	2,832	-	-	-	153
- Customer	LBDO-XFMR-C	37,867	32,733	4,000	213	-	48	-	-	-	856
- Commodity	LBDO-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		71,277	56,290	7,673	3,395	-	2,880	-	-	-	1,009
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Expenses								
Operations Expenses								
Total Transmission O&M Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission O&M								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering								LBDO_XFMR
- Demand	LBDO-XFMR-D	8	3	0	1	-	-	47%
- Customer	LBDO-XFMR-C	2	14	0	1	-	-	53%
- Commodity	LBDO-XFMR-E	-	-	-	-	-	-	0%
Total		10	17	1	2	-	-	
(581) Load Dispatching								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(582) Station Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(583) Overhead Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(584) Underground Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		487,903									
- Demand	PT&D-XFMR-D	228,694	161,253	25,145	21,781	-	19,385	-	-	-	1,046
- Customer	PT&D-XFMR-C	259,209	224,064	27,381	1,458	-	330	-	-	-	5,858
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		487,903	385,316	52,526	23,239	-	19,715	-	-	-	6,904
(589) Rents		1,460									
- Demand	PT&D-XFMR-D	684	483	75	65	-	58	-	-	-	3
- Customer	PT&D-XFMR-C	776	671	82	4	-	1	-	-	-	18
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		1,460	1,153	157	70	-	59	-	-	-	21
Total Dist. Operations Expenses		560,640									
- Demand		262,788	185,292	28,894	25,028	-	22,275	-	-	-	1,202
- Customer		297,852	257,467	31,463	1,675	-	380	-	-	-	6,732
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		560,640	442,760	60,357	26,703	-	22,654	-	-	-	7,934

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(584) Underground Line Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(585) Street Lighting Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(586) Meter Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(587) Customer Installations Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp								PT&D_XFMR
- Demand	PT&D-XFMR-D	56	19	3	6	-	-	47%
- Customer	PT&D-XFMR-C	14	94	1	9	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		70	113	4	15	-	-	
(589) Rents								PT&D_XFMR
- Demand	PT&D-XFMR-D	0	0	0	0	-	-	47%
- Customer	PT&D-XFMR-C	0	0	0	0	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		0	0	0	0	-	-	
Total Dist. Operations Expenses								
- Demand		65	22	4	7	-	-	
- Customer		16	108	1	10	-	-	
- Commodity		-	-	-	-	-	-	
Total		81	130	4	17	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Maintenance Expense											
(590) Maintenance Supervision and Engineering		-									
- Demand	LBDM-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDM-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDM-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(594) Maintenance of Underground Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(595) Maintenance of Line Transformers		2,260									
- Demand	SICDT	1,059	747	116	101	-	90	-	-	-	5
- Customer	Cust09	1,201	1,038	127	7	-	2	-	-	-	27
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,260	1,785	243	108	-	91	-	-	-	32
(596) Maintenance of St Lights and Sig Systems		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(597) Maintenance of Meters		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense								
(590) Maintenance Supervision and Engineering								LBDM_XFMR
- Demand	LBDM-XFMR-D	-	-	-	-	-	-	0%
- Customer	LBDM-XFMR-C	-	-	-	-	-	-	0%
- Commodity	LBDM-XFMR-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(591) Maintenance of Structures								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(592) Maintenance of Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(593) Maintenance of Overhead Lines								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(594) Maintenance of Underground Lines								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(595) Maintenance of Line Transformers								L-Transformers
- Demand	SICDT	0	0	0	0	-	-	47%
- Customer	Cust09	0	0	0	0	-	-	53%
- Commodity		-	-	-	-	-	-	0%
Total		0	1	0	0	-	-	
(596) Maintenance of St Lights and Sig Systems								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(597) Maintenance of Meters								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(598) Miscellaneous Distribution Expenses		70,332									
- Demand	PT&D-XFMR-D	32,967	23,245	3,625	3,140	-	2,794	-	-	-	151
- Customer	PT&D-XFMR-C	37,366	32,299	3,947	210	-	48	-	-	-	844
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		70,332	55,544	7,572	3,350	-	2,842	-	-	-	995
Total Dist. Maintenance Expenses		72,592									
- Demand		34,026	23,992	3,741	3,241	-	2,884	-	-	-	156
- Customer		38,566	33,337	4,074	217	-	49	-	-	-	872
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		72,592	57,329	7,815	3,458	-	2,933	-	-	-	1,027
Total Distribution Expenses		633,232									
- Demand		296,814	209,284	32,635	28,269	-	25,159	-	-	-	1,358
- Customer		336,418	290,804	35,537	1,892	-	429	-	-	-	7,603
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		633,232	500,088	68,172	30,161	-	25,588	-	-	-	8,961
Customer Account Expense											
(901) Supervision/Customer Accts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(902) Meter Reading Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(903) Records and Collection		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(904) Uncollectible Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses								PT&D_XFMR
- Demand	PT&D-XFMR-D	8	3	0	1	-	-	47%
- Customer	PT&D-XFMR-C	2	14	0	1	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		10	16	1	2	-	-	
Total Dist. Maintenance Expenses								
- Demand		8	3	0	1	-	-	
- Customer		2	14	0	1	-	-	
- Commodity		-	-	-	-	-	-	
Total		10	17	1	2	-	-	
Total Distribution Expenses								
- Demand		73	24	4	8	-	-	
- Customer		18	122	1	12	-	-	
- Commodity		-	-	-	-	-	-	
Total		91	147	5	19	-	-	
Customer Account Expense								
(901) Supervision/Customer Accts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(902) Meter Reading Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(903) Records and Collection								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(904) Uncollectible Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(905) Miscellaneous Cust Accounts								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service Expenses											
(907) Supervision		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(908) Customer Assistance Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - EV Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Service - BS Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Customer Service Expenses								
(907) Supervision								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(908) Customer Assistance Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - EV Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(909) Informational and Instructional Advertising								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Service - BS Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(910) Miscellaneous Customer Service								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(911) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(912) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Administrative & General Expense											
(920) Administrative and General Salaries		86,853									
- Demand	LABORxAG-XFMR-D	40,710	28,705	4,476	3,877	-	3,451	-	-	-	186
- Customer	LABORxAG-XFMR-C	46,142	39,886	4,874	259	-	59	-	-	-	1,043
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		86,853	68,591	9,350	4,137	-	3,510	-	-	-	1,229
(921) Office Supplies and Expenses		19,153									
- Demand	LABORxAG-XFMR-D	8,978	6,330	987	855	-	761	-	-	-	41
- Customer	LABORxAG-XFMR-C	10,176	8,796	1,075	57	-	13	-	-	-	230
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		19,153	15,126	2,062	912	-	774	-	-	-	271
(922) Administrative Expenses Transferred		(11,873)									
- Demand	LABORxAG-XFMR-D	(5,565)	(3,924)	(612)	(530)	-	(472)	-	-	-	(25)
- Customer	LABORxAG-XFMR-C	(6,308)	(5,453)	(666)	(35)	-	(8)	-	-	-	(143)
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		(11,873)	(9,377)	(1,278)	(566)	-	(480)	-	-	-	(168)
(923) Outside Services Employed		50,169									
- Demand	LABORxAG-XFMR-D	23,516	16,581	2,586	2,240	-	1,993	-	-	-	108
- Customer	LABORxAG-XFMR-C	26,653	23,040	2,815	150	-	34	-	-	-	602
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		50,169	39,621	5,401	2,390	-	2,027	-	-	-	710

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(913) Advertising Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(916) Misc Sales Expense								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Customer Service Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Administrative & General Expense								
(920) Administrative and General Salaries								LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	10	3	1	1	-	-	47%
- Customer	LABORxAG-XFMR-C	2	17	0	2	-	-	53%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	0%
Total		12	20	1	3	-	-	
(921) Office Supplies and Expenses								LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	2	1	0	0	-	-	47%
- Customer	LABORxAG-XFMR-C	1	4	0	0	-	-	53%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	0%
Total		3	4	0	1	-	-	
(922) Administrative Expenses Transferred								LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	(1)	(0)	(0)	(0)	-	-	47%
- Customer	LABORxAG-XFMR-C	(0)	(2)	(0)	(0)	-	-	53%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	0%
Total		(2)	(3)	(0)	(0)	-	-	
(923) Outside Services Employed								LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	6	2	0	1	-	-	47%
- Customer	LABORxAG-XFMR-C	1	10	0	1	-	-	53%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	0%
Total		7	12	0	2	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(924) Property Insurance		279,845									
- Demand	TUP-XFMR-D	131,171	92,489	14,423	12,493	-	11,118	-	-	-	600
- Customer	TUP-XFMR-C	148,674	128,516	15,705	836	-	189	-	-	-	3,360
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		279,845	221,005	30,127	13,329	-	11,308	-	-	-	3,960
(925) Injuries and Damages		15,709									
- Demand	LABORxAG-XFMR-D	7,363	5,192	810	701	-	624	-	-	-	34
- Customer	LABORxAG-XFMR-C	8,346	7,214	882	47	-	11	-	-	-	189
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		15,709	12,406	1,691	748	-	635	-	-	-	222
(926) Employee Benefits		80,177									
- Demand	LABORxAG-XFMR-D	37,581	26,499	4,132	3,579	-	3,185	-	-	-	172
- Customer	LABORxAG-XFMR-C	42,596	36,820	4,500	240	-	54	-	-	-	963
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		80,177	63,319	8,632	3,819	-	3,240	-	-	-	1,135
(928) Regulatory Commission Fees		44,472									
- Demand	TUP-XFMR-D	20,845	14,698	2,292	1,985	-	1,767	-	-	-	95
- Customer	TUP-XFMR-C	23,627	20,423	2,496	133	-	30	-	-	-	534
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		44,472	35,122	4,788	2,118	-	1,797	-	-	-	629
(929) Duplicate Charges		(560)									
- Demand	LABORxAG-XFMR-D	(263)	(185)	(29)	(25)	-	(22)	-	-	-	(1)
- Customer	LABORxAG-XFMR-C	(298)	(257)	(31)	(2)	-	(0)	-	-	-	(7)
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		(560)	(443)	(60)	(27)	-	(23)	-	-	-	(8)
(930) Miscellaneous General Expenses		(9,439)									
- Demand	LABORxAG-XFMR-D	(4,425)	(3,120)	(486)	(421)	-	(375)	-	-	-	(20)
- Customer	LABORxAG-XFMR-C	(5,015)	(4,335)	(530)	(28)	-	(6)	-	-	-	(113)
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		(9,439)	(7,455)	(1,016)	(450)	-	(381)	-	-	-	(134)
(931) Rents		21,040									
- Demand	PT&D-XFMR-D	9,862	6,954	1,084	939	-	836	-	-	-	45
- Customer	PT&D-XFMR-C	11,178	9,662	1,181	63	-	14	-	-	-	253
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		21,040	16,616	2,265	1,002	-	850	-	-	-	298
(935) Maintenance of General Plant		392,208									
- Demand	PT&D-XFMR-D	183,839	129,625	20,214	17,509	-	15,583	-	-	-	841
- Customer	PT&D-XFMR-C	208,369	180,117	22,011	1,172	-	266	-	-	-	4,709
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		392,208	309,743	42,224	18,681	-	15,848	-	-	-	5,550

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance								TUP_XFMR
- Demand	TUP-XFMR-D	32	11	2	3	-	-	47%
- Customer	TUP-XFMR-C	8	54	0	5	-	-	53%
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	0%
Total		40	65	2	9	-	-	
(925) Injuries and Damages								LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	2	1	0	0	-	-	47%
- Customer	LABORxAG-XFMR-C	0	3	0	0	-	-	53%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	0%
Total		2	4	0	0	-	-	
(926) Employee Benefits								LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	9	3	1	1	-	-	47%
- Customer	LABORxAG-XFMR-C	2	16	0	1	-	-	53%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	0%
Total		12	19	1	2	-	-	
(928) Regulatory Commission Fees								TUP_XFMR
- Demand	TUP-XFMR-D	5	2	0	1	-	-	47%
- Customer	TUP-XFMR-C	1	9	0	1	-	-	53%
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	0%
Total		6	10	0	1	-	-	
(929) Duplicate Charges								LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	(0)	(0)	(0)	(0)	-	-	47%
- Customer	LABORxAG-XFMR-C	(0)	(0)	(0)	(0)	-	-	53%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	-	-	
(930) Miscellaneous General Expenses								LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	(1)	(0)	(0)	(0)	-	-	47%
- Customer	LABORxAG-XFMR-C	(0)	(2)	(0)	(0)	-	-	53%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	0%
Total		(1)	(2)	(0)	(0)	-	-	
(931) Rents								PT&D_XFMR
- Demand	PT&D-XFMR-D	2	1	0	0	-	-	47%
- Customer	PT&D-XFMR-C	1	4	0	0	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		3	5	0	1	-	-	
(935) Maintenance of General Plant								PT&D_XFMR
- Demand	PT&D-XFMR-D	45	15	2	5	-	-	47%
- Customer	PT&D-XFMR-C	11	76	0	7	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		56	91	3	12	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total A&G Expense		967,753									
- Demand		453,613	319,844	49,876	43,202	-	38,450	-	-	-	2,075
- Customer		514,140	444,429	54,310	2,891	-	655	-	-	-	11,620
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		967,753	764,273	104,186	46,094	-	39,105	-	-	-	13,695
Total O&M Expenses		1,600,985									
- Demand		750,427	529,128	82,511	71,471	-	63,608	-	-	-	3,433
- Customer		850,558	735,234	89,847	4,783	-	1,084	-	-	-	19,223
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**1,600,985**	**1,264,362**	**172,358**	**76,254**	**-**	**64,692**	**-**	**-**	**-**	**22,656**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense								
- Demand		111	37	6	12	-	-	
- Customer		28	187	1	18	-	-	
- Commodity		-	-	-	-	-	-	
Total		139	224	7	30	-	-	
Total O&M Expenses								
- Demand		184	61	10	19	-	-	
- Customer		46	310	2	30	-	-	
- Commodity		-	-	-	-	-	-	
Total		**230**	**371**	**12**	**49**	**-**	**-**	
DEPRECIATION EXPENSE								
Depreciation Expense								
Intangible								PT&D_XFMR
- Demand	PT&D-XFMR-D	-	-	-	-	-	-	47%
- Customer	PT&D-XFMR-C	-	-	-	-	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Hydraulic Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		6,337,265									
- Demand	DISTPT-XFMR-D	2,970,455	2,094,477	326,609	282,908	-	251,785	-	-	-	13,588
- Customer	DISTPT-XFMR-C	3,366,810	2,910,315	355,646	18,933	-	4,291	-	-	-	76,092
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		6,337,265	5,004,792	682,255	301,842	-	256,075	-	-	-	89,680
EV Direct Depreciation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
General Plant Dep		1,488,003									
- Demand	PT&D-XFMR-D	697,469	491,788	76,688	66,427	-	59,120	-	-	-	3,190
- Customer	PT&D-XFMR-C	790,534	683,348	83,506	4,446	-	1,007	-	-	-	17,867
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		1,488,003	1,175,136	160,195	70,873	-	60,127	-	-	-	21,057
Regulatory Debits		(16,280)									
- Demand	PT&D-XFMR-D	(7,631)	(5,381)	(839)	(727)	-	(647)	-	-	-	(35)
- Customer	PT&D-XFMR-C	(8,649)	(7,477)	(914)	(49)	-	(11)	-	-	-	(195)
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		(16,280)	(12,857)	(1,753)	(775)	-	(658)	-	-	-	(230)
Total Depreciation Expense		7,808,988									
- Demand		3,660,294	2,580,883	402,458	348,609	-	310,257	-	-	-	16,743
- Customer		4,148,695	3,586,187	438,239	23,330	-	5,287	-	-	-	93,763
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**7,808,988**	**6,167,070**	**840,697**	**371,939**	**-**	**315,544**	**-**	**-**	**-**	**110,507**
TAXES											
Taxes Other than Income											
Property Taxes		1,365,898									
- Demand	TUP-XFMR-D	640,235	451,432	70,395	60,976	-	54,268	-	-	-	2,929
- Customer	TUP-XFMR-C	725,663	627,273	76,654	4,081	-	925	-	-	-	16,400
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		1,365,898	1,078,705	147,049	65,057	-	55,193	-	-	-	19,329

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution								DISTPT_XFMR
- Demand	DISTPT-XFMR-D	730	243	40	77	-	-	47%
- Customer	DISTPT-XFMR-C	182	1,225	7	118	-	-	53%
- Commodity	DISTPT-XFMR-E	-	-	-	-	-	-	0%
Total		912	1,468	47	194	-	-	
EV Direct Depreciation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
General Plant Dep								PT&D_XFMR
- Demand	PT&D-XFMR-D	171	57	9	18	-	-	47%
- Customer	PT&D-XFMR-C	43	288	2	28	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		214	345	11	46	-	-	
Regulatory Debits								PT&D_XFMR
- Demand	PT&D-XFMR-D	(2)	(1)	(0)	(0)	-	-	47%
- Customer	PT&D-XFMR-C	(0)	(3)	(0)	(0)	-	-	53%
- Commodity	PT&D-XFMR-E	-	-	-	-	-	-	0%
Total		(2)	(4)	(0)	(0)	-	-	
Total Depreciation Expense								
- Demand		899	300	49	94	-	-	
- Customer		224	1,510	9	145	-	-	
- Commodity		-	-	-	-	-	-	
Total Depreciation Expense		**1,124**	**1,809**	**58**	**239**	**-**	**-**	
TAXES								
Taxes Other than Income								
Property Taxes								TUP_XFMR
- Demand	TUP-XFMR-D	157	52	9	16	-	-	47%
- Customer	TUP-XFMR-C	39	264	2	25	-	-	53%
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	0%
Total		197	317	10	42	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Payroll Taxes		29,096									
- Demand	LABORxAG-XFMR-D	13,638	9,616	1,500	1,299	-	1,156	-	-	-	62
- Customer	LABORxAG-XFMR-C	15,458	13,362	1,633	87	-	20	-	-	-	349
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		29,096	22,978	3,132	1,386	-	1,176	-	-	-	412
Other Taxes		65,724									
- Demand	TUP-XFMR-D	30,807	21,722	3,387	2,934	-	2,611	-	-	-	141
- Customer	TUP-XFMR-C	34,917	30,183	3,688	196	-	44	-	-	-	789
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	-	-	-	-
Total		65,724	51,905	7,076	3,130	-	2,656	-	-	-	930
Direct Assignment - EV Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		1,460,718									
- Demand		684,680	482,770	75,282	65,209	-	58,035	-	-	-	3,132
- Customer		776,038	670,818	81,975	4,364	-	989	-	-	-	17,539
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**1,460,718**	**1,153,587**	**157,257**	**69,573**	**-**	**59,024**	**-**	**-**	**-**	**20,671**
Total Expenses		**10,863,180**									
- Demand		**5,095,400**	**3,592,781**	**560,251**	**485,290**	**-**	**431,901**	**-**	**-**	**-**	**23,308**
- Customer		**5,775,291**	**4,992,238**	**610,061**	**32,478**	**-**	**7,360**	**-**	**-**	**-**	**130,526**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**10,870,691**	**8,585,019**	**1,170,312**	**517,767**	**-**	**439,261**	**-**	**-**	**-**	**153,834**
SUMMARY OF OPERATING EXPENSES											
Losses/(Gains) From Disposition Of Allowances		(7,511)									
- Demand		(3,520)	(2,482)	(387)	(335)	-	(298)	-	-	-	(16)
- Customer		(3,990)	(3,449)	(421)	(22)	-	(5)	-	-	-	(90)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(7,511)	(5,931)	(809)	(358)	-	(303)	-	-	-	(106)

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes								LABORxAG_XFMR
- Demand	LABORxAG-XFMR-D	3	1	0	0	-	-	47%
- Customer	LABORxAG-XFMR-C	1	6	0	1	-	-	53%
- Commodity	LABORxAG-XFMR-E	-	-	-	-	-	-	0%
Total		4	7	0	1	-	-	
Other Taxes								TUP_XFMR
- Demand	TUP-XFMR-D	8	3	0	1	-	-	47%
- Customer	TUP-XFMR-C	2	13	0	1	-	-	53%
- Commodity	TUP-XFMR-E	-	-	-	-	-	-	0%
Total		9	15	0	2	-	-	
Direct Assignment - EV Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Direct Assignment - Solar Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Taxes Other than Income								
- Demand		168	56	9	18	-	-	
- Customer		42	282	2	27	-	-	
- Commodity		-	-	-	-	-	-	
Total Taxes Other than Income		**210**	**338**	**11**	**45**	**-**	**-**	
Total Expenses								
- Demand		**1,252**	**417**	**68**	**131**	**-**	**-**	
- Customer		**312**	**2,102**	**13**	**202**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**1,564**	**2,519**	**81**	**333**	**-**	**-**	
SUMMARY OF OPERATING EXPENSES								
Losses/(Gains) From Disposition Of Allowances								
- Demand		(1)	(0)	(0)	(0)	-	-	
- Customer		(0)	(1)	(0)	(0)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(1)	(2)	(0)	(0)	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Additional Uncollectibles		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Additional PSC Fees		6,904									
- Demand		3,236	2,282	356	308	-	274	-	-	-	15
- Customer		3,668	3,171	387	21	-	5	-	-	-	83
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		6,904	5,452	743	329	-	279	-	-	-	98
CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Re-allocation of CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credit		(52,971)									
- Demand		(24,829)	(17,507)	(2,730)	(2,365)	-	(2,105)	-	-	-	(114)
- Customer		(28,142)	(24,326)	(2,973)	(158)	-	(36)	-	-	-	(636)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(52,971)	(41,834)	(5,703)	(2,523)	-	(2,140)	-	-	-	(750)
Additional Revenue Requirements from Capitalization		(294,770)									
- Demand		(138,167)	(97,422)	(15,192)	(13,159)	-	(11,711)	-	-	-	(632)
- Customer		(156,603)	(135,370)	(16,542)	(881)	-	(200)	-	-	-	(3,539)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(294,770)	(232,792)	(31,734)	(14,040)	-	(11,911)	-	-	-	(4,171)
Total Expenses Excl. Income Taxes											
- Demand		**4,932,120**	**3,477,652**	**542,298**	**469,739**	**-**	**418,061**	**-**	**-**	**-**	**22,561**
- Customer		**5,590,223**	**4,832,263**	**590,512**	**31,437**	**-**	**7,124**	**-**	**-**	**-**	**126,343**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**10,522,343**	**8,309,915**	**1,132,810**	**501,176**	**-**	**425,185**	**-**	**-**	**-**	**148,904**

Louisville Gas and Electric Company Allocation to Customer Classes Transformers	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Additional Uncollectibles								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Additional PSC Fees								
- Demand		1	0	0	0	-	-	
- Customer		0	1	0	0	-	-	
- Commodity		-	-	-	-	-	-	
Total		1	2	0	0	-	-	
CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Re-allocation of CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Investment Tax Credit								
- Demand		(6)	(2)	(0)	(1)	-	-	
- Customer		(2)	(10)	(0)	(1)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(8)	(12)	(0)	(2)	-	-	
Additional Revenue Requirements from Capitalization								
- Demand		(34)	(11)	(2)	(4)	-	-	
- Customer		(8)	(57)	(0)	(5)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(42)	(68)	(2)	(9)	-	-	
Total Expenses Excl. Income Taxes								
- Demand		**1,212**	**404**	**66**	**127**	**-**	**-**	
- Customer		**302**	**2,034**	**12**	**195**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**1,514**	**2,438**	**78**	**322**	**-**	**-**	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
UTILITY PLANT											
Intangible Plant											
Total Intangible Plant		3,027									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	3,027	1,162	238	50	5	14	23	13	2	1,517
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		3,027	1,162	238	50	5	14	23	13	2	1,517
Total Intangible Plant		3,027									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		3,027	1,162	238	50	5	14	23	13	2	1,517
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		3,027	1,162	238	50	5	14	23	13	2	1,517
Production Plant											
Steam Production											
Total Electric Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Hydro Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Wind Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Electric Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
UTILITY PLANT								
Intangible Plant								
Total Intangible Plant								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	0	3	0	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		0	3	0	-	-	-	
Total Intangible Plant								
- Demand		-	-	-	-	-	-	
- Customer		0	3	0	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		0	3	0	-	-	-	
Production Plant								
Steam Production								
Total Electric Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Hydro Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Wind Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Electric Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assign Plant - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(361) Structures and Improvements		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(362) Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assign Plant - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Plant								
Total Electric Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission Plant								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Plant								
(360) Land and Land Rights								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(361) Structures and Improvements								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(362) Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(363) PC HW/SW and Comm Equipment		797,282									
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-CS-C	797,282	304,823	62,563	13,074	1,401	3,574	5,930	3,328	512	397,927
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	-	-
Total		797,282	304,823	62,563	13,074	1,401	3,574	5,930	3,328	512	397,927
(364) Poles, Towers & Fixtures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(365) Overhead Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(366) Underground Conduit		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors and Devices		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(368) Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
OPEN 13		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(369) Services		22,701,503									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Services	22,701,503	19,512,851	2,827,134	168,431	-	193,021	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		22,701,503	19,512,851	2,827,134	168,431	-	193,021	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(363) PC HW/SW and Comm Equipment								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	129	865	5	3,150	-	-	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	0%
Total		129	865	5	3,150	-	-	
(364) Poles, Towers & Fixtures								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(365) Overhead Conductors and Devices								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(366) Underground Conduit								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(367) Underground Conductors and Devices								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(368) Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
OPEN 13								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(369) Services								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Services	-	-	65	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	65	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(370) Meters		78,224,893									
- Demand	Meters	-	-	-	-	-	-	-	-	-	-
- Customer		78,224,893	58,135,535	13,109,781	3,162,008	356,899	717,508	1,510,619	847,841	130,437	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		78,224,893	58,135,535	13,109,781	3,162,008	356,899	717,508	1,510,619	847,841	130,437	-
(371.01) EV Direct Plant and ADIT		802,374									
- Demand	EV Direct	-	-	-	-	-	-	-	-	-	-
- Customer		802,374	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		802,374	-	-	-	-	-	-	-	-	-
(371) Install on Customer Premises		101,662									
- Demand	Cust04	-	-	-	-	-	-	-	-	-	-
- Customer		101,662	-	-	-	-	-	-	-	-	101,662
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		101,662	-	-	-	-	-	-	-	-	101,662
(373) Street Lighting		101,263,299									
- Demand	Cust04	-	-	-	-	-	-	-	-	-	-
- Customer		101,263,299	-	-	-	-	-	-	-	-	101,263,299
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		101,263,299	-	-	-	-	-	-	-	-	101,263,299
Distribution Plant Adjustment		-									
- Demand	Meters	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Distribution Plant		203,891,013									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		203,891,013	77,953,209	15,999,479	3,343,513	358,300	914,104	1,516,549	851,170	130,949	101,762,888
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		203,891,013	77,953,209	15,999,479	3,343,513	358,300	914,104	1,516,549	851,170	130,949	101,762,888
General Plant											
(389) Land and Land Rights		73,791									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	73,791	28,324	5,813	1,215	130	332	551	309	48	36,975
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		73,791	28,324	5,813	1,215	130	332	551	309	48	36,975
(390) Structures and Improvements		3,348,753									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	3,348,753	1,285,400	263,821	55,132	5,908	15,073	25,007	14,035	2,159	1,678,006
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		3,348,753	1,285,400	263,821	55,132	5,908	15,073	25,007	14,035	2,159	1,678,006

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(370) Meters								CUS
- Demand	Meters	-	-	-	-	-	-	0%
- Customer		32,749	220,287	1,228	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		32,749	220,287	1,228	-	-	-	
(371.01) EV Direct Plant and ADIT								CUS
- Demand	EV Direct	-	-	-	-	-	-	0%
- Customer		-	-	-	802,374	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	802,374	-	-	
(371) Install on Customer Premises								CUS
- Demand	Cust04	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(373) Street Lighting								CUS
- Demand	Cust04	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Distribution Plant Adjustment								CUS
- Demand	Meters	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total Distribution Plant								
- Demand		-	-	-	-	-	-	
- Customer		32,878	221,151	1,298	805,524	-	-	
- Commodity		-	-	-	-	-	-	
Total		32,878	221,151	1,298	805,524	-	-	
General Plant								
(389) Land and Land Rights								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	12	80	0	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		12	80	0	-	-	-	
(390) Structures and Improvements								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	542	3,647	21	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		542	3,647	21	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(391) Office Equipment		232,329									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	232,329	89,178	18,303	3,825	410	1,046	1,735	974	150	116,416
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		232,329	89,178	18,303	3,825	410	1,046	1,735	974	150	116,416
(392) Transportation Equipment		273,817									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	273,817	105,103	21,572	4,508	483	1,232	2,045	1,148	177	137,205
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		273,817	105,103	21,572	4,508	483	1,232	2,045	1,148	177	137,205
(393) Stores Equipment		20,941									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	20,941	8,038	1,650	345	37	94	156	88	14	10,493
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		20,941	8,038	1,650	345	37	94	156	88	14	10,493
(394) Tools, Shop, and Garage Equip		458,454									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	458,454	175,975	36,118	7,548	809	2,064	3,424	1,921	296	229,724
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		458,454	175,975	36,118	7,548	809	2,064	3,424	1,921	296	229,724
(395) Lab Equipment		-									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment		223,317									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	223,317	85,719	17,593	3,677	394	1,005	1,668	936	144	111,900
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		223,317	85,719	17,593	3,677	394	1,005	1,668	936	144	111,900
(397) Communication Equipment		5,179,569									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	5,179,569	1,988,148	408,057	85,274	9,138	23,314	38,679	21,709	3,340	2,595,399
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		5,179,569	1,988,148	408,057	85,274	9,138	23,314	38,679	21,709	3,340	2,595,399
(398) Misc. Equipment		3,466									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	3,466	1,330	273	57	6	16	26	15	2	1,737
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		3,466	1,330	273	57	6	16	26	15	2	1,737

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(391) Office Equipment								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	38	253	1	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		38	253	1	-	-	-	
(392) Transportation Equipment								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	44	298	2	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		44	298	2	-	-	-	
(393) Stores Equipment								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	3	23	0	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		3	23	0	-	-	-	
(394) Tools, Shop, and Garage Equip								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	74	499	3	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		74	499	3	-	-	-	
(395) Lab Equipment								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	-	-	-	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(396) Power Operated Equipment								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	36	243	1	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		36	243	1	-	-	-	
(397) Communication Equipment								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	839	5,640	33	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		839	5,640	33	-	-	-	
(398) Misc. Equipment								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	1	4	0	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		1	4	0	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
General Plant Adjustment		-									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total General Plant		9,814,436									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		9,814,436	3,767,215	773,201	161,581	17,315	44,176	73,290	41,134	6,328	4,917,857
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		9,814,436	3,767,215	773,201	161,581	17,315	44,176	73,290	41,134	6,328	4,917,857
Total Utility Plant		221,563,509									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		213,708,476	81,721,587	16,772,918	3,505,144	375,621	958,293	1,589,862	892,317	137,279	106,682,262
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		213,708,476	81,721,587	16,772,918	3,505,144	375,621	958,293	1,589,862	892,317	137,279	106,682,262
Additions to Utility Plant											
Plant Held for Future Use		148,411									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	148,411	56,967	11,692	2,443	262	668	1,108	622	96	74,366
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		148,411	56,967	11,692	2,443	262	668	1,108	622	96	74,366
CWIP Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
CWIP Distribution		4,706,058									
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-CS-C	4,706,058	1,799,257	369,288	77,172	8,270	21,099	35,004	19,646	3,022	2,348,814
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	-	-
Total		4,706,058	1,799,257	369,288	77,172	8,270	21,099	35,004	19,646	3,022	2,348,814
CWIP General		3,000,564									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	3,000,564	1,151,749	236,390	49,400	5,294	13,506	22,407	12,576	1,935	1,503,535
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		3,000,564	1,151,749	236,390	49,400	5,294	13,506	22,407	12,576	1,935	1,503,535

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
General Plant Adjustment								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	-	-	-	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total General Plant								
- Demand		-	-	-	-	-	-	
- Customer		1,589	10,688	63	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,589	10,688	63	-	-	-	
Total Utility Plant								
- Demand		-	-	-	-	-	-	
- Customer		34,467	231,842	1,361	805,524	-	-	
- Commodity		-	-	-	-	-	-	
Total		34,467	231,842	1,361	805,524	-	-	
Additions to Utility Plant								
Plant Held for Future Use								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	24	162	1	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		24	162	1	-	-	-	
CWIP Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
CWIP Distribution								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	759	5,104	30	18,592	-	-	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	0%
Total		759	5,104	30	18,592	-	-	
CWIP General								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	486	3,267	19	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		486	3,267	19	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Additional to Utility Plant		7,855,032									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		7,855,032	3,007,973	617,370	129,016	13,826	35,272	58,519	32,844	5,053	3,926,715
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		7,855,032	3,007,973	617,370	129,016	13,826	35,272	58,519	32,844	5,053	3,926,715
Total Utility Plant		221,563,509									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		221,563,509	84,729,560	17,390,288	3,634,160	389,447	993,565	1,648,381	925,161	142,332	110,608,976
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**221,563,509**	**84,729,560**	**17,390,288**	**3,634,160**	**389,447**	**993,565**	**1,648,381**	**925,161**	**142,332**	**110,608,976**
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Prepayments		443,667									
- Demand	TPIS-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TPIS-CS-C	443,667	170,314	34,956	7,305	783	1,997	3,313	1,860	286	222,334
- Commodity	TPIS-CS-E	-	-	-	-	-	-	-	-	-	-
Total		443,667	170,314	34,956	7,305	783	1,997	3,313	1,860	286	222,334
Cash Working Capital		6,769,519									
- Demand	O&MxPP-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	O&MxPP-CS-C	6,769,519	4,882,490	1,092,072	169,675	10,053	126,793	58,408	20,802	3,125	390,904
- Commodity	O&MxPP-CS-E	-	-	-	-	-	-	-	-	-	-
Total		6,769,519	4,882,490	1,092,072	169,675	10,053	126,793	58,408	20,802	3,125	390,904
Materials and Supplies		3,087,697									
- Demand	TPIS-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TPIS-CS-C	3,087,697	1,185,302	243,277	50,839	5,448	13,899	23,060	12,942	1,991	1,547,335
- Commodity	TPIS-CS-E	-	-	-	-	-	-	-	-	-	-
Total		3,087,697	1,185,302	243,277	50,839	5,448	13,899	23,060	12,942	1,991	1,547,335
Fuel Stock		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Additional to Utility Plant								
- Demand		-	-	-	-	-	-	
- Customer		1,269	8,534	50	18,592	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,269	8,534	50	18,592	-	-	
Total Utility Plant								
- Demand		-	-	-	-	-	-	
- Customer		35,736	240,376	1,411	824,116	-	-	
- Commodity		-	-	-	-	-	-	
Total		**35,736**	**240,376**	**1,411**	**824,116**	**-**	**-**	
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Prepayments								TPIS_CS
- Demand	TPIS-CS-D	-	-	-	-	-	-	0%
- Customer	TPIS-CS-C	72	483	3	(40)	-	-	100%
- Commodity	TPIS-CS-E	-	-	-	-	-	-	0%
Total		72	483	3	(40)	-	-	
Cash Working Capital								O&MxPP_CS
- Demand	O&MxPP-CS-D	-	-	-	-	-	-	0%
- Customer	O&MxPP-CS-C	932	6,270	66	7,931	-	-	100%
- Commodity	O&MxPP-CS-E	-	-	-	-	-	-	0%
Total		932	6,270	66	7,931	-	-	
Materials and Supplies								TPIS_CS
- Demand	TPIS-CS-D	-	-	-	-	-	-	0%
- Customer	TPIS-CS-C	500	3,363	20	(280)	-	-	100%
- Commodity	TPIS-CS-E	-	-	-	-	-	-	0%
Total		500	3,363	20	(280)	-	-	
Fuel Stock								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
ADIT - Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Distribution		-									
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - General		-									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
ADIT - Solar Direct		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Customer Advances		-									
- Demand	CA-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	CA-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	CA-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credits		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Other Rate Base Items		10,300,883									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		10,300,883	6,238,107	1,370,305	227,819	16,284	142,689	84,781	35,604	5,402	2,160,574
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		10,300,883	6,238,107	1,370,305	227,819	16,284	142,689	84,781	35,604	5,402	2,160,574
Total Rate Base		**231,864,391**									
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Customer		**231,864,391**	**90,967,666**	**18,760,593**	**3,861,978**	**405,731**	**1,136,254**	**1,733,161**	**960,765**	**147,735**	**112,769,550**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**231,864,391**	**90,967,666**	**18,760,593**	**3,861,978**	**405,731**	**1,136,254**	**1,733,161**	**960,765**	**147,735**	**112,769,550**
OPERATIONS & MAINTENANCE EXPENSES											

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
ADIT - Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
ADIT - Distribution								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	-	-	-	-	-	-	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - General								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	-	-	-	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
ADIT - Solar Direct								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Customer Advances								CA_CS
- Demand	CA-CS-D	-	-	-	-	-	-	0%
- Customer	CA-CS-C	-	-	-	-	-	-	0%
- Commodity	CA-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Investment Tax Credits								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Other Rate Base Items								
- Demand		-	-	-	-	-	-	
- Customer		1,504	10,115	88	7,611	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,504	10,115	88	7,611	-	-	
Total Rate Base								
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**37,240**	**250,491**	**1,500**	**831,727**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**37,240**	**250,491**	**1,500**	**831,727**	**-**	**-**	
OPERATIONS & MAINTENANCE EXPENSES								

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Production Expense											
Labor-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Fuel / Energy-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 502 Steam Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Account 505 Electric Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Demand-related Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Generation		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Solar Direct O&M Assignment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
						-	-	
Production Expense								
Labor-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Fuel / Energy-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 502 Steam Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Account 505 Electric Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Demand-related Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Generation								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Solar Direct O&M Assignment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Account 555 Purchased Power		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Production Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission Expenses											
Operations Expenses											
Total Transmission O&M Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Transmission O&M		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering		874,600									
- Demand	LBDO-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDO-CS-C	874,600	611,718	137,116	32,801	3,692	7,525	15,628	8,771	1,349	53,368
- Commodity	LBDO-CS-E	-	-	-	-	-	-	-	-	-	-
Total		874,600	611,718	137,116	32,801	3,692	7,525	15,628	8,771	1,349	53,368
(581) Load Dispatching		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(582) Station Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Account 555 Purchased Power								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Production Expenses								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Transmission Expenses								
Operations Expenses								
Total Transmission O&M Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Transmission O&M								
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering								LBDO_CS
- Demand	LBDO-CS-D	-	-	-	-	-	-	0%
- Customer	LBDO-CS-C	339	2,279	13	-	-	-	100%
- Commodity	LBDO-CS-E	-	-	-	-	-	-	0%
Total		339	2,279	13	-	-	-	
(581) Load Dispatching								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(582) Station Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(583) Overhead Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(584) Underground Line Expenses		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(585) Street Lighting Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust04	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(586) Meter Expense		3,609,389									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Meters	3,609,389	2,682,442	604,901	145,899	16,468	33,107	69,702	39,120	6,019	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		3,609,389	2,682,442	604,901	145,899	16,468	33,107	69,702	39,120	6,019	-
(587) Customer Installations Expense		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust04	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp		729,045									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	729,045	279,840	57,436	12,003	1,286	3,281	5,444	3,056	470	365,313
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		729,045	279,840	57,436	12,003	1,286	3,281	5,444	3,056	470	365,313
(589) Rents		2,182									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	2,182	838	172	36	4	10	16	9	1	1,093
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		2,182	838	172	36	4	10	16	9	1	1,093
Total Dist. Operations Expenses		5,215,216									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		5,215,216	3,574,837	799,625	190,739	21,450	43,923	90,790	50,957	7,839	419,774
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		5,215,216	3,574,837	799,625	190,739	21,450	43,923	90,790	50,957	7,839	419,774

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(583) Overhead Line Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(584) Underground Line Expenses								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(585) Street Lighting Expense								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Cust04	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(586) Meter Expense								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Meters	1,511	10,164	57	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		1,511	10,164	57	-	-	-	
(587) Customer Installations Expense								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Cust04	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	118	794	5	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		118	794	5	-	-	-	
(589) Rents								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	0	2	0	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		0	2	0	-	-	-	
Total Dist. Operations Expenses								
- Demand		-	-	-	-	-	-	
- Customer		1,968	13,240	74	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,968	13,240	74	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Maintenance Expense											
(590) Maintenance Supervision and Engineering		-									
- Demand	LBDM-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LBDM-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	LBDM-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(591) Maintenance of Structures		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(594) Maintenance of Underground Lines		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(595) Maintenance of Line Transformers		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(596) Maintenance of St Lights and Sig Systems		219,000									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust04	219,000	-	-	-	-	-	-	-	-	219,000
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		219,000	-	-	-	-	-	-	-	-	219,000
(597) Maintenance of Meters		272,846									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Meters	272,846	202,775	45,726	11,029	1,245	2,503	5,269	2,957	455	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		272,846	202,775	45,726	11,029	1,245	2,503	5,269	2,957	455	-

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Maintenance Expense								
(590) Maintenance Supervision and Engineering								LBDM_CS
- Demand	LBDM-CS-D	-	-	-	-	-	-	0%
- Customer	LBDM-CS-C	-	-	-	-	-	-	0%
- Commodity	LBDM-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(591) Maintenance of Structures								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(592) Maintenance of Station Equipment								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(593) Maintenance of Overhead Lines								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(594) Maintenance of Underground Lines								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(595) Maintenance of Line Transformers								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
(596) Maintenance of St Lights and Sig Systems								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Cust04	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(597) Maintenance of Meters								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Meters	114	768	4	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		114	768	4	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(598) Miscellaneous Distribution Expenses		105,093									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	105,093	40,339	8,279	1,730	185	473	785	440	68	52,661
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		105,093	40,339	8,279	1,730	185	473	785	440	68	52,661
Total Dist. Maintenance Expenses		596,939									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		596,939	243,114	54,006	12,759	1,430	2,976	6,054	3,398	523	271,661
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		596,939	243,114	54,006	12,759	1,430	2,976	6,054	3,398	523	271,661
Total Distribution Expenses		5,812,155									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		5,812,155	3,817,952	853,631	203,498	22,880	46,898	96,844	54,354	8,362	691,434
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		5,812,155	3,817,952	853,631	203,498	22,880	46,898	96,844	54,354	8,362	691,434
Customer Account Expense											
(901) Supervision/Customer Accts		1,839,091									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust05	1,839,091	1,361,534	332,764	44,288	1,025	50,181	11,658	1,118	138	35,598
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,839,091	1,361,534	332,764	44,288	1,025	50,181	11,658	1,118	138	35,598
(902) Meter Reading Expenses		316,520									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust05	316,520	234,329	57,271	7,622	176	8,637	2,006	192	24	6,127
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		316,520	234,329	57,271	7,622	176	8,637	2,006	192	24	6,127
(903) Records and Collection		7,408,158									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust05	7,408,158	5,484,482	1,340,429	178,400	4,130	202,138	46,962	4,503	554	143,396
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		7,408,158	5,484,482	1,340,429	178,400	4,130	202,138	46,962	4,503	554	143,396
(904) Uncollectible Accounts		2,937,423									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust05	2,937,423	2,174,663	531,496	70,738	1,638	80,150	18,621	1,785	220	56,858
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,937,423	2,174,663	531,496	70,738	1,638	80,150	18,621	1,785	220	56,858
(905) Miscellaneous Cust Accounts		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust05	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(598) Miscellaneous Distribution Expenses								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	17	114	1	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		17	114	1	-	-	-	
Total Dist. Maintenance Expenses								
- Demand		-	-	-	-	-	-	
- Customer		131	883	5	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		131	883	5	-	-	-	
Total Distribution Expenses								
- Demand		-	-	-	-	-	-	
- Customer		2,100	14,122	79	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		2,100	14,122	79	-	-	-	
Customer Account Expense								
(901) Supervision/Customer Accts								CUS
- Demand	Cust05	-	-	-	-	-	-	0%
- Customer		85	573	17	110	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		85	573	17	110	-	-	
(902) Meter Reading Expenses								CUS
- Demand	Cust05	-	-	-	-	-	-	0%
- Customer		15	99	3	19	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		15	99	3	19	-	-	
(903) Records and Collection								CUS
- Demand	Cust05	-	-	-	-	-	-	0%
- Customer		343	2,309	69	443	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		343	2,309	69	443	-	-	
(904) Uncollectible Accounts								CUS
- Demand	Cust05	-	-	-	-	-	-	0%
- Customer		136	916	27	176	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		136	916	27	176	-	-	
(905) Miscellaneous Cust Accounts								CUS
- Demand	Cust05	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total Customer Account Expenses		12,501,193									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		12,501,193	9,255,008	2,261,960	301,048	6,970	341,106	79,248	7,598	935	241,979
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		12,501,193	9,255,008	2,261,960	301,048	6,970	341,106	79,248	7,598	935	241,979
Customer Service Expenses											
(907) Supervision		188,495									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust06	188,495	162,863	19,902	1,060	25	240	56	5	1	4,258
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		188,495	162,863	19,902	1,060	25	240	56	5	1	4,258
(908) Customer Assistance Expenses		462,025									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust06	462,025	399,197	48,783	2,597	60	589	137	13	2	10,437
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		462,025	399,197	48,783	2,597	60	589	137	13	2	10,437
Customer Service - EV Direct		36,502									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	EV Direct	36,502	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		36,502	-	-	-	-	-	-	-	-	-
(909) Informational and Instructional Advertising		971,992									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust06	971,992	839,817	102,627	5,464	126	1,238	288	28	4	21,958
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		971,992	839,817	102,627	5,464	126	1,238	288	28	4	21,958
Customer Service - BS Direct		5,000									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	BS Direct	5,000	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		5,000	-	-	-	-	-	-	-	-	-
(910) Miscellaneous Customer Service		1,097,473									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust06	1,097,473	948,235	115,876	6,169	143	1,398	325	31	5	24,792
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		1,097,473	948,235	115,876	6,169	143	1,398	325	31	5	24,792
(911) Demonstration and Selling Exp		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	Cust06	-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total Customer Account Expenses								
- Demand		-	-	-	-	-	-	
- Customer		579	3,897	117	748	-	-	
- Commodity		-	-	-	-	-	-	
Total		579	3,897	117	748	-	-	
Customer Service Expenses								
(907) Supervision								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Cust06	10	69	0	7	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		10	69	0	7	-	-	
(908) Customer Assistance Expenses								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Cust06	25	168	1	16	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		25	168	1	16	-	-	
Customer Service - EV Direct								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	EV Direct	-	-	-	36,502	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	36,502	-	-	
(909) Informational and Instructional Advertising								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Cust06	53	354	2	34	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		53	354	2	34	-	-	
Customer Service - BS Direct								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	BS Direct	-	-	-	-	-	5,000	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	5,000	
(910) Miscellaneous Customer Service								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Cust06	59	399	2	38	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		59	399	2	38	-	-	
(911) Demonstration and Selling Exp								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Cust06	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(912) Demonstration and Selling Exp		-									
- Demand	Cust06	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(913) Advertising Expenses		-									
- Demand	Cust06	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(916) Misc Sales Expense		-									
- Demand	Cust06	-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Customer Service Expenses		2,761,486									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		2,761,486	2,350,112	287,188	15,289	354	3,465	805	77	12	61,445
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		2,761,486	2,350,112	287,188	15,289	354	3,465	805	77	12	61,445
Administrative & General Expense											
(920) Administrative and General Salaries		3,796,603									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	3,796,603	2,793,116	645,382	101,857	5,932	78,222	35,086	12,226	1,834	118,569
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		3,796,603	2,793,116	645,382	101,857	5,932	78,222	35,086	12,226	1,834	118,569
(921) Office Supplies and Expenses		837,247									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	837,247	615,953	142,323	22,462	1,308	17,250	7,737	2,696	404	26,148
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		837,247	615,953	142,323	22,462	1,308	17,250	7,737	2,696	404	26,148
(922) Administrative Expenses Transferred		(519,025)									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	(519,025)	(381,840)	(88,229)	(13,925)	(811)	(10,694)	(4,797)	(1,671)	(251)	(16,209)
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		(519,025)	(381,840)	(88,229)	(13,925)	(811)	(10,694)	(4,797)	(1,671)	(251)	(16,209)
(923) Outside Services Employed		2,193,049									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	2,193,049	1,613,400	372,795	58,836	3,427	45,184	20,267	7,062	1,059	68,490
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		2,193,049	1,613,400	372,795	58,836	3,427	45,184	20,267	7,062	1,059	68,490

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(912) Demonstration and Selling Exp								CUS
- Demand	Cust06	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(913) Advertising Expenses								CUS
- Demand	Cust06	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(916) Misc Sales Expense								CUS
- Demand	Cust06	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total Customer Service Expenses								
- Demand		-	-	-	-	-	-	
- Customer		147	989	6	36,597	-	5,000	
- Commodity		-	-	-	-	-	-	
Total		147	989	6	36,597	-	5,000	
Administrative & General Expense								
(920) Administrative and General Salaries								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	541	3,639	40	158	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	0%
Total		541	3,639	40	158	-	-	
(921) Office Supplies and Expenses								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	119	803	9	35	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	0%
Total		119	803	9	35	-	-	
(922) Administrative Expenses Transferred								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	(74)	(497)	(5)	(22)	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	0%
Total		(74)	(497)	(5)	(22)	-	-	
(923) Outside Services Employed								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	313	2,102	23	91	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	0%
Total		313	2,102	23	91	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
(924) Property Insurance		418,156									
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TUP-CS-C	418,156	160,507	32,943	6,884	738	1,882	3,123	1,753	270	209,531
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	-	-
Total		418,156	160,507	32,943	6,884	738	1,882	3,123	1,753	270	209,531
(925) Injuries and Damages		686,684									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	686,684	505,185	116,729	18,423	1,073	14,148	6,346	2,211	332	21,445
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		686,684	505,185	116,729	18,423	1,073	14,148	6,346	2,211	332	21,445
(926) Employee Benefits		3,504,780									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	3,504,780	2,578,425	595,776	94,028	5,476	72,209	32,389	11,287	1,693	109,456
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		3,504,780	2,578,425	595,776	94,028	5,476	72,209	32,389	11,287	1,693	109,456
(928) Regulatory Commission Fees		66,452									
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TUP-CS-C	66,452	25,507	5,235	1,094	117	299	496	279	43	33,298
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	-	-
Total		66,452	25,507	5,235	1,094	117	299	496	279	43	33,298
(929) Duplicate Charges		(24,497)									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	(24,497)	(18,022)	(4,164)	(657)	(38)	(505)	(226)	(79)	(12)	(765)
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		(24,497)	(18,022)	(4,164)	(657)	(38)	(505)	(226)	(79)	(12)	(765)
(930) Miscellaneous General Expenses		(412,625)									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	(412,625)	(303,564)	(70,142)	(11,070)	(645)	(8,501)	(3,813)	(1,329)	(199)	(12,886)
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		(412,625)	(303,564)	(70,142)	(11,070)	(645)	(8,501)	(3,813)	(1,329)	(199)	(12,886)
(931) Rents		31,438									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	31,438	12,067	2,477	518	55	142	235	132	20	15,753
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		31,438	12,067	2,477	518	55	142	235	132	20	15,753
(935) Maintenance of General Plant		586,054									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	586,054	224,954	46,171	9,649	1,034	2,638	4,376	2,456	378	293,662
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		586,054	224,954	46,171	9,649	1,034	2,638	4,376	2,456	378	293,662

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
(924) Property Insurance								TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	68	455	3	-	-	-	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	0%
Total		68	455	3	-	-	-	
(925) Injuries and Damages								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	98	658	7	29	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	0%
Total		98	658	7	29	-	-	
(926) Employee Benefits								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	499	3,359	37	146	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	0%
Total		499	3,359	37	146	-	-	
(928) Regulatory Commission Fees								TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	11	72	0	-	-	-	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	0%
Total		11	72	0	-	-	-	
(929) Duplicate Charges								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	(3)	(23)	(0)	(1)	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	0%
Total		(3)	(23)	(0)	(1)	-	-	
(930) Miscellaneous General Expenses								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	(59)	(396)	(4)	(17)	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	0%
Total		(59)	(396)	(4)	(17)	-	-	
(931) Rents								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	5	34	0	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		5	34	0	-	-	-	
(935) Maintenance of General Plant								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	95	638	4	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		95	638	4	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Total A&G Expense		11,164,318									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		11,164,318	7,825,689	1,797,296	288,099	17,666	212,274	101,220	37,023	5,571	866,492
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		11,164,318	7,825,689	1,797,296	288,099	17,666	212,274	101,220	37,023	5,571	866,492
Total O&M Expenses		32,239,152									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		32,239,152	23,248,761	5,200,075	807,933	47,871	603,743	278,117	99,053	14,880	1,861,350
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**32,239,152**	**23,248,761**	**5,200,075**	**807,933**	**47,871**	**603,743**	**278,117**	**99,053**	**14,880**	**1,861,350**
DEPRECIATION EXPENSE											
Depreciation Expense											
Intangible		-									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	-	-	-	-	-	-	-	-	-	-
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Transmission		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Steam Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Other Production		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Total A&G Expense								
- Demand		-	-	-	-	-	-	
- Customer		1,612	10,845	112	419	-	-	
- Commodity		-	-	-	-	-	-	
Total		1,612	10,845	112	419	-	-	
Total O&M Expenses								
- Demand		-	-	-	-	-	-	
- Customer		4,438	29,853	314	37,764	-	5,000	
- Commodity		-	-	-	-	-	-	
Total		**4,438**	**29,853**	**314**	**37,764**	**-**	**5,000**	
DEPRECIATION EXPENSE								
Depreciation Expense								
Intangible								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	-	-	-	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Transmission								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Steam Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Hydraulic Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Other Production								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Direct Assignment - Solar		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Distribution		9,469,409									
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	DISTPT-CS-C	9,469,409	3,620,419	743,072	155,284	16,641	42,454	70,434	39,531	6,082	4,726,223
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	-	-
Total		9,469,409	3,620,419	743,072	155,284	16,641	42,454	70,434	39,531	6,082	4,726,223
EV Direct Depreciation		123,170									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer	EV Direct	123,170	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		123,170	-	-	-	-	-	-	-	-	-
General Plant Dep		2,223,437									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	2,223,437	853,454	175,167	36,606	3,923	10,008	16,604	9,319	1,434	1,114,129
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		2,223,437	853,454	175,167	36,606	3,923	10,008	16,604	9,319	1,434	1,114,129
Regulatory Debits		(24,327)									
- Demand	PT&D-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	PT&D-CS-C	(24,327)	(9,338)	(1,917)	(401)	(43)	(109)	(182)	(102)	(16)	(12,190)
- Commodity	PT&D-CS-E	-	-	-	-	-	-	-	-	-	-
Total		(24,327)	(9,338)	(1,917)	(401)	(43)	(109)	(182)	(102)	(16)	(12,190)
Total Depreciation Expense		11,791,689									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		11,791,689	4,464,535	916,322	191,490	20,521	52,353	86,856	48,748	7,500	5,828,162
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Depreciation Expense		**11,791,689**	**4,464,535**	**916,322**	**191,490**	**20,521**	**52,353**	**86,856**	**48,748**	**7,500**	**5,828,162**
TAXES											
Taxes Other than Income											
Property Taxes		2,040,983									
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TUP-CS-C	2,040,983	783,420	160,793	33,602	3,601	9,187	15,241	8,554	1,316	1,022,704
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	-	-
Total		2,040,983	783,420	160,793	33,602	3,601	9,187	15,241	8,554	1,316	1,022,704

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Direct Assignment - Solar								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Distribution								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	1,527	10,271	60	37,411	-	-	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	0%
Total		1,527	10,271	60	37,411	-	-	
EV Direct Depreciation								CUS
- Demand		-	-	-	-	-	-	0%
- Customer	EV Direct	-	-	-	123,170	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	123,170	-	-	
General Plant Dep								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	360	2,421	14	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		360	2,421	14	-	-	-	
Regulatory Debits								PT&D_CS
- Demand	PT&D-CS-D	-	-	-	-	-	-	0%
- Customer	PT&D-CS-C	(4)	(26)	(0)	-	-	-	100%
- Commodity	PT&D-CS-E	-	-	-	-	-	-	0%
Total		(4)	(26)	(0)	-	-	-	
Total Depreciation Expense								
- Demand		-	-	-	-	-	-	
- Customer		1,883	12,666	74	160,581	-	-	
- Commodity		-	-	-	-	-	-	
Total Depreciation Expense		**1,883**	**12,666**	**74**	**160,581**	**-**	**-**	
TAXES								
Taxes Other than Income								
Property Taxes								TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	330	2,223	13	-	-	-	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	0%
Total		330	2,223	13	-	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Payroll Taxes		1,271,868									
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	LABORxAG-CS-C	1,271,868	935,698	216,204	34,122	1,987	26,204	11,754	4,096	614	39,721
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	-	-
Total		1,271,868	935,698	216,204	34,122	1,987	26,204	11,754	4,096	614	39,721
Other Taxes		98,207									
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	-	-
- Customer	TUP-CS-C	98,207	37,696	7,737	1,617	173	442	733	412	63	49,210
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	-	-
Total		98,207	37,696	7,737	1,617	173	442	733	412	63	49,210
Direct Assignment - EV Prop Tax		15,523									
- Demand	EV Direct	-	-	-	-	-	-	-	-	-	-
- Customer		15,523	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		15,523	-	-	-	-	-	-	-	-	-
Direct Assignment - Solar Prop Tax		-									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		-	-	-	-	-	-	-	-	-	-
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		3,426,580									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		3,426,580	1,756,814	384,734	69,341	5,761	35,833	27,728	13,062	1,994	1,111,635
- Commodity		-	-	-	-	-	-	-	-	-	-
Total Taxes Other than Income		**3,426,580**	**1,756,814**	**384,734**	**69,341**	**5,761**	**35,833**	**27,728**	**13,062**	**1,994**	**1,111,635**
Total Expenses		**47,445,887**									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		**47,457,421**	**29,470,109**	**6,501,131**	**1,068,764**	**74,153**	**691,929**	**392,701**	**160,862**	**24,374**	**8,801,147**
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		**47,457,421**	**29,470,109**	**6,501,131**	**1,068,764**	**74,153**	**691,929**	**392,701**	**160,862**	**24,374**	**8,801,147**
SUMMARY OF OPERATING EXPENSES											
Losses/(Gains) From Disposition Of Allowances		(11,534)									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		(11,534)	(4,525)	(933)	(192)	(20)	(57)	(86)	(48)	(7)	(5,610)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(11,534)	(4,525)	(933)	(192)	(20)	(57)	(86)	(48)	(7)	(5,610)

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Payroll Taxes								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	181	1,219	13	53	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	0%
Total		181	1,219	13	53	-	-	
Other Taxes								TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	16	107	1	-	-	-	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	0%
Total		16	107	1	-	-	-	
Direct Assignment - EV Prop Tax								CUS
- Demand	EV Direct	-	-	-	-	-	-	0%
- Customer		-	-	-	15,523	-	-	100%
- Commodity		-	-	-	-	-	-	0%
Total		-	-	-	15,523	-	-	
Direct Assignment - Solar Prop Tax								N/A
- Demand		-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	
Total Taxes Other than Income								
- Demand		-	-	-	-	-	-	
- Customer		528	3,549	27	15,576	-	-	
- Commodity		-	-	-	-	-	-	
Total Taxes Other than Income		**528**	**3,549**	**27**	**15,576**	**-**	**-**	
Total Expenses								
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**6,849**	**46,068**	**415**	**213,921**	**-**	**5,000**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**6,849**	**46,068**	**415**	**213,921**	**-**	**5,000**	
SUMMARY OF OPERATING EXPENSES								
Losses/(Gains) From Disposition Of Allowances								
- Demand		-	-	-	-	-	-	
- Customer		(2)	(12)	(0)	(41)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(2)	(12)	(0)	(41)	-	-	

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC	Lighting Service LS & RLS
Additional Uncollectibles		314,640									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		314,640	232,938	56,931	7,577	175	8,585	1,995	191	24	6,090
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		314,640	232,938	56,931	7,577	175	8,585	1,995	191	24	6,090
Additional PSC Fees		10,316									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		10,316	3,960	813	170	18	46	77	43	7	5,169
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		10,316	3,960	813	170	18	46	77	43	7	5,169
CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Re-allocation of CSR Credit		-									
- Demand		-									
- Customer		-									
- Commodity		-									
Total		-	-	-	-	-	-	-	-	-	-
Investment Tax Credit		(81,351)									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		(81,351)	(31,916)	(6,582)	(1,355)	(142)	(399)	(608)	(337)	(52)	(39,566)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(81,351)	(31,916)	(6,582)	(1,355)	(142)	(399)	(608)	(337)	(52)	(39,566)
Additional Revenue Requirements from Capitalization		(452,694)									
- Demand		-	-	-	-	-	-	-	-	-	-
- Customer		(452,694)	(177,606)	(36,628)	(7,540)	(792)	(2,218)	(3,384)	(1,876)	(288)	(220,172)
- Commodity		-	-	-	-	-	-	-	-	-	-
Total		(452,694)	(177,606)	(36,628)	(7,540)	(792)	(2,218)	(3,384)	(1,876)	(288)	(220,172)
Total Expenses Excl. Income Taxes											
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
- Customer		**47,236,799**	**29,492,959**	**6,514,730**	**1,067,423**	**73,391**	**697,887**	**390,695**	**158,836**	**24,056**	**8,547,059**
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total		**47,236,799**	**29,492,959**	**6,514,730**	**1,067,423**	**73,391**	**697,887**	**390,695**	**158,836**	**24,056**	**8,547,059**

Louisville Gas and Electric Company Allocation to Customer Classes Customer Service	Allocation Factor	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS	Classification Factor
Additional Uncollectibles								
- Demand		-	-	-	-	-	-	
- Customer		15	98	3	19	-	-	
- Commodity		-	-	-	-	-	-	
Total		15	98	3	19	-	-	
Additional PSC Fees								
- Demand		-	-	-	-	-	-	
- Customer		2	11	0	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		2	11	0	-	-	-	
CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Re-allocation of CSR Credit								
- Demand								
- Customer								
- Commodity								
Total		-	-	-	-	-	-	
Investment Tax Credit								
- Demand		-	-	-	-	-	-	
- Customer		(13)	(88)	(1)	(292)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(13)	(88)	(1)	(292)	-	-	
Additional Revenue Requirements from Capitalization								
- Demand		-	-	-	-	-	-	
- Customer		(73)	(489)	(3)	(1,624)	-	-	
- Commodity		-	-	-	-	-	-	
Total		(73)	(489)	(3)	(1,624)	-	-	
Total Expenses Excl. Income Taxes								
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**6,777**	**45,588**	**414**	**211,982**	**-**	**5,000**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	
Total		**6,777**	**45,588**	**414**	**211,982**	**-**	**5,000**	

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
UTILITY PLANT							
Intangible Plant							
Total Intangible Plant							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Total Intangible Plant							
- Demand							
- Customer							
- Commodity							
Total							
Production Plant							
Total Electric Steam Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Total Electric Hydro Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Solar Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Wind Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Total Electric Other Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Direct Assign Plant - Solar							
- Demand	Solar-DirectPlant						
- Customer							
- Commodity							
Total							
Total Production Plant							
- Demand							
- Customer							
- Commodity							
Total							
Transmission Plant							
Total Electric Transmission							
- Demand		6CP					
- Customer							
- Commodity							
Total							
Total Transmission Plant							
- Demand							
- Customer							
- Commodity							
Total							
Distribution Plant							
(360) Land and Land Rights							
- Demand			NCPP				
- Customer							
- Commodity							
Total							
(361) Structures and Improvements							
- Demand			NCPP				
- Customer							
- Commodity							
Total							
(362) Station Equipment							
- Demand			NCPP				
- Customer							
- Commodity							
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(363) PC HW/SW and Comm Equipment							
- Demand	DISTPT-PROD-D	DISTPT-TRANS-D	DISTPT-SUB-D	DISTPT-PRI-D	DISTPT-SEC-D	DISTPT-XFMR-D	DISTPT-CS-D
- Customer	DISTPT-PROD-C	DISTPT-TRANS-C	DISTPT-SUB-C	DISTPT-PRI-C	DISTPT-SEC-C	DISTPT-XFMR-C	DISTPT-CS-C
- Commodity	DISTPT-PROD-E	DISTPT-TRANS-E	DISTPT-SUB-E	DISTPT-PRI-E	DISTPT-SEC-E	DISTPT-XFMR-E	DISTPT-CS-E
Total							
(364) Poles, Towers & Fixtures							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(365) Overhead Conductors and Devices							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(366) Underground Conduit							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(367) Underground Conductors and Devices							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(368) Line Transformers							
- Demand						SICDT	
- Customer						Cust09	
- Commodity							
Total							
OPEN 13							
- Demand						SICDT	
- Customer						Cust09	
- Commodity							
Total							
(369) Services							
- Demand							
- Customer							Services
- Commodity							
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(370) Meters							
- Demand							
- Customer							Meters
- Commodity							
Total							
(371.01) EV Direct Plant and ADIT							
- Demand							
- Customer							EV Direct
- Commodity							
Total							
(371) Install on Customer Premises							
- Demand							
- Customer							Cust04
- Commodity							
Total							
(373) Street Lighting							
- Demand							
- Customer							Cust04
- Commodity							
Total							
Distribution Plant Adjustment							
- Demand							
- Customer							Meters
- Commodity							
Total							
Total Distribution Plant							
- Demand							
- Customer							
- Commodity							
Total							
General Plant							
(389) Land and Land Rights							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(390) Structures and Improvements							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(391) Office Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(392) Transportation Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(393) Stores Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(394) Tools, Shop, and Garage Equip							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(395) Lab Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(396) Power Operated Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(397) Communication Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(398) Misc. Equipment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
General Plant Adjustment							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Total General Plant							
- Demand							
- Customer							
- Commodity							
Total							
Total Utility Plant							
- Demand							
- Customer							
- Commodity							
Total							
Additions to Utility Plant							
Plant Held for Future Use							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
CWIP Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
CWIP Transmission							
- Demand		6CP					
- Customer							
- Commodity							
Total							
CWIP Distribution							
- Demand	DISTPT-PROD-D	DISTPT-TRANS-D	DISTPT-SUB-D	DISTPT-PRI-D	DISTPT-SEC-D	DISTPT-XFMR-D	DISTPT-CS-D
- Customer	DISTPT-PROD-C	DISTPT-TRANS-C	DISTPT-SUB-C	DISTPT-PRI-C	DISTPT-SEC-C	DISTPT-XFMR-C	DISTPT-CS-C
- Commodity	DISTPT-PROD-E	DISTPT-TRANS-E	DISTPT-SUB-E	DISTPT-PRI-E	DISTPT-SEC-E	DISTPT-XFMR-E	DISTPT-CS-E
Total							
CWIP General							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Total Additional to Utility Plant							
- Demand							
- Customer							
- Commodity							
Total							
Total Utility Plant							
- Demand							
- Customer							
- Commodity							
Total							
OTHER RATE BASE ITEMS							
Other Rate Base Items							
Prepayments							
- Demand	TPIS-PROD-D	TPIS-TRANS-D	TPIS-SUB-D	TPIS-PRI-D	TPIS-SEC-D	TPIS-XFMR-D	TPIS-CS-D
- Customer	TPIS-PROD-C	TPIS-TRANS-C	TPIS-SUB-C	TPIS-PRI-C	TPIS-SEC-C	TPIS-XFMR-C	TPIS-CS-C
- Commodity	TPIS-PROD-E	TPIS-TRANS-E	TPIS-SUB-E	TPIS-PRI-E	TPIS-SEC-E	TPIS-XFMR-E	TPIS-CS-E
Total							
Cash Working Capital							
- Demand	O&MxPP-PROD-D	O&MxPP-TRANS-D	O&MxPP-SUB-D	O&MxPP-PRI-D	O&MxPP-SEC-D	O&MxPP-XFMR-D	O&MxPP-CS-D
- Customer	O&MxPP-PROD-C	O&MxPP-TRANS-C	O&MxPP-SUB-C	O&MxPP-PRI-C	O&MxPP-SEC-C	O&MxPP-XFMR-C	O&MxPP-CS-C
- Commodity	O&MxPP-PROD-E	O&MxPP-TRANS-E	O&MxPP-SUB-E	O&MxPP-PRI-E	O&MxPP-SEC-E	O&MxPP-XFMR-E	O&MxPP-CS-E
Total							
Materials and Supplies							
- Demand	TPIS-PROD-D	TPIS-TRANS-D	TPIS-SUB-D	TPIS-PRI-D	TPIS-SEC-D	TPIS-XFMR-D	TPIS-CS-D
- Customer	TPIS-PROD-C	TPIS-TRANS-C	TPIS-SUB-C	TPIS-PRI-C	TPIS-SEC-C	TPIS-XFMR-C	TPIS-CS-C
- Commodity	TPIS-PROD-E	TPIS-TRANS-E	TPIS-SUB-E	TPIS-PRI-E	TPIS-SEC-E	TPIS-XFMR-E	TPIS-CS-E
Total							
Fuel Stock							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
ADIT - Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
ADIT - Transmission							
- Demand		6CP					
- Customer							
- Commodity							
Total							
ADIT - Distribution							
- Demand	DISTPT-PROD-D	DISTPT-TRANS-D	DISTPT-SUB-D	DISTPT-PRI-D	DISTPT-SEC-D	DISTPT-XFMR-D	DISTPT-CS-D
- Customer	DISTPT-PROD-C	DISTPT-TRANS-C	DISTPT-SUB-C	DISTPT-PRI-C	DISTPT-SEC-C	DISTPT-XFMR-C	DISTPT-CS-C
- Commodity	DISTPT-PROD-E	DISTPT-TRANS-E	DISTPT-SUB-E	DISTPT-PRI-E	DISTPT-SEC-E	DISTPT-XFMR-E	DISTPT-CS-E
Total							
ADIT - General							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
ADIT - Solar Direct							
- Demand	Solar-DirectADIT						
- Customer							
- Commodity							
Total							
Customer Advances							
- Demand	CA-PROD-D	CA-TRANS-D	CA-SUB-D	CA-PRI-D	CA-SEC-D	CA-XFMR-D	CA-CS-D
- Customer	CA-PROD-C	CA-TRANS-C	CA-SUB-C	CA-PRI-C	CA-SEC-C	CA-XFMR-C	CA-CS-C
- Commodity	CA-PROD-E	CA-TRANS-E	CA-SUB-E	CA-PRI-E	CA-SEC-E	CA-XFMR-E	CA-CS-E
Total							
Investment Tax Credits							
- Demand	6CP						
- Customer							
- Commodity							
Total							
Total Other Rate Base Items							
- Demand							
- Customer							
- Commodity							
Total							
Total Rate Base							
- Demand							
- Customer							
- Commodity							
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
OPERATIONS & MAINTENANCE EXPENSES							
Production Expense							
Labor-related Expenses							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Fuel / Energy-related Expenses							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Account 502 Steam Expenses							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Account 505 Electric Expenses							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Demand-related Expenses							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Solar Generation							
- Demand	6CP						
- Customer							
- Commodity							
Total							
Solar Direct O&M Assignment							
- Demand	SSP-Direct						
- Customer							
- Commodity							
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Account 555 Purchased Power							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Total Production Expenses							
- Demand							
- Customer							
- Commodity							
Total							
Transmission Expenses							
Operations Expenses							
Total Transmission O&M Expenses							
- Demand		6CP					
- Customer							
- Commodity							
Total							
Total Transmission O&M							
- Demand							
- Customer							
- Commodity							
Total							
Distribution Expenses							
Operations Expenses							
(580) Operation Supervision & Engineering							
- Demand	LBDO-PROD-D	LBDO-TRANS-D	LBDO-SUB-D	LBDO-PRI-D	LBDO-SEC-D	LBDO-XFMR-D	LBDO-CS-D
- Customer	LBDO-PROD-C	LBDO-TRANS-C	LBDO-SUB-C	LBDO-PRI-C	LBDO-SEC-C	LBDO-XFMR-C	LBDO-CS-C
- Commodity	LBDO-PROD-E	LBDO-TRANS-E	LBDO-SUB-E	LBDO-PRI-E	LBDO-SEC-E	LBDO-XFMR-E	LBDO-CS-E
Total							
(581) Load Dispatching							
- Demand			NCPP				
- Customer							
- Commodity							
Total							
(582) Station Expenses							
- Demand			NCPP				
- Customer							
- Commodity							
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(583) Overhead Line Expenses							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(584) Underground Line Expenses							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(585) Street Lighting Expense							
- Demand							
- Customer							Cust04
- Commodity							
Total							
(586) Meter Expense							
- Demand							
- Customer							Meters
- Commodity							
Total							
(587) Customer Installations Expense							
- Demand							
- Customer							Cust04
- Commodity							
Total							
(588) Miscellaneous Distribution Exp							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(589) Rents							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Total Dist. Operations Expenses							
- Demand							
- Customer							
- Commodity							
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Maintenance Expense							
(590) Maintenance Supervision and Engineering							
- Demand	LBDM-PROD-D	LBDM-TRANS-D	LBDM-SUB-D	LBDM-PRI-D	LBDM-SEC-D	LBDM-XFMR-D	LBDM-CS-D
- Customer	LBDM-PROD-C	LBDM-TRANS-C	LBDM-SUB-C	LBDM-PRI-C	LBDM-SEC-C	LBDM-XFMR-C	LBDM-CS-C
- Commodity	LBDM-PROD-E	LBDM-TRANS-E	LBDM-SUB-E	LBDM-PRI-E	LBDM-SEC-E	LBDM-XFMR-E	LBDM-CS-E
Total							
(591) Maintenance of Structures							
- Demand			NCPP				
- Customer							
- Commodity							
Total							
(592) Maintenance of Station Equipment							
- Demand			NCPP				
- Customer							
- Commodity							
Total							
(593) Maintenance of Overhead Lines							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(594) Maintenance of Underground Lines							
- Demand				NCPP	SICD		
- Customer				Cust08	Cust07		
- Commodity							
Total							
(595) Maintenance of Line Transformers							
- Demand						SICDT	
- Customer						Cust09	
- Commodity							
Total							
(596) Maintenance of St Lights and Sig Systems							
- Demand							
- Customer							Cust04
- Commodity							
Total							
(597) Maintenance of Meters							
- Demand							
- Customer							Meters
- Commodity							
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(598) Miscellaneous Distribution Expenses							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Total Dist. Maintenance Expenses							
- Demand							
- Customer							
- Commodity							
Total							
Total Distribution Expenses							
- Demand							
- Customer							
- Commodity							
Total							
Customer Account Expense							
(901) Supervision/Customer Accts							
- Demand							
- Customer							Cust05
- Commodity							
Total							
(902) Meter Reading Expenses							
- Demand							
- Customer							Cust05
- Commodity							
Total							
(903) Records and Collection							
- Demand							
- Customer							Cust05
- Commodity							
Total							
(904) Uncollectible Accounts							
- Demand							
- Customer							Cust05
- Commodity							
Total							
(905) Miscellaneous Cust Accounts							
- Demand							
- Customer							Cust05
- Commodity							
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Total Customer Account Expenses							
- Demand							
- Customer							
- Commodity							
Total							
Customer Service Expenses							
(907) Supervision							
- Demand							
- Customer							Cust06
- Commodity							
Total							
(908) Customer Assistance Expenses							
- Demand							
- Customer							Cust06
- Commodity							
Total							
Customer Service - EV Direct							
- Demand							
- Customer							EV Direct
- Commodity							
Total							
(909) Informational and Instructional Advertising							
- Demand							
- Customer							Cust06
- Commodity							
Total							
Customer Service - BS Direct							
- Demand							
- Customer							BS Direct
- Commodity							
Total							
(910) Miscellaneous Customer Service							
- Demand							
- Customer							Cust06
- Commodity							
Total							
(911) Demonstration and Selling Exp							
- Demand							
- Customer							Cust06
- Commodity							
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(912) Demonstration and Selling Exp							
- Demand							
- Customer							Cust06
- Commodity							
Total							
(913) Advertising Expenses							
- Demand							
- Customer							Cust06
- Commodity							
Total							
(916) Misc Sales Expense							
- Demand							
- Customer							Cust06
- Commodity							
Total							
Total Customer Service Expenses							
- Demand							
- Customer							
- Commodity							
Total							
Administrative & General Expense							
(920) Administrative and General Salaries							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(921) Office Supplies and Expenses							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(922) Administrative Expenses Transferred							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(923) Outside Services Employed							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
(924) Property Insurance							
- Demand	TUP-PROD-D	TUP-TRANS-D	TUP-SUB-D	TUP-PRI-D	TUP-SEC-D	TUP-XFMR-D	TUP-CS-D
- Customer	TUP-PROD-C	TUP-TRANS-C	TUP-SUB-C	TUP-PRI-C	TUP-SEC-C	TUP-XFMR-C	TUP-CS-C
- Commodity	TUP-PROD-E	TUP-TRANS-E	TUP-SUB-E	TUP-PRI-E	TUP-SEC-E	TUP-XFMR-E	TUP-CS-E
Total							
(925) Injuries and Damages							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(926) Employee Benefits							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(928) Regulatory Commission Fees							
- Demand	TUP-PROD-D	TUP-TRANS-D	TUP-SUB-D	TUP-PRI-D	TUP-SEC-D	TUP-XFMR-D	TUP-CS-D
- Customer	TUP-PROD-C	TUP-TRANS-C	TUP-SUB-C	TUP-PRI-C	TUP-SEC-C	TUP-XFMR-C	TUP-CS-C
- Commodity	TUP-PROD-E	TUP-TRANS-E	TUP-SUB-E	TUP-PRI-E	TUP-SEC-E	TUP-XFMR-E	TUP-CS-E
Total							
(929) Duplicate Charges							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(930) Miscellaneous General Expenses							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
(931) Rents							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
(935) Maintenance of General Plant							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Total A&G Expense							
- Demand							
- Customer							
- Commodity							
Total							
Total O&M Expenses							
- Demand							
- Customer							
- Commodity							
Total							
DEPRECIATION EXPENSE							
Depreciation Expense							
Intangible							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Transmission							
- Demand		6CP					
- Customer							
- Commodity							
Total							
Steam Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Hydraulic Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							
Other Production							
- Demand	6CP						
- Customer							
- Commodity	Energy						
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Direct Assignment - Solar							
- Demand	Solar-DirectDepExp						
- Customer							
- Commodity							
Total							
Distribution							
- Demand	DISTPT-PROD-D	DISTPT-TRANS-D	DISTPT-SUB-D	DISTPT-PRI-D	DISTPT-SEC-D	DISTPT-XFMR-D	DISTPT-CS-D
- Customer	DISTPT-PROD-C	DISTPT-TRANS-C	DISTPT-SUB-C	DISTPT-PRI-C	DISTPT-SEC-C	DISTPT-XFMR-C	DISTPT-CS-C
- Commodity	DISTPT-PROD-E	DISTPT-TRANS-E	DISTPT-SUB-E	DISTPT-PRI-E	DISTPT-SEC-E	DISTPT-XFMR-E	DISTPT-CS-E
Total							
EV Direct Depreciation							
- Demand							
- Customer							EV Direct
- Commodity							
Total							
General Plant Dep							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Regulatory Debits							
- Demand	PT&D-PROD-D	PT&D-TRANS-D	PT&D-SUB-D	PT&D-PRI-D	PT&D-SEC-D	PT&D-XFMR-D	PT&D-CS-D
- Customer	PT&D-PROD-C	PT&D-TRANS-C	PT&D-SUB-C	PT&D-PRI-C	PT&D-SEC-C	PT&D-XFMR-C	PT&D-CS-C
- Commodity	PT&D-PROD-E	PT&D-TRANS-E	PT&D-SUB-E	PT&D-PRI-E	PT&D-SEC-E	PT&D-XFMR-E	PT&D-CS-E
Total							
Total Depreciation Expense							
- Demand							
- Customer							
- Commodity							
Total Depreciation Expense							
TAXES							
Taxes Other than Income							
Property Taxes							
- Demand	TUP-PROD-D	TUP-TRANS-D	TUP-SUB-D	TUP-PRI-D	TUP-SEC-D	TUP-XFMR-D	TUP-CS-D
- Customer	TUP-PROD-C	TUP-TRANS-C	TUP-SUB-C	TUP-PRI-C	TUP-SEC-C	TUP-XFMR-C	TUP-CS-C
- Commodity	TUP-PROD-E	TUP-TRANS-E	TUP-SUB-E	TUP-PRI-E	TUP-SEC-E	TUP-XFMR-E	TUP-CS-E
Total							

Louisville Gas and Electric Company Allocation to Customer Classes ALLOCATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Payroll Taxes							
- Demand	LABORxAG-PROD-D	LABORxAG-TRANS-D	LABORxAG-SUB-D	LABORxAG-PRI-D	LABORxAG-SEC-D	LABORxAG-XFMR-D	LABORxAG-CS-D
- Customer	LABORxAG-PROD-C	LABORxAG-TRANS-C	LABORxAG-SUB-C	LABORxAG-PRI-C	LABORxAG-SEC-C	LABORxAG-XFMR-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROD-E	LABORxAG-TRANS-E	LABORxAG-SUB-E	LABORxAG-PRI-E	LABORxAG-SEC-E	LABORxAG-XFMR-E	LABORxAG-CS-E
Total							
Other Taxes							
- Demand	TUP-PROD-D	TUP-TRANS-D	TUP-SUB-D	TUP-PRI-D	TUP-SEC-D	TUP-XFMR-D	TUP-CS-D
- Customer	TUP-PROD-C	TUP-TRANS-C	TUP-SUB-C	TUP-PRI-C	TUP-SEC-C	TUP-XFMR-C	TUP-CS-C
- Commodity	TUP-PROD-E	TUP-TRANS-E	TUP-SUB-E	TUP-PRI-E	TUP-SEC-E	TUP-XFMR-E	TUP-CS-E
Total							
Direct Assignment - EV Prop Tax							
- Demand							
- Customer							EV Direct
- Commodity							
Total							
Direct Assignment - Solar Prop Tax							
- Demand	Solar-DirectPropTax						
- Customer							
- Commodity							
Total							
Total Taxes Other than Income							
- Demand							
- Customer							
- Commodity							
Total Taxes Other than Income							

Louisville Gas and Electric Company Allocation to Customer Classes CLASSIFICATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
UTILITY PLANT							
Intangible Plant							
Total Intangible Plant	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
Production Plant							
Total Electric Steam Production	DEM						
Total Electric Hydro Production	DEM						
Solar Production	DEM						
Wind Production	DEM						
Total Electric Other Production	DEM						
Direct Assign Plant - Solar	DEM						
Transmission Plant							
Total Electric Transmission		DEM					
Distribution Plant							
(360) Land and Land Rights			DEM				
(361) Structures and Improvements			DEM				
(362) Station Equipment			DEM				
(363) PC HW/SW and Comm Equipment			DISTPT_SUB	DISTPT_PRI	DISTPT_SEC	DISTPT_XFMR	DISTPT_CS
(364) Poles, Towers & Fixtures				P-LINES	P-LINES		
(365) Overhead Conductors and Devices				P-LINES	P-LINES		
(366) Underground Conduit				UD-LINES	UD-LINES		
(367) Underground Conductors and Devices				UD-LINES	UD-LINES		
(368) Line Transformers						L-Transformers	
OPEN 13						L-Transformers	
(369) Services							CUS
(370) Meters							CUS
(371.01) EV Direct Plant and ADIT							CUS
(371) Install on Customer Premises							CUS
(373) Street Lighting							CUS
Distribution Plant Adjustment							CUS
General Plant							
(389) Land and Land Rights	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(390) Structures and Improvements	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(391) Office Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(392) Transportation Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(393) Stores Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(394) Tools, Shop, and Garage Equip	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(395) Lab Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(396) Power Operated Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(397) Communication Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(398) Misc. Equipment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
General Plant Adjustment	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS

Louisville Gas and Electric Company Allocation to Customer Classes CLASSIFICATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Additions to Utility Plant							
Plant Held for Future Use	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
CWIP Production	DEM						
CWIP Transmission		DEM					
CWIP Distribution	DISTPT_PROD	DISTPT_TRANS	DISTPT_SUB	DISTPT_PRI	DISTPT_SEC	DISTPT_XFMR	DISTPT_CS
CWIP General	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
ACCUMULATED DEPRECIATION							
OTHER RATE BASE ITEMS							
Other Rate Base Items							
Prepayments	TPIS_PROD	TPIS_TRANS	TPIS_SUB	TPIS_PRI	TPIS_SEC	TPIS_XFMR	TPIS_CS
Cash Working Capital	O&MxPP_PROD	O&MxPP_TRANS	O&MxPP_SUB	O&MxPP_PRI	O&MxPP_SEC	O&MxPP_XFMR	O&MxPP_CS
Materials and Supplies	TPIS_PROD	TPIS_TRANS	TPIS_SUB	TPIS_PRI	TPIS_SEC	TPIS_XFMR	TPIS_CS
Fuel Stock	DEM						
ADIT - Production	DEM						
ADIT - Transmission		DEM					
ADIT - Distribution	DISTPT_PROD	DISTPT_TRANS	DISTPT_SUB	DISTPT_PRI	DISTPT_SEC	DISTPT_XFMR	DISTPT_CS
ADIT - General	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
ADIT - Solar Direct	DEM						
Customer Advances	CA_PROD	CA_TRANS	CA_SUB	CA_PRI	CA_SEC	CA_XFMR	CA_CS
Investment Tax Credits	DEM						
OPERATIONS & MAINTENANCE EXPENSES							
Production Expense							
Labor-related Expenses	LBSUB1_PROD						
Fuel / Energy-related Expenses	COM						
Account 502 Steam Expenses	ACC502						
Account 505 Electric Expenses	ACC505						
Demand-related Expenses	DEM						
Solar Generation	DEM						
Solar Direct O&M Assignment	DEM						
Account 555 Purchased Power	OMPP						
Transmission Expenses							
Operations Expenses							
Total Transmission O&M Expenses		DEM					

Louisville Gas and Electric Company Allocation to Customer Classes CLASSIFICATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Distribution Expenses							
Operations Expenses							
(580) Operation Supervision & Engineering	LBDO_PROD	LBDO_TRANS	LBDO_SUB	LBDO_PRI	LBDO_SEC	LBDO_XFMR	LBDO_CS
(581) Load Dispatching			DEM				
(582) Station Expenses			DEM				
(583) Overhead Line Expenses				P-LINES	P-LINES		
(584) Underground Line Expenses				UD-LINES	UD-LINES		
(585) Street Lighting Expense							CUS
(586) Meter Expense							CUS
(587) Customer Installations Expense							CUS
(588) Miscellaneous Distribution Exp	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(589) Rents	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
Maintenance Expense							
(590) Maintenance Supervision and Engineering	LBDM_PROD	LBDM_TRANS	LBDM_SUB	LBDM_PRI	LBDM_SEC	LBDM_XFMR	LBDM_CS
(591) Maintenance of Structures			DEM				
(592) Maintenance of Station Equipment			DEM				
(593) Maintenance of Overhead Lines				P-LINES	P-LINES		
(594) Maintenance of Underground Lines				UD-LINES	UD-LINES		
(595) Maintenance of Line Transformers						L-Transformers	
(596) Maintenance of St Lights and Sig Systems							CUS
(597) Maintenance of Meters							CUS
(598) Miscellaneous Distribution Expenses	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
Customer Account Expense							
(901) Supervision/Customer Accts							CUS
(902) Meter Reading Expenses							CUS
(903) Records and Collection							CUS
(904) Uncollectible Accounts							CUS
(905) Miscellaneous Cust Accounts							CUS
Customer Service Expenses							
(907) Supervision							CUS
(908) Customer Assistance Expenses							CUS
Customer Service - EV Direct							CUS
(909) Informational and Instructional Advertising							CUS
Customer Service - BS Direct							CUS
(910) Miscellaneous Customer Service							CUS
(911) Demonstration and Selling Exp							CUS
(912) Demonstration and Selling Exp							CUS
(913) Advertising Expenses							CUS
(916) Misc Sales Expense							CUS

Louisville Gas and Electric Company Allocation to Customer Classes CLASSIFICATION FACTORS	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Administrative & General Expense							
(920) Administrative and General Salaries	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(921) Office Supplies and Expenses	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(922) Administrative Expenses Transferred	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(923) Outside Services Employed	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(924) Property Insurance	TUP_PROD	TUP_TRANS	TUP_SUB	TUP_PRI	TUP_SEC	TUP_XFMR	TUP_CS
(925) Injuries and Damages	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(926) Employee Benefits	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(928) Regulatory Commission Fees	TUP_PROD	TUP_TRANS	TUP_SUB	TUP_PRI	TUP_SEC	TUP_XFMR	TUP_CS
(929) Duplicate Charges	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(930) Miscellaneous General Expenses	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
(931) Rents	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
(935) Maintenance of General Plant	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
DEPRECIATION EXPENSE							
Depreciation Expense							
Intangible	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
Transmission		DEM					
Steam Production	DEM						
Hydraulic Production	DEM						
Other Production	DEM						
Direct Assignment - Solar	DEM						
Distribution	DISTPT_PROD	DISTPT_TRANS	DISTPT_SUB	DISTPT_PRI	DISTPT_SEC	DISTPT_XFMR	DISTPT_CS
EV Direct Depreciation							CUS
General Plant Dep	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
Regulatory Debits	PT&D_PROD	PT&D_TRANS	PT&D_SUB	PT&D_PRI	PT&D_SEC	PT&D_XFMR	PT&D_CS
TAXES							
Taxes Other than Income							
Property Taxes	TUP_PROD	TUP_TRANS	TUP_SUB	TUP_PRI	TUP_SEC	TUP_XFMR	TUP_CS
Payroll Taxes	LABORxAG_PROD	LABORxAG_TRANS	LABORxAG_SUB	LABORxAG_PRI	LABORxAG_SEC	LABORxAG_XFMR	LABORxAG_CS
Other Taxes	TUP_PROD	TUP_TRANS	TUP_SUB	TUP_PRI	TUP_SEC	TUP_XFMR	TUP_CS
Direct Assignment - EV Prop Tax							CUS
Direct Assignment - Solar Prop Tax	DEM						

Louisville Gas and Electric Company Summary of Allocators Description		Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
External Allocators										
External Allocators										
Energy	Energy Usage by Class	100.00%	37.29%	10.67%	11.37%	0.52%	12.20%	17.37%	9.14%	0.58%
EV Direct	Direct Assignment to EV	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BS Direct	Direct Assignment to Business Solar	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cust05	Weighted Average Customers	100.00%	74.03%	18.09%	2.41%	0.06%	2.73%	0.63%	0.06%	0.01%
Cust04	Street Lighting	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cust06	Average Customers	100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
Cust07	Average Secondary Customers	100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
Cust08	Average Primary Customers	100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
Cust09	Average Transformer Customers	100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
Services	Customer Services -- Weighted cost of Services	100.00%	85.95%	12.45%	0.74%	0.00%	0.85%	0.00%	0.00%	0.00%
Solar-DirectPlant	Plant Assignment to Solar Share and Business Solar	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Solar-DirectDepExp	Depreciation Assignment to Solar Share and Business Solar	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Solar-DirectPropTax	Property Tax Assignment to Solar Share and Business Solar	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Solar-DirectADIT	ADIT Tax Assignment to Solar Share and Business Solar	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SSP-Direct	Direct Assignment to Solar Share	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NCPT	Maximum Class Non-Coincident Peak Demands (Transmission)	100.00%	46.91%	11.81%	12.04%	0.44%	10.44%	11.32%	5.77%	0.47%
NCPP	Maximum Class Non-Coincident Peak Demands (Primary)	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
SICDT	Sum of the Individual Customer Demands (Transformer)	100.00%	70.51%	11.00%	9.52%	0.00%	8.48%	0.00%	0.00%	0.00%
SICD	Sum of the Individual Customer Demands (Secondary)	100.00%	77.04%	12.01%	10.41%	0.00%	0.00%	0.00%	0.00%	0.00%
6CP	6CP Demand Allocator	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
Meters	Meters Allocator	100.00%	74.32%	16.76%	4.04%	0.46%	0.92%	1.93%	1.08%	0.17%

Louisville Gas and Electric Company Summary of Allocators Description		Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
External Allocators								
External Allocators								
Energy	Energy Usage by Class	0.79%	0.04%	0.03%	0.00%	0.00%	0.00%	0.00%
EV Direct	Direct Assignment to EV	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
BS Direct	Direct Assignment to Business Solar	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Cust05	Weighted Average Customers	1.94%	0.00%	0.03%	0.00%	0.01%	0.00%	0.00%
Cust04	Street Lighting	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cust06	Average Customers	2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
Cust07	Average Secondary Customers	2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
Cust08	Average Primary Customers	2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
Cust09	Average Transformer Customers	2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
Services	Customer Services -- Weighted cost of Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Solar-DirectPlant	Plant Assignment to Solar Share and Business Solar	0.00%	0.00%	0.00%	0.00%	0.00%	97.64%	2.36%
Solar-DirectDepExp	Depreciation Assignment to Solar Share and Business Solar	0.00%	0.00%	0.00%	0.00%	0.00%	99.12%	0.88%
Solar-DirectPropTax	Property Tax Assignment to Solar Share and Business Solar	0.00%	0.00%	0.00%	0.00%	0.00%	97.44%	2.56%
Solar-DirectADIT	ADIT Tax Assignment to Solar Share and Business Solar	0.00%	0.00%	0.00%	0.00%	0.00%	96.94%	3.06%
SSP-Direct	Direct Assignment to Solar Share	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
NCPT	Maximum Class Non-Coincident Peak Demands (Transmission)	0.75%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
NCPP	Maximum Class Non-Coincident Peak Demands (Primary)	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
SICDT	Sum of the Individual Customer Demands (Transformer)	0.46%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
SICD	Sum of the Individual Customer Demands (Secondary)	0.50%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
6CP	6CP Demand Allocator	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
Meters	Meters Allocator	0.00%	0.04%	0.28%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators Description		Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
Production										
Internal Allocators										
DISTPT-PROD-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PROD-D	Total Plant in Service	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
TPIS-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PROD-D	O&M excluding Purchased Power	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
O&MxPP-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PROD-E		100.00%	37.29%	10.67%	11.37%	0.52%	12.20%	17.37%	9.14%	0.58%
CA-PROD-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PROD-D	Total Utility Plant	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
TUP-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PROD-D	Rate Base	100.00%	47.30%	11.42%	11.27%	0.47%	10.72%	11.94%	6.11%	0.40%
RB-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PROD-E		100.00%	37.29%	10.67%	11.37%	0.52%	12.20%	17.37%	9.14%	0.58%
PT&D-PROD-D	Production, Transmission, and Distribution Plant	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
PT&D-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators Description		Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Production								
Internal Allocators								
DISTPT-PROD-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PROD-D	Total Plant in Service	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
TPIS-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PROD-D	O&M excluding Purchased Power	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PROD-E		0.79%	0.04%	0.03%	0.00%	0.00%	0.00%	0.00%
CA-PROD-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PROD-D	Total Utility Plant	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
TUP-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PROD-D	Rate Base	0.16%	0.01%	0.02%	0.00%	0.00%	0.17%	0.00%
RB-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PROD-E		0.79%	0.04%	0.03%	0.00%	0.00%	0.00%	0.00%
PT&D-PROD-D	Production, Transmission, and Distribution Plant	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
PT&D-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
LBDM-PROD-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PROD-D	Labor excl. A&G	100.00%	47.37%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
LABORxAG-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PROD-E		100.00%	37.29%	10.67%	11.37%	0.52%	12.20%	17.37%	9.14%	0.58%
LBSUB1-PROD-D	Labor	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
LBSUB1-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PROD-E		100.00%	37.29%	10.67%	11.37%	0.52%	12.20%	17.37%	9.14%	0.58%
LBSUB2-PROD-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transmission										
Internal Allocators										
DISTPT-TRANS-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-TRANS-D	Total Plant in Service	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
TPIS-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-TRANS-D	O&M excluding Purchased Power	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
O&MxPP-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-D	Total Utility Plant	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
TUP-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-D	Rate Base	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
RB-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
LBDM-PROD-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PROD-D	Labor excl. A&G	0.17%	0.01%	0.02%	0.00%	0.00%	0.02%	0.00%
LABORxAG-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PROD-E		0.79%	0.04%	0.03%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PROD-D	Labor	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PROD-E		0.79%	0.04%	0.03%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PROD-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transmission								
Internal Allocators								
DISTPT-TRANS-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-TRANS-D	Total Plant in Service	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
TPIS-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-TRANS-D	O&M excluding Purchased Power	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
O&MxPP-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-D	Total Utility Plant	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-D	Rate Base	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
PT&D-TRANS-D	Production, Transmission, and Distribution Plant	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
PT&D-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-D	Labor excl. A&G	100.00%	47.38%	11.44%	11.29%	0.47%	10.74%	11.96%	6.12%	0.40%
LABORxAG-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Substation										
Internal Allocators										
DISTPT-SUB-D	Distribution Plant	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
DISTPT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
PT&D-TRANS-D	Production, Transmission, and Distribution Plant	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
PT&D-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-D	Labor excl. A&G	0.17%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Substation								
Internal Allocators								
DISTPT-SUB-D	Distribution Plant	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
DISTPT-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
TPIS-SUB-D	Total Plant in Service	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
TPIS-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SUB-D	O&M excluding Purchased Power	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
O&MxPP-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SUB-D	Total Utility Plant	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
TUP-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-D	Rate Base	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
RB-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SUB-D	Production, Transmission, and Distribution Plant	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
PT&D-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SUB-D	Labor Distribution Operations	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
LBDO-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SUB-D	Labor Distribution Maintenance	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
LBDM-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SUB-D	Labor excl. A&G	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
LABORxAG-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
TPIS-SUB-D	Total Plant in Service	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
TPIS-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SUB-D	O&M excluding Purchased Power	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SUB-D	Total Utility Plant	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
TUP-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-D	Rate Base	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
RB-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SUB-D	Production, Transmission, and Distribution Plant	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
PT&D-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SUB-D	Labor Distribution Operations	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
LBDO-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SUB-D	Labor Distribution Maintenance	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
LBDM-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SUB-D	Labor excl. A&G	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
LBSUB1-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Primary Distribution										
Internal Allocators										
DISTPT-PRI-D	Distribution Plant	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
DISTPT-PRI-C		100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
DISTPT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PRI-D	Total Plant in Service	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
TPIS-PRI-C		100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
TPIS-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PRI-D	O&M excluding Purchased Power	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
O&MxPP-PRI-C		100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
O&MxPP-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PRI-D	Customer Accounts	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
CA-PRI-C		100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
CA-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PRI-D	Total Utility Plant	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
TUP-PRI-C		100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
TUP-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PRI-D	Rate Base	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
RB-PRI-C		100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
RB-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-PRI-D	Production, Transmission, and Distribution Plant	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
PT&D-PRI-C		100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
PT&D-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
LBSUB1-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SUB-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Primary Distribution								
Internal Allocators								
DISTPT-PRI-D	Distribution Plant	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
DISTPT-PRI-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
DISTPT-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-PRI-D	Total Plant in Service	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
TPIS-PRI-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
TPIS-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PRI-D	O&M excluding Purchased Power	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PRI-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
O&MxPP-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-PRI-D	Customer Accounts	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
CA-PRI-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
CA-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PRI-D	Total Utility Plant	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
TUP-PRI-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
TUP-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PRI-D	Rate Base	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
RB-PRI-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
RB-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-PRI-D	Production, Transmission, and Distribution Plant	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
PT&D-PRI-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
PT&D-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
OHCOND&DEV-PRI-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PRI-D	Labor Distribution Operations	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
LBDO-PRI-C		100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
LBDO-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PRI-D	Labor Distribution Maintenance	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
LBDM-PRI-C		100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
LBDM-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PRI-D	Labor excl. A&G	100.00%	49.79%	12.53%	12.78%	0.46%	11.08%	12.01%	0.00%	0.50%
LABORxAG-PRI-C		100.00%	86.40%	10.56%	0.56%	0.01%	0.13%	0.03%	0.00%	0.00%
LABORxAG-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Secondary Distribution										
Internal Allocators										
DISTPT-SEC-D	Distribution Plant	100.00%	77.04%	12.01%	10.41%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-SEC-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
DISTPT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-SEC-D	Total Plant in Service	100.00%	77.04%	12.01%	10.41%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-SEC-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
TPIS-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SEC-D	O&M excluding Purchased Power	100.00%	77.04%	12.01%	10.41%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SEC-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
O&MxPP-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
OHCOND&DEV-PRI-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PRI-D	Labor Distribution Operations	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
LBDO-PRI-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
LBDO-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PRI-D	Labor Distribution Maintenance	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
LBDM-PRI-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
LBDM-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PRI-D	Labor excl. A&G	0.79%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PRI-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-PRI-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Secondary Distribution								
Internal Allocators								
DISTPT-SEC-D	Distribution Plant	0.50%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
DISTPT-SEC-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
DISTPT-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-SEC-D	Total Plant in Service	0.50%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
TPIS-SEC-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
TPIS-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SEC-D	O&M excluding Purchased Power	0.50%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SEC-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
O&MxPP-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
CA-SEC-D	Customer Accounts	100.00%	77.04%	12.01%	10.41%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-SEC-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
CA-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SEC-D	Total Utility Plant	100.00%	77.04%	12.01%	10.41%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SEC-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
TUP-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SEC-D	Rate Base	100.00%	77.04%	12.01%	10.41%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SEC-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
RB-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SEC-D	Production, Transmission, and Distribution Plant	100.00%	77.04%	12.01%	10.41%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SEC-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
PT&D-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SEC-D	Labor Distribution Operations	100.00%	77.04%	12.01%	10.41%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SEC-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
LBDO-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SEC-D	Labor Distribution Maintenance	100.00%	77.04%	12.01%	10.41%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SEC-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
LBDM-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SEC-D	Labor excl. A&G	100.00%	77.04%	12.01%	10.41%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SEC-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
LABORxAG-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
CA-SEC-D	Customer Accounts	0.50%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
CA-SEC-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
CA-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-SEC-D	Total Utility Plant	0.50%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
TUP-SEC-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
TUP-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-SEC-D	Rate Base	0.50%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
RB-SEC-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
RB-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-SEC-D	Production, Transmission, and Distribution Plant	0.50%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
PT&D-SEC-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
PT&D-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-SEC-D	Labor Distribution Operations	0.50%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
LBDO-SEC-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
LBDO-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-SEC-D	Labor Distribution Maintenance	0.50%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
LBDM-SEC-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
LBDM-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SEC-D	Labor excl. A&G	0.50%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SEC-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
LABORxAG-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
LBSUB2-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transformers										
Internal Allocators										
DISTPT-XFMR-D	Distribution Plant	100.00%	70.51%	11.00%	9.52%	0.00%	8.48%	0.00%	0.00%	0.00%
DISTPT-XFMR-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
DISTPT-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-XFMR-D	Total Plant in Service	100.00%	70.51%	11.00%	9.52%	0.00%	8.48%	0.00%	0.00%	0.00%
TPIS-XFMR-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
TPIS-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-XFMR-D	O&M excluding Purchased Power	100.00%	70.51%	11.00%	9.52%	0.00%	8.48%	0.00%	0.00%	0.00%
O&MxPP-XFMR-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
O&MxPP-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-XFMR-D	Total Utility Plant	100.00%	70.51%	11.00%	9.52%	0.00%	8.48%	0.00%	0.00%	0.00%
TUP-XFMR-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
TUP-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-XFMR-D	Rate Base	100.00%	70.51%	11.00%	9.52%	0.00%	8.48%	0.00%	0.00%	0.00%
RB-XFMR-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
RB-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-XFMR-D	Production, Transmission, and Distribution Plant	100.00%	70.51%	11.00%	9.52%	0.00%	8.48%	0.00%	0.00%	0.00%
PT&D-XFMR-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
PT&D-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
LBSUB2-SEC-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-SEC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transformers								
Internal Allocators								
DISTPT-XFMR-D	Distribution Plant	0.46%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
DISTPT-XFMR-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
DISTPT-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-XFMR-D	Total Plant in Service	0.46%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
TPIS-XFMR-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
TPIS-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-XFMR-D	O&M excluding Purchased Power	0.46%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
O&MxPP-XFMR-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
O&MxPP-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-XFMR-D	Total Utility Plant	0.46%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
TUP-XFMR-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
TUP-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-XFMR-D	Rate Base	0.46%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
RB-XFMR-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
RB-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-XFMR-D	Production, Transmission, and Distribution Plant	0.46%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
PT&D-XFMR-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
PT&D-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
LBDO-XFMR-D	Labor Distribution Operations	100.00%	70.51%	11.00%	9.52%	0.00%	8.48%	0.00%	0.00%	0.00%
LBDO-XFMR-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
LBDO-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-XFMR-D	Labor excl. A&G	100.00%	70.51%	11.00%	9.52%	0.00%	8.48%	0.00%	0.00%	0.00%
LABORxAG-XFMR-C		100.00%	86.44%	10.56%	0.56%	0.00%	0.13%	0.00%	0.00%	0.00%
LABORxAG-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service										
Internal Allocators										
DISTPT-CS-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-CS-C		100.00%	38.23%	7.85%	1.64%	0.18%	0.45%	0.74%	0.42%	0.06%
DISTPT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-CS-D	Total Plant in Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-CS-C		100.00%	38.39%	7.88%	1.65%	0.18%	0.45%	0.75%	0.42%	0.06%
TPIS-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-CS-D	O&M excluding Purchased Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-CS-C		100.00%	72.12%	16.13%	2.51%	0.15%	1.87%	0.86%	0.31%	0.05%
O&MxPP-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-CS-D	Total Utility Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-CS-C		100.00%	38.38%	7.88%	1.65%	0.18%	0.45%	0.75%	0.42%	0.06%
TUP-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
LBDO-XFMR-D	Labor Distribution Operations	0.46%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
LBDO-XFMR-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
LBDO-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-XFMR-D	Labor excl. A&G	0.46%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
LABORxAG-XFMR-C		2.26%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%
LABORxAG-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-XFMR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service								
Internal Allocators								
DISTPT-CS-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-CS-C		49.91%	0.02%	0.11%	0.00%	0.40%	0.00%	0.00%
DISTPT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-CS-D	Total Plant in Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS-CS-C		50.11%	0.02%	0.11%	0.00%	-0.01%	0.00%	0.00%
TPIS-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-CS-D	O&M excluding Purchased Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&MxPP-CS-C		5.77%	0.01%	0.09%	0.00%	0.12%	0.00%	0.00%
O&MxPP-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-D	Customer Accounts	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CA-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-CS-D	Total Utility Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-CS-C		50.11%	0.02%	0.11%	0.00%	0.00%	0.00%	0.00%
TUP-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.	Special Contract SCC
RB-CS-D	Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-CS-C		100.00%	39.37%	8.12%	1.67%	0.18%	0.49%	0.75%	0.42%	0.06%
RB-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-CS-D	Production, Transmission, and Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-CS-C		100.00%	38.38%	7.88%	1.65%	0.18%	0.45%	0.75%	0.42%	0.06%
PT&D-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-CS-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-CS-C		100.00%	69.94%	15.68%	3.75%	0.42%	0.86%	1.79%	1.00%	0.15%
LBDO-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-D	Labor excl. A&G	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-C		100.00%	73.57%	17.00%	2.68%	0.16%	2.06%	0.92%	0.32%	0.05%
LABORxAG-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Summary of Allocators	Description	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
RB-CS-D	Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-CS-C		48.81%	0.02%	0.11%	0.00%	0.00%	0.00%	0.00%
RB-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-CS-D	Production, Transmission, and Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PT&D-CS-C		50.11%	0.02%	0.11%	0.00%	0.00%	0.00%	0.00%
PT&D-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-D	Poles Allocator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
POLES-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-D	OH Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHCOND&DEV-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-D	UG Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UGCOND&DEV-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-CS-D	Labor Distribution Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-CS-C		6.10%	0.04%	0.26%	0.00%	0.00%	0.00%	0.00%
LBDO-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-D	Labor Distribution Maintenance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-D	Labor excl. A&G	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-C		3.12%	0.01%	0.10%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB1-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-D	Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSUB2-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.0%	0.0%	100.0%	0.0%
Demand Factor	DEM	100.0%	100.0%	0.0%	0.0%
Commodity Factor	COM	100.0%	0.0%	0.0%	100.0%
Poles and Fixtures	Poles	100.0%	58.5%	41.5%	0.0%
Overhead Lines	P-LINES	100.0%	58.5%	41.5%	0.0%
Underground Conduit	U-LINES	100.0%	53.4%	46.6%	0.0%
Underground Conductors and Devices	UD-LINES	100.0%	53.4%	46.6%	0.0%
Acct 502 Steam Expenses	ACC502	100.0%	29.5%	0.0%	70.5%
Acct 505 Electric Expenses	ACC505	100.0%	76.9%	0.0%	23.1%
Purchased Power	OMPP	100.0%	54.7%	0.0%	45.3%
Line Transformers	L-Transformers	100.0%	46.9%	53.1%	0.0%
Internal Classifiers					
Production					
Total Distribution Plant Factor	DISTPT_PROD	0.0%	0.0%	0.0%	0.0%
Total Plant in Service	TPIS_PROD	100.0%	100.0%	0.0%	0.0%
Total O&M less Purchasd Power	O&MxPP_PROD	100.0%	16.6%	0.0%	83.4%
Customer Advances	CA_PROD	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_PROD	100.0%	100.0%	0.0%	0.0%
Rate Base	RB_PROD	100.0%	93.8%	0.0%	6.2%
Total Prod, Trans, and Dist Plant	PT&D_PROD	100.0%	100.0%	0.0%	0.0%
Poles, Towers, and Fixtures	POLES_PROD	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_PROD	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_PROD	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_PROD	0.0%	0.0%	0.0%	0.0%
Distribution Maintenance Labor	LBDM_PROD	0.0%	0.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_PROD	100.0%	59.3%	0.0%	40.7%
Steam Power Operation Labor	LBSUB1_PROD	100.0%	89.3%	0.0%	10.7%
Steam Power Maintenance Labor	LBSUB2_PROD	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_PROD	0.0%	0.0%	0.0%	0.0%

Louisville Gas and Electric Company
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Transmission					
Total Distribution Plant Factor	DISTPT_TRANS	0.0%	0.0%	0.0%	0.0%
Total Plant in Service	TPIS_TRANS	100.0%	100.0%	0.0%	0.0%
Total O&M less Purchasd Power	O&MxPP_TRANS	100.0%	100.0%	0.0%	0.0%
Customer Advances	CA_TRANS	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_TRANS	100.0%	100.0%	0.0%	0.0%
Rate Base	RB_TRANS	100.0%	100.0%	0.0%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_TRANS	100.0%	100.0%	0.0%	0.0%
Poles, Towers, and Fixtures	POLES_TRANS	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_TRANS	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_TRANS	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_TRANS	0.0%	0.0%	0.0%	0.0%
Distribution Maintenance Labor	LBDM_TRANS	0.0%	0.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_TRANS	100.0%	100.0%	0.0%	0.0%
Steam Power Operation Labor	LBSUB1_TRANS	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_TRANS	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_TRANS	0.0%	0.0%	0.0%	0.0%
Substation					
Total Distribution Plant Factor	DISTPT_SUB	100.0%	100.0%	0.0%	0.0%
Total Plant in Service	TPIS_SUB	100.0%	100.0%	0.0%	0.0%
Total O&M less Purchasd Power	O&MxPP_SUB	100.0%	100.0%	0.0%	0.0%
Customer Advances	CA_SUB	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_SUB	100.0%	100.0%	0.0%	0.0%
Rate Base	RB_SUB	100.0%	100.0%	0.0%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_SUB	100.0%	100.0%	0.0%	0.0%
Poles, Towers, and Fixtures	POLES_SUB	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_SUB	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_SUB	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_SUB	100.0%	100.0%	0.0%	0.0%
Distribution Maintenance Labor	LBDM_SUB	100.0%	100.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_SUB	100.0%	100.0%	0.0%	0.0%
Steam Power Operation Labor	LBSUB1_SUB	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_SUB	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_SUB	0.0%	0.0%	0.0%	0.0%

Louisville Gas and Electric Company
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Primary Distribution					
Total Distribution Plant Factor	DISTPT_PRI	100.0%	56.1%	43.9%	0.0%
Total Plant in Service	TPIS_PRI	100.0%	56.1%	43.9%	0.0%
Total O&M less Purchasd Power	O&MxPP_PRI	100.0%	57.0%	43.0%	0.0%
Customer Advances	CA_PRI	100.0%	57.7%	42.3%	0.0%
Total Utility Plant	TUP_PRI	100.0%	56.1%	43.9%	0.0%
Rate Base	RB_PRI	100.0%	56.1%	43.9%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_PRI	100.0%	56.1%	43.9%	0.0%
Poles, Towers, and Fixtures	POLES_PRI	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_PRI	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_PRI	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_PRI	100.0%	57.0%	43.0%	0.0%
Distribution Maintenance Labor	LBDM_PRI	100.0%	57.5%	42.5%	0.0%
Total Labor excluding A&G	LABORxAG_PRI	100.0%	57.2%	42.8%	0.0%
Steam Power Operation Labor	LBSUB1_PRI	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_PRI	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_PRI	0.0%	0.0%	0.0%	0.0%
Secondary Distribution					
Total Distribution Plant Factor	DISTPT_SEC	100.0%	57.1%	42.9%	0.0%
Total Plant in Service	TPIS_SEC	100.0%	57.1%	42.9%	0.0%
Total O&M less Purchasd Power	O&MxPP_SEC	100.0%	57.7%	42.3%	0.0%
Customer Advances	CA_SEC	100.0%	58.1%	41.9%	0.0%
Total Utility Plant	TUP_SEC	100.0%	57.1%	42.9%	0.0%
Rate Base	RB_SEC	100.0%	57.1%	42.9%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_SEC	100.0%	57.1%	42.9%	0.0%
Poles, Towers, and Fixtures	POLES_SEC	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_SEC	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_SEC	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_SEC	100.0%	57.7%	42.3%	0.0%
Distribution Maintenance Labor	LBDM_SEC	100.0%	58.0%	42.0%	0.0%
Total Labor excluding A&G	LABORxAG_SEC	100.0%	57.8%	42.2%	0.0%
Steam Power Operation Labor	LBSUB1_SEC	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_SEC	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_SEC	0.0%	0.0%	0.0%	0.0%

Louisville Gas and Electric Company
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Transformers					
Total Distribution Plant Factor	DISTPT_XFMR	100.0%	46.9%	53.1%	0.0%
Total Plant in Service	TPIS_XFMR	100.0%	46.9%	53.1%	0.0%
Total O&M less Purchasd Power	O&MxPP_XFMR	100.0%	46.9%	53.1%	0.0%
Customer Advances	CA_XFMR	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_XFMR	100.0%	46.9%	53.1%	0.0%
Rate Base	RB_XFMR	100.0%	46.9%	53.1%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_XFMR	100.0%	46.9%	53.1%	0.0%
Poles, Towers, and Fixtures	POLES_XFMR	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_XFMR	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_XFMR	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_XFMR	100.0%	46.9%	53.1%	0.0%
Distribution Maintenance Labor	LBDM_XFMR	0.0%	0.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_XFMR	100.0%	46.9%	53.1%	0.0%
Steam Power Operation Labor	LBSUB1_XFMR	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_XFMR	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_XFMR	0.0%	0.0%	0.0%	0.0%
Customer Service					
Total Distribution Plant Factor	DISTPT_CS	100.0%	0.0%	100.0%	0.0%
Total Plant in Service	TPIS_CS	100.0%	0.0%	100.0%	0.0%
Total O&M less Purchasd Power	O&MxPP_CS	100.0%	0.0%	100.0%	0.0%
Customer Advances	CA_CS	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_CS	100.0%	0.0%	100.0%	0.0%
Rate Base	RB_CS	100.0%	0.0%	100.0%	0.0%
Total Prod, Trans, and Dist Plant	PT&D_CS	100.0%	0.0%	100.0%	0.0%
Poles, Towers, and Fixtures	POLES_CS	0.0%	0.0%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV_CS	0.0%	0.0%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV_CS	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_CS	100.0%	0.0%	100.0%	0.0%
Distribution Maintenance Labor	LBDM_CS	0.0%	0.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_CS	100.0%	0.0%	100.0%	0.0%
Steam Power Operation Labor	LBSUB1_CS	0.0%	0.0%	0.0%	0.0%
Steam Power Maintenance Labor	LBSUB2_CS	0.0%	0.0%	0.0%	0.0%
Hydraulic Power Maintenance Labor	LBSUB4_CS	0.0%	0.0%	0.0%	0.0%

Louisville Gas and Electric Company Functional Factors	Code	Total	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
INTERNAL FUNCTIONAL FACTORS									
Production Only	PRODUCTION	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transmission Only	TRANSMISSION	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Substation Only	SUBSTATION	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Transformers Only	XFMR	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Distribution Plant Factor	PDIST	100.0%	0.0%	0.0%	11.8%	46.6%	21.0%	8.2%	12.3%
Total Plant in Service	TPIS	100.0%	46.9%	11.5%	4.9%	19.4%	8.7%	3.4%	5.1%
Total O&M less Purchasd Power	OMxPP	100.0%	78.6%	5.3%	1.2%	6.1%	3.1%	0.3%	5.3%
Customer Advances	CA	100.0%	0.0%	0.0%	0.0%	64.1%	35.9%	0.0%	0.0%
Total Utility Plant	TUP	100.0%	46.6%	12.4%	4.8%	19.1%	8.6%	3.4%	5.0%
Rate Base	RB	100.0%	35.6%	15.0%	5.8%	22.9%	10.4%	4.0%	6.2%
Total Prod, Trans, and Dist Plant	PT&D	100.0%	46.9%	11.5%	4.9%	19.4%	8.7%	3.4%	5.1%
EXTERNAL FUNCTIONAL FACTORS									
Poles, Towers, and Fixtures	POLES	100.0%	0.0%	0.0%	0.0%	62.1%	37.9%	0.0%	0.0%
Overhead Conductors & Devices	OHCOND&DEV	100.0%	0.0%	0.0%	0.0%	62.1%	37.9%	0.0%	0.0%
Underground Conduits and Devices	UGCOND&DEV	100.0%	0.0%	0.0%	0.0%	78.9%	21.1%	0.0%	0.0%
LABOR FUNCTIONAL FACTORS									
Distribution Operation Labor	LBDO	100.0%	0.0%	0.0%	16.7%	34.1%	17.4%	2.4%	29.4%
Distribution Maintenance Labor	LBDM	100.0%	0.0%	0.0%	4.5%	61.9%	33.6%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG	100.0%	52.0%	9.4%	3.2%	11.3%	5.9%	0.4%	17.8%

INTERNAL FUNCTIONAL FACTORS DERIVATION

Total Prod, Trans, and Dist Plant		3,988,406,350	1,872,370,733	458,193,851	195,825,237	772,911,158	348,763,238	136,451,120	203,891,013
Total Prod, Trans, and Dist Plant	PT&D	100.0%	46.9%	11.5%	4.9%	19.4%	8.7%	3.4%	5.1%
Total Distribution Plant		1,651,359,051	-	-	195,059,495	769,888,817	347,399,457	135,917,551	203,093,731
Total Distribution Plant Factor	PDIST	100.0%	0.0%	0.0%	11.8%	46.6%	21.0%	8.2%	12.3%
Total Plant in Service		4,183,353,418	1,963,889,287	480,589,650	205,396,868	810,689,847	365,810,240	143,120,637	213,856,887
Total Plant in Service	TPIS	100.0%	46.9%	11.5%	4.9%	19.4%	8.7%	3.4%	5.1%
Distribution Operation Labor		6,568,764	-	-	1,096,273	2,238,843	1,144,610	157,420	1,931,618
Labor Functional Factor	LBDO	100.0%	0.0%	0.0%	16.7%	34.1%	17.4%	2.4%	29.4%
Distribution Maintenance Labor		4,026,058	-	-	180,040	2,491,669	1,354,349	-	-
Distribution Maintenance Labor	LBDM	100.0%	0.0%	0.0%	4.5%	61.9%	33.6%	0.0%	0.0%
Total Labor excluding A&G		45,309,537	23,557,944	4,263,109	1,461,332	5,108,363	2,692,135	183,988	8,042,667
Total Labor excluding A&G	LABORxAG	100.0%	52.0%	9.4%	3.2%	11.3%	5.9%	0.4%	17.8%
O&M less Purchased Power		603,235,249	474,442,108	31,897,620	7,248,240	36,985,956	18,821,188	1,600,985	32,239,152
O&M less Purchased Power	OMxPP	100.0%	78.6%	5.3%	1.2%	6.1%	3.1%	0.3%	5.3%
Customer Advances		494,359,698	-	-	-	316,655,905	177,703,793	-	-
Customer Advances	PT&D	100.0%	0.0%	0.0%	0.0%	64.1%	35.9%	0.0%	0.0%

Louisville Gas and Electric Company Data input of Taxes	Functional Factors		Proforma Taxes	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Taxes Other than Income										
Property Taxes	TUP	$	40,475,772	18,848,724	5,031,776	1,960,243	7,736,969	3,491,178	1,365,898	2,040,983
Payroll Taxes	LABORxAG	$	7,165,253	3,725,455	674,168	231,095	807,837	425,734	29,096	1,271,868
Other Taxes	TUP	$	1,947,595	906,954	242,117	94,322	372,284	167,987	65,724	98,207
Direct Assignment - EV Prop Tax	CUSTSERVICE	$	15,523	-	-	-	-	-	-	15,523
Direct Assignment - Solar Prop Tax	PRODUCTION	$	36,576	36,576	-	-	-	-	-	-
Total Taxes Other than Income			**49,640,718**	**23,517,710**	**5,948,061**	**2,285,660**	**8,917,090**	**4,084,899**	**1,460,718**	**3,426,580**
Income Tax										
Federal & State Income Taxes	PT&D		61,174,825	21,799,527	9,175,696	3,561,723	14,038,185	6,336,486	2,469,960	3,793,248
Total Income Taxes			**61,174,825**	**21,799,527**	**9,175,696**	**3,561,723**	**14,038,185**	**6,336,486**	**2,469,960**	**3,793,248**
Total Taxes			**110,815,543**	**45,317,237**	**15,123,758**	**5,847,383**	**22,955,275**	**10,421,385**	**3,930,678**	**7,219,828**
Losses/(Gains) From Disposition Of Allowances	PT&D		(186,019)	(87,327)	(21,370)	(9,133)	(36,049)	(16,266)	(6,364)	(9,509)
Investment Tax Credit (ITC)	PT&D			-	-	-	-	-	-	-
Income Taxes at Proposed Rates										
Rate Base			3,739,345,032	1,332,508,173	560,869,513	217,712,259	858,091,831	387,321,195	150,977,669	231,864,391
Required Net Income			303,556,641	108,171,806	45,530,879	17,673,684	69,659,117	31,442,384	12,256,230	18,822,541
Interest Synchronization			(83,972,616)	$ (29,923,475)	$ (12,595,168)	$ (4,889,056)	$ (19,269,743)	$ (8,697,880)	$ (3,390,431)	$ (5,206,864)
Net Income Before Income Taxes			219,584,024	78,248,331	32,935,710	12,784,628	50,389,375	22,744,504	8,865,800	13,615,678
Taxable Income			219,584,024	78,248,331	32,935,710	12,784,628	50,389,375	22,744,504	8,865,800	13,615,678
Federal & State Income Tax			74,154,334	26,424,750	11,122,511	4,317,416	17,016,677	7,680,903	2,994,013	4,598,064
Income Tax at Proposed Rates			61,174,825	21,799,527	9,175,696	3,561,723	14,038,185	6,336,486	2,469,960	3,793,248
			74,154,334							

Tax Assumptions	
Effective State Income Tax	5.00%
Federal Taxable Income	95.00%
Federal Income Tax	21.00%
Effective Federal Income Tax	20.25%
Composite Income Tax	**25.25%**
Operating Income	74.75%
Gross Revenue Conversion Factor	1.3377
Weighted Cost of Debt	2.25%

Louisville Gas and Electric Company Data input of Depreciation Expense	Functional Factors	Pro Forma Expense	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Depreciation Expense									
Intangible	PT&D	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission	TRANSMISSION	16,040,092	-	16,040,092	-	-	-	-	-
Steam Production	PRODUCTION	107,085,313	107,085,313	-	-	-	-	-	-
Hydraulic Production	PRODUCTION	5,616,170	5,616,170	-	-	-	-	-	-
Other Production	PRODUCTION	13,379,462	13,379,462	-	-	-	-	-	-
Direct Assignment - Solar	PRODUCTION	123,981	123,981	-	-	-	-	-	-
Distribution	PDIST	76,995,945	-	-	9,094,806	35,896,686	16,197,779	6,337,265	9,469,408.75
EV Direct Depreciation	CUSTSERVICE	123,170	-	-	-	-	-	-	123,169.72
General Plant Dep	PT&D	43,493,685	20,418,256	4,996,617	2,135,480	8,428,618	3,803,273	1,488,003	2,223,437.30
Regulatory Debits	PT&D	$ (475,870)	$ (223,399)	$ (54,669)	$ (23,365)	$ (92,219)	$ (41,612)	$ (16,280)	$ (24,327)
Total Depreciation Expense		**$ 262,381,948**	**$ 146,399,783**	**$ 20,982,041**	**$ 11,206,921**	**$ 44,233,086**	**$ 19,959,440**	**$ 7,808,988**	**$ 11,791,689**

Louisville Gas and Electric Company Data input of O&M Expenses	Functional Factors	Proforma O&M Expenses	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service	Labor %
Production Expense										
Labor-related Expenses	PRODUCTION	10,811,793	10,811,793	-	-	-	-	-	-	80.2%
Fuel / Energy-related Expenses	PRODUCTION	366,258,368	366,258,368	-	-	-	-	-	-	2.2%
Account 502 Steam Expenses	PRODUCTION	21,993,335	21,993,335	-	-	-	-	-	-	0.0%
Account 505 Electric Expenses	PRODUCTION	2,463,165	2,463,165	-	-	-	-	-	-	76.9%
Demand-related Expenses	PRODUCTION	32,868,628	32,868,628	-	-	-	-	-	-	14.6%
Account 555 Purchased Power	PRODUCTION	51,849,549	51,849,549	-	-	-	-	-	-	0.0%
Solar Generation	PRODUCTION	380,521	380,521	-	-	-	-	-	-	4.8%
Solar Direct O&M Assignment	PRODUCTION	46,873	46,873	-	-	-	-	-	-	4.8%
Total Production Expenses		486,672,232	486,672,232	-	-	-	-	-	-	
Transmission Expenses										
Operations Expenses										
Total Transmission O&M Expenses	TRANSMISSION	23,981,626	-	23,981,626	-	-	-	-	-	17.8%
Total Transmission O&M		23,981,626	-	23,981,626	-	-	-	-	-	
Distribution Expenses										
Operations Expenses										
(580) Operation Supervision & Engineering	LBDO	2,974,213	-	-	496,372	1,013,706	518,258	71,277	874,600	37.3%
(581) Load Dispatching	SUBSTATION	-	-	-	-	-	-	-	-	
(582) Station Expenses	SUBSTATION	1,743,056	-	-	1,743,056	-	-	-	-	49.9%
(583) Overhead Line Expenses	OHCOND&DEV	4,258,805	-	-	-	2,644,740	1,614,065	-	-	42.1%
(584) Underground Line Expenses	UGCOND&DEV	5,353,120	-	-	-	4,223,531	1,129,589	-	-	5.5%
(585) Street Lighting Expense	CUSTSERVICE	-	-	-	-	-	-	-	-	
(586) Meter Expense	CUSTSERVICE	3,609,389	-	-	-	-	-	-	3,609,389	47.0%
(587) Customer Installations Expense	CUSTSERVICE	-	-	-	-	-	-	-	-	
(588) Miscellaneous Distribution Exp	PDIST	5,927,878	-	-	700,204	2,763,667	1,247,059	487,903	729,045	32.3%
(589) Rents	PDIST	17,741	-	-	2,096	8,271	3,732	1,460	2,182	0.0%
Total Dist. Operations Expenses		23,884,202	-	-	2,941,728	10,653,916	4,512,703	560,640	5,215,216	
Maintenance Expense										
(590) Maintenance Supervision and Engineering	LBDM	35,894	-	-	1,605	22,214	12,074	-	-	0.0%
(591) Maintenance of Structures	SUBSTATION	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment	SUBSTATION	1,317,189	-	-	1,317,189	-	-	-	-	13.7%
(593) Maintenance of Overhead Lines	OHCOND&DEV	22,357,031	-	-	-	13,883,834	8,473,198	-	-	14.5%
(594) Maintenance of Underground Lines	UGCOND&DEV	1,848,777	-	-	-	1,458,657	390,120	-	-	33.3%
(595) Maintenance of Line Transformers	XFMR	2,260	-	-	-	-	-	2,260	-	0.0%
(596) Maintenance of St Lights and Sig Systems	CUSTSERVICE	219,000	-	-	-	-	-	-	219,000	0.0%
(597) Maintenance of Meters	CUSTSERVICE	272,846	-	-	-	-	-	-	272,846	0.0%
(598) Miscellaneous Distribution Expenses	PDIST	854,516	-	-	100,936	398,388	179,766	70,332	105,093	0.0%
Total Dist. Maintenance Expenses		26,907,512	-	-	1,419,730	15,763,093	9,055,158	72,592	596,939	
Total Distribution Expenses		50,791,714	-	-	4,361,457	26,417,009	13,567,861	633,232	5,812,155	
					180,040					

Louisville Gas and Electric Company Data input of O&M Expenses	Functional Factors	Proforma O&M Expenses	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service	Labor %
Customer Account Expense										
(901) Supervision/Customer Accts	CUSTSERVICE	1,839,091	-	-	-	-	-	-	1,839,091	71.4%
(902) Meter Reading Expenses	CUSTSERVICE	316,520	-	-	-	-	-	-	316,520	55.1%
(903) Records and Collection	CUSTSERVICE	7,408,158	-	-	-	-	-	-	7,408,158	52.0%
(904) Uncollectible Accounts	CUSTSERVICE	2,937,423	-	-	-	-	-	-	2,937,423	0.0%
(905) Miscellaneous Cust Accounts	CUSTSERVICE	-	-	-	-	-	-	-	-	
Total Customer Account Expenses		12,501,193	-	-	-	-	-	-	12,501,193	
Customer Service Expenses										
(907) Supervision	CUSTSERVICE	188,495	-	-	-	-	-	-	188,495	55.2%
(908) Customer Assistance Expenses	CUSTSERVICE	462,025	-	-	-	-	-	-	462,025	6.2%
Customer Service - EV Direct	CUSTSERVICE	36,502	-	-	-	-	-	-	36,502	
(909) Informational and Instructional Advertising	CUSTSERVICE	971,992	-	-	-	-	-	-	971,992	0.0%
Customer Service - BS Direct	CUSTSERVICE	5,000	-	-	-	-	-	-	5,000	
(910) Miscellaneous Customer Service	CUSTSERVICE	1,097,473	-	-	-	-	-	-	1,097,473	28.5%
(911) Demonstration and Selling Exp	CUSTSERVICE	-	-	-	-	-	-	-	-	0.0%
(912) Demonstration and Selling Exp	CUSTSERVICE	-	-	-	-	-	-	-	-	
(913) Advertising Expenses	CUSTSERVICE	-	-	-	-	-	-	-	-	0.0%
(916) Misc Sales Expense	CUSTSERVICE	-	-	-	-	-	-	-	-	
Total Customer Service Expenses		2,761,486	-	-	-	-	-	-	2,761,486	
Administrative & General Expense										
(920) Administrative and General Salaries	LABORxAG	21,388,720	11,120,711	2,012,434	689,833	2,411,442	1,270,843	86,853	3,796,603	75.3%
(921) Office Supplies and Expenses	LABORxAG	4,716,755	2,452,399	443,793	152,126	531,784	280,253	19,153	837,247	0.0%
(922) Administrative Expenses Transferred	LABORxAG	(2,924,003)	(1,520,287)	(275,115)	(94,306)	(329,663)	(173,734)	(11,873)	(519,025)	68.6%
(923) Outside Services Employed	LABORxAG	12,354,864	6,423,707	1,162,451	398,472	1,392,933	734,083	50,169	2,193,049	0.0%
(924) Property Insurance	TUP	8,292,672	3,861,725	1,030,910	401,614	1,585,149	715,272	279,845	418,156	0.0%
(925) Injuries and Damages	LABORxAG	3,868,536	2,011,381	363,985	124,769	436,153	229,855	15,709	686,684	0.0%
(926) Employee Benefits	LABORxAG	19,744,689	10,265,924	1,857,749	636,810	2,226,088	1,173,161	80,177	3,504,780	0.0%
(928) Regulatory Commission Fees	TUP	1,317,851	613,696	163,830	63,824	251,908	113,669	44,472	66,452	0.0%
(929) Duplicate Charges	LABORxAG	(138,009)	(71,755)	(12,985)	(4,451)	(15,560)	(8,200)	(560)	(24,497)	0.0%
(930) Miscellaneous General Expenses	LABORxAG	(2,324,585)	(1,208,630)	(218,717)	(74,973)	(262,082)	(138,119)	(9,439)	(412,625)	0.0%
(931) Rents	PT&D	614,982	288,705	70,650	30,195	119,177	53,777	21,040	31,438	0.0%
(935) Maintenance of General Plant	PT&D	11,464,075	5,381,848	1,317,009	562,870	2,221,617	1,002,468	392,208	586,054	1.7%
Total A&G Expense		78,376,546	39,619,425	7,915,993	2,886,782	10,568,947	5,253,328	967,753	11,164,318	
Total O&M Expenses		**655,084,798**	**526,291,656**	**31,897,620**	**7,248,240**	**36,985,956**	**18,821,188**	**1,600,985**	**32,239,152**	-

Louisville Gas and Electric Company Data input of O&M Expenses	Functional Factors	Proforma O&M Expenses	Labor Expenses	Category
Production Expense				
Steam Power Generation Operation Expenses				
(500) Operation Supervision and Engineering	PRODUCTION	4,033,617	3,795,727	Labor
(501) Fuel	PRODUCTION	265,133,825	1,053,290	Energy
(502) Steam Expenses	PRODUCTION	21,993,335	-	ACC502
(505) Electric Expenses	PRODUCTION	2,463,165	1,894,681	ACC505
(506) Misc. Steam Power Expenses	PRODUCTION	19,188,282	1,622,924	Demand
(507) Rents	PRODUCTION	-	-	Demand
Solar Assigment	PRODUCTION			
Total Steam Power Generation Operation Expenses		312,812,224	8,366,622	
Steam Power Generation Maintenance Expenses				
(510) Maintenance Supervision and Engineering	PRODUCTION	6,503,922	4,765,395	Labor
(511) Maintenance of Structures	PRODUCTION	3,059,780	27,115	Demand
(512) Maintenance of Boiler Plant	PRODUCTION	26,488,226	3,762,384	Energy
(513) Maintenance of Electric Plant	PRODUCTION	11,671,590	3,040,023	Energy
(514) Maintenance of Misc Steam Plant	PRODUCTION	1,026,555	119,551	Energy
Total Steam Power Generation Maintenance Expenses		48,750,071	11,714,467	
Hydraulic Power Generation Operation Expenses				
(535) Operation Supervision and Engineering	PRODUCTION	112,378	-	Labor
(536) Water for Power	PRODUCTION	43,206	-	Energy
(537) Hydraulic Expenses	PRODUCTION	-	-	Demand
(538) Electric Expenses	PRODUCTION	278,011	-	Demand
(539) Misc Hydraulic Power Expenses	PRODUCTION	232,457	-	Demand
(540) Rents	PRODUCTION	430,120	-	Demand
Total Hydraulic Power Generation Operation Expenses		1,096,174	-	
Hydraulic Power Generation Maintenance Expenses				
(541) Maintenance Supervision and Engineering	PRODUCTION	-	-	Labor
(542) Maintenance of Structures	PRODUCTION	288,824	80,068	Demand
(543) Maint of Reserves, Dams, and Waterways	PRODUCTION	340,772	26,543	Demand
(544) Maintenance of Electric Plant	PRODUCTION	403,136	197,384	Energy
(545) Maintenance of Misc Hydraulic Plant	PRODUCTION	6,017	-	Energy
Total Hydraulic Power Generation Maintenance Expenses		1,038,749	303,995	
Other Power Generation Operation Expenses				
(546) Operation Supervision and Engineering	PRODUCTION	161,876	106,343	Labor
(547) Fuel	PRODUCTION	61,485,813	-	Energy
(548) Generation Expense	PRODUCTION	215,144	148,445	Demand
(549) Misc Other Power Generation	PRODUCTION	1,891,385	590,364	Demand
(550) Rents	PRODUCTION	7,157	-	Demand
Total Other Power Generation Operation Expenses		63,761,375	845,153	

Louisville Gas and Electric Company Data input of O&M Expenses	Functional Factors	Proforma O&M Expenses	Labor Expenses	Category
Other Power Generation Maintenance Expenses				
(551) Maintenance Supervision and Engineering	PRODUCTION	232,063	161,480	Demand
(552) Maintenance of Structures	PRODUCTION	296,724	122,759	Demand
(553) Maintenance of Generating and Elec Plant	PRODUCTION	2,571,286	334,711	Demand
(554) Maintenance of Misc Other Power Gen Plt	PRODUCTION	1,971,928	364,018	Demand
Total Other Power Generation Maintenance Expenses		5,072,001	982,968	
Other Power Supply Expenses				
(555) Purchased Power	PRODUCTION	51,849,549	-	Purchased Power
(556) System Control and Load Dispatch	PRODUCTION	1,747,770	1,324,069	Demand
(557) Other Expenses	PRODUCTION	116,924	-	Demand
Total Other Power Supply Expenses		53,714,243	1,324,069	
Total Solar Generation Expenses		427,394	-	Solar
Total Production Expenses		486,672,232	23,537,274	

Louisville Gas and Electric Company Data input of Rate Base Items	Functional Factors	Pro Forma Gross Plant	Pro Forma Accumulated Depreciation	Pro Forma Net Plant	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
Intangible Plant											
Total Intangible Plant	PT&D	59,212	(0)	59,212	27,797	6,802	2,907	11,475	5,178	2,026	3,027
Total Intangible Plant		228,769	115,397	59,212	27,797	6,802	2,907	11,475	5,178	2,026	3,027
Production Plant											
Total Electric Steam Production	PRODUCTION	2,955,600,974	(1,424,148,244)	1,531,452,731	1,531,452,731	-	-	-	-	-	-
Total Electric Hydro Production	PRODUCTION	169,824,877	(41,617,194)	128,207,683	128,207,683	-	-	-	-	-	-
Solar Production	PRODUCTION	10,054,539	(4,724,814)	5,329,725	5,329,725	-	-	-	-	-	-
Wind Production	PRODUCTION	394,003	(44,460)	349,544	349,544	-	-	-	-	-	-
Total Electric Other Production	PRODUCTION	426,531,724	(222,004,571)	204,527,153	204,527,153	-	-	-	-	-	-
Direct Assign Plant - Solar	PRODUCTION	3,184,543	(680,645)	2,503,898	2,503,898	-	-	-	-	-	-
Total Production Plant		3,565,590,660	(1,693,219,928)	1,872,370,733	1,872,370,733	-	-	-	-	-	-
Transmission Plant											
Total Electric Transmission	TRANSMISSION	686,320,173	(228,126,322)	458,193,851	-	458,193,851	-	-	-	-	-
Total Transmission Plant		686,320,173	(228,126,322)	458,193,851	-	458,193,851	-	-	-	-	-
Distribution Plant											
(360) Land and Land Rights	SUBSTATION	4,109,979	(7,000)	4,102,979	-	-	4,102,979	-	-	-	-
(361) Structures and Improvements	SUBSTATION	15,252,828	(4,500,854)	10,751,974	-	-	10,751,974	-	-	-	-
(362) Station Equipment	SUBSTATION	254,812,465	(74,607,923)	180,204,542	-	-	180,204,542	-	-	-	-
(363) PC HW/SW and Comm Equipment	PDIST	11,576,186	(5,093,470)	6,482,716	-	-	765,742	3,022,341	1,363,781	533,570	797,282
(364) Poles, Towers & Fixtures	OHCOND&DEV	335,542,946	(107,846,777)	227,696,169	-	-	-	141,400,515	86,295,654	-	-
(365) Overhead Conductors and Devices	OHCOND&DEV	566,747,297	(129,870,398)	436,876,899	-	-	-	271,302,846	165,574,053	-	-
(366) Underground Conduit	UGCOND&DEV	100,175,216	(42,692,417)	57,482,799	-	-	-	45,353,060	12,129,739	-	-
(367) Underground Conductors and Devices	UGCOND&DEV	478,102,849	(82,870,441)	395,232,407	-	-	-	311,832,396	83,400,011	-	-
(368) Line Transformers	XFMR	235,183,878	(99,266,327)	135,917,551	-	-	-	-	-	135,917,551	-
OPEN 13	XFMR			-	-	-	-	-	-	-	-
(369) Services	CUSTSERVICE	56,438,224	(33,736,721)	22,701,503	-	-	-	-	-	-	22,701,503
(370) Meters	CUSTSERVICE	86,771,125	(8,546,232)	78,224,893	-	-	-	-	-	-	78,224,893
(371.01) EV Direct Plant and ADIT	CUSTSERVICE	1,056,811	(254,437)	802,374	-	-	-	-	-	-	802,374
(371) Install on Customer Premises	CUSTSERVICE	346,872	(245,210)	101,662	-	-	-	-	-	-	101,662
(373) Street Lighting	CUSTSERVICE	180,142,278	(78,878,979)	101,263,299	-	-	-	-	-	-	101,263,299
Distribution Plant Adjustment	CUSTSERVICE			-	-	-	-	-	-	-	-
Total Distribution Plant		2,326,258,952	(668,417,185)	1,657,841,767	-	-	195,825,237	772,911,158	348,763,238	136,451,120	203,891,013

Louisville Gas and Electric Company Data input of Rate Base Items	Functional Factors	Pro Forma Gross Plant	Pro Forma Accumulated Depreciation	Pro Forma Net Plant	Production	Transmission	Substation	Primary Distribution	Secondary Distribution	Transformers	Customer Service
General Plant											
(389) Land and Land Rights	PT&D	1,443,456	-	1,443,456	677,635	165,826	70,872	279,726	126,222	49,383	73,791
(390) Structures and Improvements	PT&D	100,758,499	(35,251,998)	65,506,501	30,752,247	7,525,481	3,216,279	12,694,470	5,728,167	2,241,105	3,348,753
(391) Office Equipment	PT&D	10,356,279	(5,811,578)	4,544,700	2,133,525	522,102	223,139	880,715	397,408	155,483	232,329
(392) Transportation Equipment	PT&D	10,529,478	(5,173,225)	5,356,253	2,514,511	615,334	262,985	1,037,985	468,374	183,248	273,817
(393) Stores Equipment	PT&D	714,841	(305,201)	409,641	192,307	47,060	20,113	79,384	35,821	14,015	20,941
(394) Tools, Shop, and Garage Equip	PT&D	14,317,868	(5,349,828)	8,968,040	4,210,077	1,030,261	440,318	1,737,912	784,204	306,814	458,454
(395) Lab Equipment	PT&D	-	-	-	-	-	-	-	-	-	-
(396) Power Operated Equipment	PT&D	6,081,372	(1,712,972)	4,368,400	2,050,760	501,848	214,482	846,550	381,991	149,451	223,317
(397) Communication Equipment	PT&D	147,256,934	(45,936,994)	101,319,940	47,564,985	11,639,780	4,974,669	19,634,738	8,859,847	3,466,352	5,179,569
(398) Misc. Equipment	PT&D	75,956	(8,165)	67,791	31,825	7,788	3,328	13,137	5,928	2,319	3,466
General Plant Adjustment	PT&D			-	-	-	-	-	-	-	-
Total General Plant				191,984,722	90,127,871	22,055,481	9,426,184	37,204,618	16,787,962	6,568,170	9,814,436
Additions to Utility Plant											
Plant Held for Future Use	PT&D			2,903,134	1,362,886	333,516	142,540	562,597	253,862	99,322	148,411
CWIP Production	PRODUCTION			54,721,890	54,721,890	-	-	-	-	-	-
CWIP Transmission	TRANSMISSION			58,903,192	-	58,903,192	-	-	-	-	-
CWIP Distribution	PDIST			38,265,046	-	-	4,519,890	17,839,749	8,049,889	3,149,461	4,706,058
CWIP General	PT&D			58,695,416	27,554,760	6,743,014	2,881,864	11,374,554	5,132,577	2,008,084	3,000,564
Total Additional to Utility Plant				213,488,678	83,639,536	65,979,722	7,544,293	29,776,899	13,436,328	5,256,867	7,855,032
Total Utility Plant				**4,393,938,962**	**2,046,165,937**	**546,235,856**	**212,798,622**	**839,904,150**	**378,992,706**	**148,278,183**	**221,563,509**
Other Rate Base Items											
Prepayments	TPIS			8,678,768	4,074,277	997,029	426,116	1,681,854	758,908	296,917	443,667
Cash Working Capital	OMxPP			126,666,257	99,622,504	6,697,805	1,521,972	7,766,245	3,952,039	336,172	6,769,519
Materials and Supplies	TPIS			60,399,859	28,354,916	6,938,823	2,965,550	11,704,857	5,281,621	2,066,396	3,087,697
Fuel Stock	PRODUCTION			48,216,116	48,216,116	-	-	-	-	-	-
ADIT - Production	PRODUCTION			(893,545,817)	(893,545,817)	-	-	-	-	-	-
ADIT - Transmission	TRANSMISSION			-	-	-	-	-	-	-	-
ADIT - Distribution	PDIST			-	-	-	-	-	-	-	-
ADIT - General	PT&D			-	-	-	-	-	-	-	-
ADIT - Solar Direct	PRODUCTION			(379,760)	(379,760)	-	-	-	-	-	-
Customer Advances	CA			(4,629,354)	-	-	-	(2,965,275)	(1,664,079)	-	-
Investment Tax Credits	PRODUCTION			-	-	-	-	-	-	-	-
Total Other Rate Base Items				(654,593,931)	(713,657,764)	14,633,657	4,913,637	18,187,681	8,328,489	2,699,486	10,300,883
Total Rate Base				**3,739,345,032**	**1,332,508,173**	**560,869,513**	**217,712,259**	**858,091,831**	**387,321,195**	**150,977,669**	**231,864,391**

Louisville Gas and Electric Company Data Inputs for Forecasted Operating Revenues	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Total Test Year Revenues at Current Rates	$ 1,238,367,108	$ 518,087,423	$ 176,886,673	$ 152,401,493	$ 6,632,522	$ 132,784,130	$ 152,069,036	$ 69,664,488
Curtailable Service Rider	(2,130,243)						(68,890)	(2,061,354)
Total Sales to Ultimate Customers	$ 1,236,236,864	$ 518,087,423	$ 176,886,673	$ 152,401,493	$ 6,632,522	$ 132,784,130	$ 152,000,146	$ 67,603,135
Sales for Resale	$ 54,082,161	$ 19,999,746	$ 5,721,111	$ 6,098,194	$ 286,018	$ 6,549,033	$ 9,535,087	$ 5,116,308
Unadjusted Total Revenues	$ 1,290,319,026	$ 538,087,169	$ 182,607,785	$ 158,499,687	$ 6,918,540	$ 139,333,163	$ 161,535,233	$ 72,719,443
Jurisdictional Adjustments								
Base ECR Revenues	$ 50,031,453	$ 20,900,028	$ 7,991,142	$ 6,779,246	$ 323,391	$ 5,300,069	$ 5,411,466	$ 2,221,537
ECR Tracker Revenues	(6,811,386)	$ (3,387,267)	(599,181)	(625,585)	(28,308)	(645,764)	(940,816)	(488,796)
DSM Electric Revenue	10,957,332	$ 5,624,213	1,626,995	1,740,621	82,224	1,883,211	-	-
FAC Revenue	41,434	$ 11,158	8,049	6,114	29	4,795	6,172	5,795
OST Revenue	(4,118,196)	$ (1,515,360)	(431,418)	(461,383)	(22,215)	(500,640)	(728,974)	(395,309)
RAR Revenues	17,616,553	$ 6,450,787	1,861,034	1,989,144	93,895	2,149,391	3,128,497	1,686,513
Sales for Resale	25,428,873	$ 9,403,674	$ 2,690,007	$ 2,867,308	$ 134,483	$ 3,079,287	$ 4,483,299	$ 2,405,635
Reconciliation Adjustment	0	0	0	0	0	0	0	0
Total Jurisdictional Adjustments	$ 93,146,064	$ 37,487,232	$ 13,146,628	$ 12,295,465	$ 583,500	$ 11,270,349	$ 11,359,644	$ 5,435,375
Forecasted Period Jurisdictional Revenues	**$ 1,197,172,962**	**$ 500,599,937**	**$ 169,461,157**	**$ 146,204,222**	**$ 6,335,040**	**$ 128,062,814**	**$ 150,175,589**	**$ 67,284,067**
Other Revenues								
Late Payment Charges	$ 2,643,760	2,062,890	445,229	38,065	1,657	33,165	37,982	17,400
Electric Service Revenues	$ 533,345	223,191	76,202	65,654	2,857	57,203	65,511	30,011
Rent From Electric Property	$ 3,563,617	1,989,035	402,802	324,418	12,004	276,389	301,906	113,664
Other Misc. Revenues - Transmission Service		-	-	-	-	-	-	-
Other Miscellaneous Revenue	$ 14,610,183	6,113,968	2,087,446	1,798,496	78,271	1,566,990	1,794,572	822,113
Total Other Revenues	$ 21,350,905	$ 10,389,083	$ 3,011,679	$ 2,226,632	$ 94,789	$ 1,933,748	$ 2,199,971	$ 983,188
Total Forecasted Operating Revenues	**$ 1,218,523,867**	**$ 510,989,021**	**$ 172,472,836**	**$ 148,430,855**	**$ 6,429,829**	**$ 129,996,561**	**$ 152,375,560**	**$ 68,267,256**

Louisville Gas and Electric Company Data Inputs for Forecasted Operating Revenues	Special Contract SCC	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Total Test Year Revenues at Current Rates	$ 4,503,250	$ 24,259,979	$ 372,288	$ 366,320	$ 14,805	$ 57,979	$ 257,956	$ 8,765
Curtailable Service Rider								
Total Sales to Ultimate Customers	$ 4,503,250	$ 24,259,979	$ 372,288	$ 366,320	$ 14,805	$ 57,979	$ 257,956	$ 8,765
Sales for Resale	$ 313,390	$ 424,794	$ 22,810	$ 15,430	$ 241	$ -	$ -	$ -
Unadjusted Total Revenues	$ 4,816,640	$ 24,684,773	$ 395,098	$ 381,750	$ 15,045	$ 57,979	$ 257,956	$ 8,765
Jurisdictional Adjustments								
Base ECR Revenues	$ 154,342	$ 924,991	$ 17,784	$ 12,030	$ 714	$ 2,720	$ (8,007)	$ -
ECR Tracker Revenues	(31,148)	(58,980)	(3,266)	(2,247)	(24)	(5)	-	-
DSM Electric Revenue	-	-	-	-	69	-	-	-
FAC Revenue	341	(896)	(120)	4	3	(0)	(8)	(0)
OST Revenue	(24,599)	(35,701)	(1,933)	(1,222)	(17)	(4)	578	-
RAR Revenues	102,838	141,681	7,577	5,100	79	16	-	-
Sales for Resale	$ 147,353	$ 199,734	$ 10,725	$ 7,255	$ 113	$ -	$ -	$ -
Reconciliation Adjustment	0	0	0	0	0	0	0	0
Total Jurisdictional Adjustments	$ 349,127	$ 1,170,829	$ 30,766	$ 20,920	$ 938	$ 2,727	$ (7,437)	$ (0)
Forecasted Period Jurisdictional Revenues	**$ 4,467,513**	**$ 23,513,944**	**$ 364,332**	**$ 360,830**	**$ 14,107**	**$ 55,251**	**$ 265,394**	**$ 8,765**
Other Revenues								
Late Payment Charges	1,125	6,059	93	91	4	-	-	-
Electric Service Revenues	1,940	10,451	160	158	6	-	-	-
Rent From Electric Property	10,763	131,095	611	902	29	-	-	-
Other Misc. Revenues - Transmission Service	-	-	-	-	-	-	-	-
Other Miscellaneous Revenue	53,143	286,293	4,393	4,323	175	-	-	-
Total Other Revenues	$ 66,970	$ 433,899	$ 5,258	$ 5,475	$ 213	$ -	$ -	$ -
Total Forecasted Operating Revenues	**$ 4,534,484**	**$ 23,947,842**	**$ 369,589**	**$ 366,305**	**$ 14,321**	**$ 55,251**	**$ 265,394**	**$ 8,765**

Louisville Gas and Electric Company Data Inputs for Customer and Energy Allocators		Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Test Year Customers									
Normalized Number of Bills		6,509,978	4,750,354	580,502	30,904	715	7,003	1,627	156
Test Year Customers		542,498	395,863	48,375	2,575	60	584	136	13
Customers Allocator		**100.0%**	**73.0%**	**8.9%**	**0.5%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**
Customer Weighting (For Customer Accounts Expenses)			1.00	2.00	5.00	5.00	25.00	25.00	25.00
Weighted Average Customers		534,711	395,863	96,750	12,877	298	14,590	3,390	325
Cust05		**100.0%**	**74.0%**	**18.1%**	**2.4%**	**0.1%**	**2.7%**	**0.6%**	**0.1%**
Average Customers		458,166	395,863	48,375	2,575	60	584	136	13
Cust06		**100.0%**	**86.4%**	**10.6%**	**0.6%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**
Average Secondary Customers		457,955	395,863	48,375	2,575		584		
Cust07		**100.0%**	**86.4%**	**10.6%**	**0.6%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**
Average Primary Customers		458,151	395,863	48,375	2,575	60	584	136	
Cust08		**100.0%**	**86.4%**	**10.6%**	**0.6%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**
Average Transformer Customers		457,955	395,863	48,375	2,575		584		
Cust09		**100.0%**	**86.4%**	**10.6%**	**0.6%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**
Test Year Normalized Volumes (KWH)									
Test Period kWh Usage (As Metered)		11,125,589,377	4,114,178,753	1,176,898,716	1,254,468,995	58,837,158	1,347,211,660	1,961,477,530	1,052,483,619
Loss Factor			1.0706	1.0703	1.0700	1.0457	1.0695	1.0458	1.0255
Loss Adjusted kWh Usage		11,810,741,287	4,404,681,268	1,259,634,158	1,342,340,156	61,526,778	1,440,828,005	2,051,384,791	1,079,352,479
Energy Allocator		**100.0%**	**37.3%**	**10.7%**	**11.4%**	**0.5%**	**12.2%**	**17.4%**	**9.1%**
Meters Study									
Meter Unit Cost			$ 131.75	$ 243.12	$ 1,101.47	$ 5,369.85	$ 1,102.94	$ 9,995.00	$ 58,508.02
Number of Customers			395,863	48,375	2,575	60	584	136	13
Total Meter Cost	**$**	**70,176,073**	**$ 52,153,776**	**$ 11,760,872**	**$ 2,836,658**	**$ 320,176**	**$ 643,682**	**$ 1,355,187**	**$ 760,604**
Meters Allocator %		100.0%	74.32%	16.76%	4.04%	0.46%	0.92%	1.93%	1.08%
Services Study									
Service Unit Cost			$ 1,373.96	$ 1,629.00	$ 1,823.00	$ -	$ 9,219.00	$ -	$ -
Number of Customers			395,863	48,375	2,575	60	584	136	13
Total Service Costs	**$**	**632,778,933**	**$ 543,898,840**	**$ 78,803,201**	**$ 4,694,829**	**$ -**	**$ 5,380,240**	**$ -**	**$ -**
Services Allocator %		100.0%	85.95%	12.45%	0.74%	0.00%	0.85%	0.00%	0.00%

Louisville Gas and Electric Company Data Inputs for Customer and Energy Allocators	Special Contract SCC	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Test Year Customers								
Normalized Number of Bills	24	1,117,812	2,676	18,000	12	192	-	-
Test Year Customers	2	93,151	223	1,500	1	16	-	-
Customers Allocator	**0.0%**	**17.2%**	**0.0%**	**0.3%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Customer Weighting (For Customer Accounts Exp	20.00	0.11	0.11	0.11	5.00	2.00	1.00	1.00
Weighted Average Customers	40	10,350	25	167	5	32	-	-
Cust05	**0.0%**	**1.9%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Average Customers	2	10,350	25	167	1	16	-	-
Cust06	**0.0%**	**2.3%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Average Secondary Customers		10,350	25	167	1	16	-	-
Cust07	**0.0%**	**2.3%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Average Primary Customers		10,350	25	167	1	16	-	-
Cust08	**0.0%**	**2.3%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Average Transformer Customers		10,350	25	167	1	16	-	-
Cust09	**0.0%**	**2.3%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Test Year Normalized Volumes (KWH)								
Test Period kWh Usage (As Metered)	64,468,000	87,385,037	4,692,245	3,174,111	49,529	264,025	-	-
Loss Factor	1.0693	1.0679	1.0682	1.0688	1.0697	1.0687	1.0706	1.0706
Loss Adjusted kWh Usage	68,937,326	93,316,559	5,012,140	3,392,471	52,982	282,176	-	-
Energy Allocator	**0.6%**	**0.8%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Meters Study								
Meter Unit Cost	$ 58,508.02	$ -	$ 131.75	$ 131.75	$ 1,101.47	$ -	$ -	$ -
Number of Customers	2	93,151	223	1,500	1	16	-	-
Total Meter Cost	**$ 117,016**	**$ -**	**$ 29,380**	**$ 197,621**	**$ 1,101**	**$ -**	**$ -**	**$ -**
Meters Allocator %	0.17%	0.00%	0.04%	0.28%	0.00%	0.00%	0.00%	0.00%
Services Study								
Service Unit Cost	$ -	$ -	$ -	$ -	$ 1,823.00	$ -	$ -	$ -
Number of Customers	2	93,151	223	1,500	1	16	-	-
Total Service Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,823**	**$ -**	**$ -**	**$ -**
Services Allocator %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Louisville Gas and Electric Company Target Revenues	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Revenue Requirements at EROR								
Base Rate Revenues at EROR	1,323,559,442	642,707,569	155,298,806	136,297,536	5,614,405	126,596,020	153,905,480	68,666,938
Current Base Rate Revenues	1,218,523,867	510,989,021	172,472,836	148,430,855	6,429,829	129,996,561	152,375,560	68,267,256
Increase / (Decrease) ($)	105,035,574	131,718,549	(17,174,030)	(12,133,319)	(815,424)	(3,400,541)	1,529,921	399,682
Increase / (Decrease) (%)	8.6%	25.8%	-10.0%	-8.2%	-12.7%	-2.6%	1.0%	0.6%
Revenue Requirements at Uniform %								
Uniform Increase in Revenues	1,323,559,442	555,035,778	187,339,827	161,225,450	6,984,074	141,202,139	165,510,185	74,151,827
Current Retail Revenues	1,218,523,867	510,989,021	172,472,836	148,430,855	6,429,829	129,996,561	152,375,560	68,267,256
Increase / (Decrease) ($)	105,035,574	44,046,757	14,866,991	12,794,596	554,245	11,205,577	13,134,625	5,884,571
Increase / (Decrease) (%)	8.6%	8.6%	8.6%	8.6%	8.6%	8.6%	8.6%	8.6%
Movement to EROR	10.00%							
Step 1: Movement to EROR								
Movement to EROR	1,323,559,442	563,802,957	184,135,725	158,732,659	6,847,107	139,741,527	164,349,715	73,603,338
Current Revenues	1,218,523,867	510,989,021	172,472,836	148,430,855	6,429,829	129,996,561	152,375,560	68,267,256
Increase / (Decrease) ($)	105,035,574	52,813,937	11,662,889	10,301,804	417,278	9,744,966	11,974,155	5,336,082
Increase / (Decrease) (%)	8.6%	10.3%	6.8%	6.9%	6.5%	7.5%	7.9%	7.8%
Step 2: Re-Allocation of Lighting								
Lighting, EV, Solar Revenue Credit	81,744							
Allocation to Other Classes	(81,744)	(34,852)	(11,383)	(9,812)	(423)	(8,638)	(10,159)	(4,550)
Total Re-Allocation	-	(34,852)	(11,383)	(9,812)	(423)	(8,638)	(10,159)	(4,550)
Revenue Targets								
Target Revenues	1,323,559,442	563,768,105	184,124,342	158,722,847	6,846,683	139,732,889	164,339,555	73,598,788
Current Revenues	1,218,523,867	510,989,021	172,472,836	148,430,855	6,429,829	129,996,561	152,375,560	68,267,256
Increase / (Decrease) ($)	105,035,574	52,779,084	11,651,506	10,291,992	416,855	9,736,327	11,963,995	5,331,532
Increase / (Decrease) (%)	8.6%	10.3%	6.8%	6.9%	6.5%	7.5%	7.9%	7.8%
Customers	542,498	395,863	48,375	2,575	60	584	136	13
Usage (MWh)	11,810,741	4,404,681	1,259,634	1,342,340	61,527	1,440,828	2,051,385	1,079,352
Target Increase ($/ Customer/ Mo.)		$ 11.11	$ 20.07	$ 333.03	$ 582.61	$ 1,390.26	$ 7,353.24	$ 34,176.49
Target Increase ($ per MWh)		$ 11.98	$ 9.25	$ 7.67	$ 6.78	$ 6.76	$ 5.83	$ 4.94

Louisville Gas and Electric Company Target Revenues	Special Contract SCC	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Revenue Requirements at EROR								
Base Rate Revenues at EROR	5,177,900	27,897,846	329,708	359,420	9,712	286,506	400,113	11,483
Current Base Rate Revenues	4,534,484	23,947,842	369,589	366,305	14,321	55,251	265,394	8,765
Increase / (Decrease) ($)	643,416	3,950,003	(39,881)	(6,885)	(4,609)	231,255	134,719	2,717
Increase / (Decrease) (%)	14.2%	16.5%	-10.8%	-1.9%	-32.2%	418.6%	50.8%	31.0%
Revenue Requirements at Uniform %								
Uniform Increase in Revenues	4,925,352	26,012,123	401,447	397,880	15,555	60,014	288,270	9,521
Current Retail Revenues	4,534,484	23,947,842	369,589	366,305	14,321	55,251	265,394	8,765
Increase / (Decrease) ($)	390,868	2,064,281	31,858	31,575	1,234	4,763	22,877	756
Increase / (Decrease) (%)	8.6%	8.6%	8.6%	8.6%	8.6%	8.6%	8.6%	8.6%
Movement to EROR								
Step 1: Movement to EROR								
Movement to EROR	4,950,607	26,200,695	394,274	394,034	14,971	82,663	299,454	9,717
Current Revenues	4,534,484	23,947,842	369,589	366,305	14,321	55,251	265,394	8,765
Increase / (Decrease) ($)	416,123	2,252,853	24,684	27,729	650	27,412	34,061	952
Increase / (Decrease) (%)	9.2%	9.4%	6.7%	7.6%	4.5%	49.6%	12.8%	10.9%
Step 2: Re-Allocation of Lighting								
Lighting, EV, Solar Revenue Credit Allocation to Other Classes	(306)	(1,620)			(644)	(20,036)	100,658	1,766
Total Re-Allocation	(306)	(1,620)	-	-	(644)	(20,036)	100,658	1,766
Revenue Targets								
Target Revenues	4,950,301	26,199,076	394,274	394,034	14,327	62,627	400,113	11,483
Current Revenues	4,534,484	23,947,842	369,589	366,305	14,321	55,251	265,394	8,765
Increase / (Decrease) ($)	415,817	2,251,233	24,684	27,729	6	7,375	134,719	2,717
Increase / (Decrease) (%)	9.2%	9.4%	6.7%	7.6%	0.0%	13.3%	50.8%	31.0%
Customers	2	93,151	223	1,500	1	16		
Usage (MWh)	68,937	93,317	5,012	3,392	53	282		
Target Increase ($/ Customer/ Mo.)	$ 17,325.70	$ 2.01	$ 9.22	$ 1.54	$ 0.53	$ 38.41		
Target Increase ($ per MWh)	$ 6.03	$ 24.12	$ 4.92	$ 8.17	$ 0.12	$ 26.14		

Target Revenues From Base Rates	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Retail Transm. Service RTS - Trans.
Target Revenues								
Total Target Revenues	1,323,147,846	563,768,105	184,124,342	158,722,847	6,846,683	139,732,889	164,339,555	73,598,788
Less: Other Revenues	22,016,324	10,725,988	3,094,264	2,295,129	97,521	1,992,691	2,265,758	1,010,433
Less: Non-Base Revenues	(23,340,239)	(10,151,167)	(4,942,668)	(3,543,940)	(171,856)	(1,828,727)	(428,569)	(1,572,218)
Target Revenues from Base Rates	1,324,471,762	563,193,284	185,972,746	159,971,658	6,921,018	139,568,925	162,502,366	74,160,573
Current Revenues								
Total Proforma Revenues	1,218,249,709	510,989,021	172,472,836	148,430,855	6,429,829	129,996,561	152,375,560	68,267,256
Less: Other Revenues	21,350,905	10,389,083	3,011,679	2,226,632	94,789	1,933,748	2,199,971	983,188
Less: Non-Base Revenues	(23,340,239)	(10,151,167)	(4,942,668)	(3,543,940)	(171,856)	(1,828,727)	(428,569)	(1,572,218)
Current Revenues from Base Rates	1,220,239,042	510,751,104	174,403,824	149,748,162	6,506,896	129,891,541	150,604,157	68,856,285
Base Rate Revenue Change $	104,232,719	52,442,180	11,568,922	10,223,495	414,122	9,677,384	11,898,209	5,304,288
Base Rate Revenue Change	8.5%	10.3%	6.6%	6.8%	6.4%	7.5%	7.9%	7.7%
Total Revenue Change	8.6%	10.3%	6.8%	6.9%	6.5%	7.5%	7.9%	7.8%

Target Revenues From Base Rates	Special Contract SCC	Lighting Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Outdoor Sports Lighting OSL	Electric Vehicle Charging EV	Solar Share SSP	Business Solar BS
Target Revenues								
Total Target Revenues	4,950,301	26,199,076	394,274	394,034	14,327	62,627		
Less: Other Revenues	69,132	454,131	5,404	5,654	220	-		
Less: Non-Base Revenues	11,695	(699,930)	(5,699)	(3,855)	(587)	(2,720)		
Target Revenues from Base Rates	4,869,473	26,444,875	394,569	392,235	14,694	65,346		
Current Revenues								
Total Proforma Revenues	4,534,484	23,947,842	369,589	366,305	14,321	55,251		
Less: Other Revenues	66,970	433,899	5,258	5,475	213	-		
Less: Non-Base Revenues	11,695	(699,930)	(5,699)	(3,855)	(587)	(2,720)		
Current Revenues from Base Rates	4,455,818	24,213,874	370,030	364,685	14,694	57,971		
Base Rate Revenue Change $	413,655	2,231,001	24,538	27,550	-	7,375		
Base Rate Revenue Change	9.3%	9.2%	6.6%	7.6%	0.0%	12.7%		
Total Revenue Change	9.2%	9.4%	6.7%	7.6%	0.0%	13.3%		

Louisville Gas and Electric Company Classified Revenue Targets	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Service RTS - Trans.	Contract SCC
Proposed Target Revenues	$ 1,324,471,762	$ 563,193,284	$ 185,972,746	$ 159,971,658	$ 6,921,018	$ 139,568,925	$ 162,502,366	$ 74,160,573	$ 4,869,473
Revenue Requirements									
- Demand	$ 705,704,186	$ 343,304,026	$ 86,995,986	$ 85,257,455	$ 3,243,168	$ 73,273,611	$ 78,842,680	$ 29,252,522	$ 2,642,799
- Customer	$ 189,286,445	$ 139,868,850	$ 22,491,426	$ 2,230,369	$ 131,439	$ 980,919	$ 590,924	$ 254,207	$ 37,612
- Commodity	$ 428,568,810	$ 159,534,693	$ 45,811,394	$ 48,809,711	$ 2,239,798	$ 52,341,491	$ 74,471,877	$ 39,160,209	$ 2,497,490
Total	$ 1,323,559,442	$ 642,707,569	$ 155,298,806	$ 136,297,536	$ 5,614,405	$ 126,596,020	$ 153,905,480	$ 68,666,938	$ 5,177,900
Proposed Target Revenues									
- Demand	$ 723,909,549	$ 286,807,530	$ 111,368,740	$ 108,328,042	$ 4,498,889	$ 86,075,140	$ 87,375,612	$ 34,698,829	$ 2,338,699
- Customer	$ 171,993,402	$ 116,851,060	$ 28,792,612	$ 2,833,904	$ 182,331	$ 1,152,294	$ 654,878	$ 301,536	$ 33,284
- Commodity	$ 428,568,810	$ 159,534,693	$ 45,811,394	$ 48,809,711	$ 2,239,798	$ 52,341,491	$ 74,471,877	$ 39,160,209	$ 2,497,490
Total	$ 1,324,471,762	$ 563,193,284	$ 185,972,746	$ 159,971,658	$ 6,921,018	$ 139,568,925	$ 162,502,366	$ 74,160,573	$ 4,869,473
Billing Units									
kWh	11,125,589,377	4,114,178,753	1,176,898,716	1,254,468,995	58,837,158	1,347,211,660	1,961,477,530	1,052,483,619	64,468,000
Number of Bills	6,509,978	4,750,354	580,502	30,904	715	7,003	1,627	156	24
Unit Costs									
- Demand		0.070	0.095	0.086	0.076	0.064	0.045	0.033	0.036
- Customer		0.809	1.630	3.014	8.377	5.409	13.231	63.541	45.589
- Commodity		0.039	0.039	0.039	0.038	0.039	0.038	0.037	0.039

Louisville Gas and Electric Company Classified Revenue Targets	Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Sports Lighting OSL	Vehicle Charging EV	Solar Share SSP	Business Solar BS
Proposed Target Revenues	$ 26,444,875	$ 394,569	$ 392,235	$ 14,694	$ 65,346	$ -	$ -
Revenue Requirements							
- Demand	$ 2,214,531	$ 128,915	$ 118,085	$ 6,842	$ 16,970	$ 400,113	$ 6,483
- Customer	$ 22,298,902	$ 18,355	$ 118,118	$ 935	$ 259,390	$ -	$ 5,000
- Commodity	$ 3,384,412	$ 182,438	$ 123,216	$ 1,935	$ 10,146	$ -	$ -
Total	$ 27,897,846	$ 329,708	$ 359,420	$ 9,712	$ 286,506	$ 400,113	$ 11,483
Proposed Target Revenues							
- Demand	$ 2,083,271	$ 185,691	$ 134,491	$ 11,226	$ 3,390	$ -	$ -
- Customer	$ 20,977,192	$ 26,439	$ 134,528	$ 1,533	$ 51,811	$ -	$ -
- Commodity	$ 3,384,412	$ 182,438	$ 123,216	$ 1,935	$ 10,146	$ -	$ -
Total	$ 26,444,875	$ 394,569	$ 392,235	$ 14,694	$ 65,346	$ -	$ -
Billing Units							
kWh	87,385,037	4,692,245	3,174,111	49,529	264,025	-	-
Number of Bills	1,117,812	2,676	18,000	12	192	-	-
Unit Costs							
- Demand							
- Customer							
- Commodity							

Louisville Gas and Electric Company Customer Charge Analysis	Total Company	Residential RS	General Service GS	Power Service PS-Sec	Power Service PS-Pri	Time of Day TOD-Sec	Time of Day TOD-Pri	Service RTS - Trans.	Contract SCC
Summary of Monthly Customer Costs									
Fully-Loaded Customer Costs		$ 29.44	$ 38.74	$ 72.17	$ 183.70	$ 140.07	$ 363.19	$ 1,629.53	$ 1,567.16
Basic Customer Costs		$ 23.85	$ 28.10	$ 50.92	$ 126.99	$ 93.28	$ 256.93	$ 1,200.01	$ 1,190.27
Fully-Loaded Customer Costs									
Customer-related Revenue Requirements	$ 189,286,445	$ 139,868,850	$ 22,491,426	$ 2,230,369	$ 131,439	$ 980,919	$ 590,924	$ 254,207	$ 37,612
Number of customers	542,498	395,863	48,375	2,575	60	584	136	13	2
Monthly Fully-Loaded cost per customer	**$ 29.08**	**$ 29.44**	**$ 38.74**	**$ 72.17**	**$ 183.70**	**$ 140.07**	**$ 363.19**	**$ 1,629.53**	**$ 1,567.16**
Basic Customer Costs									
Plant									
(364) Poles, Towers & Fixtures	$ 94,572,670	$ 81,728,239	$ 9,987,349	$ 531,693	$ 7,643	$ 120,488	$ 17,381	$ -	$ -
(365) Overhead Conductors and Devices	181,455,028	156,810,629	19,162,563	1,020,150	14,665	231,179	33,348	-	-
(366) Underground Conduit	26,774,929	23,136,823	2,827,365	150,519	2,749	34,110	6,252	-	-
(367) Underground Conductors and Devices	184,095,417	159,081,023	19,440,009	1,034,920	18,903	234,526	42,985	-	-
(368) Line Transformers	72,209,152	62,418,548	7,627,667	406,071	-	92,021	-	-	-
(369) Services	22,701,503	19,512,851	2,827,134	168,431	-	193,021	-	-	-
(370) Meters	78,224,893	58,135,535	13,109,781	3,162,008	356,899	717,508	1,510,619	847,841	130,437
(371) Install on Customer Premises	101,662	-	-	-	-	-	-	-	-
(373) Street Lighting	101,263,299	-	-	-	-	-	-	-	-
Total Customer-Related Plant	$ 761,398,552	$ 560,823,648	$ 74,981,868	$ 6,473,792	$ 400,860	$ 1,622,854	$ 1,610,585	$ 847,841	$ 130,437
Net income before taxes & interest									
Net Plant	761,398,552	560,823,648	74,981,868	6,473,792	400,860	1,622,854	1,610,585	847,841	130,437
Net Income after taxes	61,809,644	45,527,155	6,086,960	525,537	32,541	131,742	130,746	68,827	10,589
Interest Expense	17,098,350	12,594,138	1,683,831	145,379	9,002	36,444	36,168	19,040	2,929
Return on Equity	44,711,295	32,933,017	4,403,129	380,158	23,540	95,298	94,578	49,787	7,660
Income Taxes	15,099,169	11,121,601	1,486,953	128,381	7,949	32,183	31,939	16,813	2,587
Net income before taxes & interest	76,908,813	56,648,757	7,573,913	653,917	40,491	163,924	162,685	85,640	13,175
O&M Expenses									
(580) Operation Supervision & Engineering	1,567,486	1,210,497	210,288	36,697	3,749	8,407	15,757	8,771	1,349
(581) Load Dispatching	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-
(583) Overhead Line Expenses	1,768,877	1,528,636	186,802	9,945	143	2,254	325	-	-
(584) Underground Line Expenses	2,493,431	2,154,631	263,300	14,017	256	3,176	582	-	-
(585) Street Lighting Expense	-	-	-	-	-	-	-	-	-
(586) Meter Expense	3,609,389	2,682,442	604,901	145,899	16,468	33,107	69,702	39,120	6,019
(587) Customer Installations Expense	-	-	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp	2,736,070	2,014,292	269,389	23,286	1,444	5,839	5,803	3,056	470
(589) Rents	8,188	6,028	806	70	4	17	17	9	1
(590) Maintenance Supervision and Engineering	14,518	12,546	1,533	82	1	18	3	-	-
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	9,285,901	8,024,732	980,638	52,206	750	11,831	1,707	-	-
(594) Maintenance of Underground Lines	861,142	744,133	90,934	4,841	88	1,097	201	-	-
(595) Maintenance of Line Transformers	1,201	1,038	127	7	-	2	-	-	-
(596) Maintenance of St Lights and Sig Systems	219,000	-	-	-	-	-	-	-	-
(597) Maintenance of Meters	272,846	202,775	45,726	11,029	1,245	2,503	5,269	2,957	455
(598) Miscellaneous Distribution Expenses	394,410	290,364	38,833	3,357	208	842	837	440	68
Total Customer Account Expenses	12,501,193	9,255,008	2,261,960	301,048	6,970	341,106	79,248	7,598	935
Total Customer Service Expenses	2,761,486	2,350,112	287,188	15,289	354	3,465	805	77	12
Total O&M	$ 38,495,139	$ 30,477,235	$ 5,242,427	$ 617,771	$ 31,681	$ 413,663	$ 180,256	$ 62,030	$ 9,309
Depreciation Expense									
Distribution	35,538,232	26,148,854	3,496,090	301,846	18,690	75,667	75,095	39,531	6,082
Total Depreciation Expense	$ 35,538,232	$ 26,148,854	$ 3,496,090	$ 301,846	$ 18,690	$ 75,667	$ 75,095	$ 39,531	$ 6,082
Basic customer-related costs	150,942,185	113,274,846	16,312,430	1,573,534	90,862	653,254	418,035	187,201	28,566
Number of customers	542,498	395,863	48,375	2,575	60	584	136	13	2
Monthly basic cost per customer	**$ 23.19**	**$ 23.85**	**$ 28.10**	**$ 50.92**	**$ 126.99**	**$ 93.28**	**$ 256.93**	**$ 1,200.01**	**$ 1,190.27**

Louisville Gas and Electric Company Customer Charge Analysis	Service LS & RLS	Lighting Energy LE	Traffic Energy TE	Sports Lighting OSL	Vehicle Charging EV	Solar Share SSP	Business Solar BS
Summary of Monthly Customer Costs							
Fully-Loaded Customer Costs	$ 19.95	$ 6.86	$ 6.56	$ 77.88	$ 1,350.99		
Basic Customer Costs	$ 16.30	$ 4.88	$ 4.88	$ 50.92	$ 407.54		
Fully-Loaded Customer Costs							
Customer-related Revenue Requirements	$ 22,298,902	$ 18,355	$ 118,118	$ 935	$ 259,390	$ -	$ 5,000
Number of customers	93,151	223	1,500	1	16	-	-
Monthly Fully-Loaded cost per customer	**$ 19.95**	**$ 6.86**	**$ 6.56**	**$ 77.88**	**$ 1,350.99**	**$ -**	**$ -**
Basic Customer Costs							
Plant							
(364) Poles, Towers & Fixtures	$ 2,136,842	$ 5,116	$ 34,409	$ 206	$ 3,303	$ -	$ -
(365) Overhead Conductors and Devices	4,099,924	9,815	66,021	396	6,338	-	-
(366) Underground Conduit	604,929	1,448	9,741	58	935	-	-
(367) Underground Conductors and Devices	4,159,285	9,957	66,976	402	6,430	-	-
(368) Line Transformers	1,631,977	3,907	26,280	158	2,523	-	-
(369) Services	-	-	-	65	-	-	-
(370) Meters	-	32,749	220,287	1,228	-	-	-
(371) Install on Customer Premises	101,662	-	-	-	-	-	-
(373) Street Lighting	101,263,299	-	-	-	-	-	-
Total Customer-Related Plant	$ 113,997,918	$ 62,992	$ 423,714	$ 2,514	$ 19,529	$ -	$ -
Net income before taxes & interest							
Net Plant	113,997,918	62,992	423,714	2,514	19,529	-	-
Net Income after taxes	9,254,248	5,114	34,397	204	1,585	-	-
Interest Expense	2,559,995	1,415	9,515	56	439	-	-
Return on Equity	6,694,253	3,699	24,882	148	1,147	-	-
Income Taxes	2,260,674	1,249	8,403	50	387	-	-
Net income before taxes & interest	11,514,922	6,363	42,799	254	1,973	-	-
O&M Expenses							
(580) Operation Supervision & Engineering	69,023	376	2,531	14	24	-	-
(581) Load Dispatching	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-
(583) Overhead Line Expenses	39,967	96	644	4	62	-	-
(584) Underground Line Expenses	56,334	135	907	5	87	-	-
(585) Street Lighting Expense	-	-	-	-	-	-	-
(586) Meter Expense	-	1,511	10,164	57	-	-	-
(587) Customer Installations Expense	-	-	-	-	-	-	-
(588) Miscellaneous Distribution Exp	410,661	227	1,524	9	70	-	-
(589) Rents	1,229	1	5	0	0	-	-
(590) Maintenance Supervision and Engineering	328	1	5	0	1	-	-
(591) Maintenance of Structures	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	209,812	502	3,379	20	324	-	-
(594) Maintenance of Underground Lines	19,456	47	313	2	30	-	-
(595) Maintenance of Line Transformers	27	0	0	0	0	-	-
(596) Maintenance of St Lights and Sig Systems	219,000	-	-	-	-	-	-
(597) Maintenance of Meters	-	114	768	4	-	-	-
(598) Miscellaneous Distribution Expenses	59,198	33	220	1	10	-	-
Total Customer Account Expenses	241,979	579	3,897	117	748	-	-
Total Customer Service Expenses	61,445	147	989	6	36,597	-	5,000
Total O&M	$ 1,388,460	$ 3,768	$ 25,346	$ 240	$ 37,953	$ -	$ 5,000
Depreciation Expense							
Distribution	5,315,245	2,937	19,756	117	38,322	-	-
Total Depreciation Expense	$ 5,315,245	$ 2,937	$ 19,756	$ 117	$ 38,322	$ -	$ -
Basic customer-related costs	18,218,626	13,068	87,902	611	78,248	-	5,000
Number of customers	93,151	223	1,500	1	16	-	-
Monthly basic cost per customer	**$ 16.30**	**$ 4.88**	**$ 4.88**	**$ 50.92**	**$ 407.54**		

LG&E - Gas COSS Summary	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Current Delivery Service Rates								
Rate base	1,367,652,244	983,299,289	302,955,334	17,917,268	138,895	25,179	68,776	63,247,503
Net operating income	70,172,784	41,901,616	23,637,213	2,372,614	78,692	48,964	70,371	2,063,314
Rate of return	5.13%	4.26%	7.80%	13.24%	56.66%	194.46%	102.32%	3.26%
Relative rate of return	100%	83%	152%	258%	1104%	3790%	1994%	64%
Revenues	$ 258,424,157	$ 174,402,756	$ 67,064,012	$ 5,552,006	$ 119,038	$ 65,803	$ 116,667	$ 11,103,875
Test Period Usage (MWh)	50,532	19,075	10,503	1,673	1,673	5	0	17,603
Revenue per MWh	$ 5,114.06	$ 9,142.90	$ 6,384.98	$ 3,318.43	$ 71.15	$ 13,851.92	$ 1,988,385.93	$ 630.81
Revenues at Equalized Rates of Return								
Rate of return	8.12%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%
Return requirement	111,024,770	79,823,345	24,593,639	1,454,508	11,275	2,044	5,583	5,134,375
Revenue required	317,918,655	225,737,568	72,144,367	4,877,261	53,508	19,228	52,814	15,033,910
Revenue deficiency	59,494,498	51,334,812	5,080,355	(674,745)	(65,530)	(46,575)	(63,853)	3,930,035
Percent increase required		29.43%	7.58%	-12.15%	-55.05%	-70.78%	-54.73%	35.39%
Test Period Usage (MWh)	50,532	19,075	10,503	1,673	1,673	5	0	17,603
Revenue Required per MWh	$ 6,291	$ 11,834	$ 6,869	$ 2,915	$ 32	$ 4,048	$ 900,122	$ 854
Revenue Deficiency per MWh	$ 9,456	$ 4,338	$ 740	$ (231)	$ (2,049)	$ (12)	$ (0)	$ 4,602

LG&E - Gas COSS Summary	Total Company	Residential RS	Gas Service CGS	Gas Service IGS	Gas Service SGSS	Generation DGGS	Gas Service AAGS	Transportation FT
Current Rate of Return	5.13%	4.26%	7.80%	13.24%	56.66%	194.46%	102.32%	3.26%
Proposed Rate of Return	8.12%	8.12%	8.12%	8.12%	8.12%	8.12%	8.12%	8.12%
EROR Revenues	$ 317,918,655	$ 225,737,568	$ 72,144,367	$ 4,877,261	$ 53,508	$ 19,228	$ 52,814	$ 15,033,910
Current Revenues	258,424,157	174,402,756	67,064,012	5,552,006	119,038	65,803	116,667	11,103,875
Difference	$ 59,494,498	$ 51,334,812	$ 5,080,355	$ (674,745)	$ (65,530)	$ (46,575)	$ (63,853)	$ 3,930,035
% Difference	23.02%	29.43%	7.58%	-12.15%	-55.05%	-70.78%	-54.73%	35.39%
Derivation of Delivery Revenues								
Current Total Revenues	$ 258,424,157	174,402,756	67,064,012	5,552,006	119,038	65,803	116,667	11,103,875
Less: Other Revenues	1,559,689	1,165,964	314,262	26,017	558	308	547	52,033
Less: Special Contract	2,247,178	1,515,562	583,960	48,344	1,037	573	1,016	96,687
Current Delivery Revenues	$ 254,617,290	$ 171,721,230	$ 66,165,790	$ 5,477,645	$ 117,444	$ 64,922	$ 115,105	$ 10,955,155
Total Revenues at EROR	$ 317,918,655	225,737,568	72,144,367	4,877,261	53,508	19,228	52,814	15,033,910
Less: Other Revenues	1,682,219	1,248,602	346,103	28,653	614	340	602	57,305
Less: Special Contract	2,554,106	1,722,563	663,719	54,947	1,178	651	1,155	109,893
Delivery Revenues at EROR	$ 313,682,330	$ 222,766,403	$ 71,134,544	$ 4,793,661	$ 51,715	$ 18,237	$ 51,057	$ 14,866,712
Metrics								
Delivery Revenues at EROR	313,682,330	222,766,403	71,134,544	4,793,661	51,715	18,237	51,057	14,866,712
Test Period Usage (MWh)	50,532	19,075	10,503	1,673	1,673	5	0	17,603
Test Period Customers	333,838	307,249	26,053	225	225	1	7	79
Revenue requirement per kWh	$ 6.21	$ 11.68	$ 6.77	$ 2.87	$ 0.03	$ 3.84	$ 870.18	$ 0.84
Revenue requirement per Customer		$ 725	$ 2,730	$ 21,353	$ 230	$ 18,237	$ 7,294	$ 188,186

LG&E - Gas Allocation Income Tax	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Current Income Tax Calculation								
Rate Base	1,367,652,244	983,299,289	302,955,334	17,917,268	138,895	25,179	68,776	63,247,503
Operating Revenues	258,424,157	174,402,756	67,064,012	5,552,006	119,038	65,803	116,667	11,103,875
Operating Expenses								
O&M Expenses	95,021,402	67,075,577	21,182,304	1,478,067	11,408	2,343	17,846	5,253,857
Depreciation & Amortization	65,743,752	47,829,251	14,108,115	971,389	7,612	1,653	9,862	2,815,870
Taxes Other than Income	17,277,208	12,468,496	3,781,159	220,197	1,774	321	782	804,479
Interest on Customer Deposits	-	-	-	-	-	-	-	-
Total Operating Expenses	178,042,362	127,373,323	39,071,579	2,669,653	20,794	4,317	28,490	8,874,206
Total Operating Income	80,381,795	47,029,433	27,992,433	2,882,353	98,244	61,485	88,177	2,229,668
Less:								
Interest Expense	30,712,688	22,081,464	6,803,318	402,359	3,119	565	1,544	1,420,318
Net Income Before Taxes	49,669,107	24,947,969	21,189,116	2,479,994	95,125	60,920	86,633	809,351
Taxable Income	49,669,107	24,947,969	21,189,116	2,479,994	95,125	60,920	86,633	809,351
Income Taxes	11,841,179	5,947,628	5,051,512	591,234	22,678	14,523	20,653	192,950
Actual Income Taxes	10,209,011	5,127,817	4,355,221	509,739	19,552	12,522	17,807	166,354
Total Income Tax	10,209,011	5,127,817	4,355,221	509,739	19,552	12,522	17,807	166,354
Net Income after Taxes	70,172,784	41,901,616	23,637,213	2,372,614	78,692	48,964	70,371	2,063,314

LG&E - Gas Allocation Summary	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Revenue Requirement								
Procurement								
- Demand	182,695	118,642	59,791	4,125	79	0	59	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	1,417,969	861,651	476,858	76,547	231	3	2,679	-
Storage								
- Demand	31,276,606	19,528,187	10,701,725	841,993	-	-	-	204,700
- Customer	-	-	-	-	-	-	-	-
- Commodity	17,900,364	11,331,167	5,935,535	612,729	4,042	17	16,874	-
Transmission								
- Demand	50,863,066	28,544,551	15,126,427	1,127,891	18,075	31	17,305	6,028,787
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Distribution								
- Demand	69,775,325	40,299,552	21,051,784	1,008,706	30,196	66	11,387	7,373,633
- Customer	51,466,449	47,228,891	4,189,288	37,976	77	3,739	402	6,074
- Commodity	2,172,597	846,317	468,372	75,185	227	3	2,631	779,862
Customer Service								
- Demand	-	-	-	-	-	-	-	-
- Customer	92,863,583	76,978,608	14,134,588	1,092,108	581	15,368	1,478	640,853
- Commodity	-	-	-	-	-	-	-	-
Total Revenue Requirement								
- Demand	**152,097,692**	**88,490,932**	**46,939,727**	**2,982,715**	**48,350**	**97**	**28,751**	**13,607,121**
- Customer	**144,330,032**	**124,207,500**	**18,323,876**	**1,130,084**	**658**	**19,107**	**1,880**	**646,927**
- Commodity	**21,490,931**	**13,039,136**	**6,880,764**	**764,462**	**4,500**	**24**	**22,184**	**779,862**
Total Revenue Requirement	**317,918,655**	**225,737,568**	**72,144,367**	**4,877,261**	**53,508**	**19,228**	**52,814**	**15,033,910**
	-	-	-	-	-	-	-	-

LG&E - Gas Allocation Summary	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Rate Base								
Procurement								
- Demand	100,937	65,680	32,933	2,255	40	0	29	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	782,928	477,012	262,657	41,839	119	1	1,300	-
Storage								
- Demand	211,100,549	135,045,028	69,597,524	5,016,653	-	-	-	1,441,345
- Customer	-	-	-	-	-	-	-	-
- Commodity	5,521,710	3,499,715	1,828,061	187,898	1,198	5	4,833	-
Transmission								
- Demand	249,674,586	142,116,510	72,025,789	5,033,252	53,731	44	38,070	30,407,191
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Distribution								
- Demand	308,709,781	183,903,151	92,212,866	3,810,931	82,147	93	19,729	28,680,863
- Customer	257,919,021	237,568,340	20,144,474	170,880	209	5,412	870	28,836
- Commodity	1,201,347	468,523	257,983	41,094	117	1	1,277	432,352
Customer Service								
- Demand	-	-	-	-	-	-	-	-
- Customer	332,641,384	280,155,330	46,593,046	3,612,468	1,334	19,622	2,667	2,256,917
- Commodity	-	-	-	-	-	-	-	-
Total Rate Base								
- Demand	**769,585,854**	**461,130,370**	**233,869,111**	**13,863,090**	**135,918**	**138**	**57,828**	**60,529,399**
- Customer	**590,560,405**	**517,723,669**	**66,737,521**	**3,783,348**	**1,543**	**25,034**	**3,537**	**2,285,752**
- Commodity	**7,505,985**	**4,445,249**	**2,348,702**	**270,830**	**1,434**	**7**	**7,410**	**432,352**
Total Rate Base	**1,367,652,244**	**983,299,289**	**302,955,334**	**17,917,268**	**138,895**	**25,179**	**68,776**	**63,247,503**

LG&E - Gas Allocation Summary	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Total Expenses Excl. Income Taxes								
Procurement								
- Demand	173,056	112,608	56,464	3,865	69	0	49	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	1,342,322	817,831	450,323	71,732	204	3	2,229	-
Storage								
- Demand	11,133,698	7,122,438	3,670,657	264,584	-	-	-	76,018
- Customer	-	-	-	-	-	-	-	-
- Commodity	17,370,616	11,009,670	5,750,855	591,103	3,770	14	15,204	-
Transmission								
- Demand	27,211,874	15,489,188	7,850,045	548,571	5,856	5	4,149	3,314,060
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Distribution								
- Demand	40,540,720	23,405,509	11,736,009	570,074	11,514	12	4,569	4,813,032
- Customer	27,581,678	25,404,960	2,154,199	18,308	30	579	102	3,499
- Commodity	2,059,696	803,277	442,309	70,455	200	2	2,190	741,262
Customer Service								
- Demand	-	-	-	-	-	-	-	-
- Customer	61,790,434	51,242,475	9,427,540	676,318	278	3,910	556	439,358
- Commodity	-	-	-	-	-	-	-	-
Total Expenses Excl. Income Taxes								
- Demand	**79,059,347**	**46,129,743**	**23,313,176**	**1,387,094**	**17,440**	**17**	**8,768**	**8,203,110**
- Customer	**89,372,112**	**76,647,435**	**11,581,740**	**694,626**	**308**	**4,488**	**658**	**442,857**
- Commodity	**20,772,633**	**12,630,779**	**6,643,487**	**733,290**	**4,174**	**19**	**19,623**	**741,262**
Total Expenses Excl. Income Taxes	**189,204,092**	**135,407,957**	**41,538,402**	**2,815,010**	**21,921**	**4,524**	**29,048**	**9,387,230**

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
UTILITY PLANT								
Intangible Plant								
(301-303) Intangible Plant	(36,724)							
- Demand	(20,316)	(12,156)	(6,162)	(361)	(4)	(0)	(2)	(1,632)
- Customer	(16,408)	(14,390)	(1,847)	(106)	(0)	(1)	(0)	(64)
- Commodity	-	-	-	-	-	-	-	-
Total	(36,724)	(26,546)	(8,009)	(467)	(4)	(1)	(2)	(1,696)
Total Intangible Plant	(36,724)							
- Demand	(20,316)	(12,156)	(6,162)	(361)	(4)	(0)	(2)	(1,632)
- Customer	(16,408)	(14,390)	(1,847)	(106)	(0)	(1)	(0)	(64)
- Commodity	-	-	-	-	-	-	-	-
Total	(36,724)	(26,546)	(8,009)	(467)	(4)	(1)	(2)	(1,696)
Storage Plant								
(350-357) Underground Storage Plant	182,202,221							
- Demand	182,202,221	116,558,219	60,070,063	4,329,905	-	-	-	1,244,034
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	182,202,221	116,558,219	60,070,063	4,329,905	-	-	-	1,244,034
(117 & 352) Gas Stored Underground/Non-Current	2,171,251							
- Demand	2,171,251	1,388,991	715,838	51,598	-	-	-	14,825
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	2,171,251	1,388,991	715,838	51,598	-	-	-	14,825
Total Storage Plant	184,373,472							
- Demand	184,373,472	117,947,209	60,785,901	4,381,503	-	-	-	1,258,859
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	184,373,472	117,947,209	60,785,901	4,381,503	-	-	-	1,258,859
Transmission Plant								
(365-372) Storage-Related Transmission	85,227,586							
- Demand	85,227,586	54,521,704	28,098,595	2,025,372	-	-	-	581,914
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	85,227,586	54,521,704	28,098,595	2,025,372	-	-	-	581,914
(365-372) Non-Storage-Related Transmission	162,706,983							
- Demand	162,706,983	86,604,376	43,425,235	2,972,802	53,356	44	37,805	29,613,365
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	162,706,983	86,604,376	43,425,235	2,972,802	53,356	44	37,805	29,613,365
Total Transmission Plant	247,934,569							
- Demand	247,934,569	141,126,080	71,523,831	4,998,174	53,356	44	37,805	30,195,279
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	247,934,569	141,126,080	71,523,831	4,998,174	53,356	44	37,805	30,195,279

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Distribution Plant								
(374) Land and Land Rights	1,150,263							
- Demand	389,382	232,469	116,565	4,759	103	0	24	35,462
- Customer	760,881	667,289	85,664	4,925	2	32	5	2,964
- Commodity	-	-	-	-	-	-	-	-
Total	1,150,263	899,758	202,229	9,685	105	32	28	38,426
(375) Structures and Improvements	3,708,135							
- Demand	1,255,263	749,417	375,773	15,343	332	0	76	114,321
- Customer	2,452,872	2,151,157	276,158	15,878	6	104	15	9,554
- Commodity	-	-	-	-	-	-	-	-
Total	3,708,135	2,900,574	651,932	31,220	339	104	90	123,875
(376) Mains - Low/Mid Pressure	417,647,567							
- Demand	193,557,649	119,964,409	60,152,650	1,954,205	46,964	61	-	11,439,360
- Customer	224,089,918	206,412,606	17,502,641	148,134	112	4,703	672	21,050
- Commodity	-	-	-	-	-	-	-	-
Total	417,647,567	326,377,015	77,655,291	2,102,339	47,076	4,764	672	11,460,410
(376) Mains - High Pressure	88,609,579							
- Demand	58,619,798	31,201,679	15,645,171	1,071,036	19,223	16	13,620	10,669,053
- Customer	29,989,781	27,619,610	2,341,989	20,181	90	629	180	7,102
- Commodity	-	-	-	-	-	-	-	-
Total	88,609,579	58,821,289	17,987,160	1,091,217	19,313	645	13,800	10,676,155
(378) Meas. & Reg. Sta. Equip. Gen Non-HP	30,539,137							
- Demand	30,539,137	18,927,743	9,490,764	308,331	7,410	10	-	1,804,879
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	30,539,137	18,927,743	9,490,764	308,331	7,410	10	-	1,804,879
(378) Meas. & Reg. Sta. Equip. Gen HP	6,479,291							
- Demand	6,479,291	3,448,745	1,729,273	118,382	2,125	2	1,505	1,179,259
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	6,479,291	3,448,745	1,729,273	118,382	2,125	2	1,505	1,179,259
(379) Meas. & Reg. Sta. Equip. - City Gate	13,696,741							
- Demand	13,696,741	7,290,392	3,655,554	250,252	4,492	4	3,182	2,492,865
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	13,696,741	7,290,392	3,655,554	250,252	4,492	4	3,182	2,492,865
(380) Services	213,822,327							
- Demand	-	-	-	-	-	-	-	-
- Customer	213,822,327	195,315,615	17,777,780	458,280	634	4,440	1,269	264,309
- Commodity	-	-	-	-	-	-	-	-
Total	213,822,327	195,315,615	17,777,780	458,280	634	4,440	1,269	264,309
(381) Meters	105,284,899							
- Demand	-	-	-	-	-	-	-	-
- Customer	105,284,899	76,198,241	24,640,734	2,721,575	594	12,995	1,189	1,709,570
- Commodity	-	-	-	-	-	-	-	-
Total	105,284,899	76,198,241	24,640,734	2,721,575	594	12,995	1,189	1,709,570
(383) House Regulators	16,125,103							
- Demand	-	-	-	-	-	-	-	-
- Customer	16,125,103	11,670,283	3,773,897	416,828	91	1,990	182	261,832
- Commodity	-	-	-	-	-	-	-	-
Total	16,125,103	11,670,283	3,773,897	416,828	91	1,990	182	261,832

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
(385) Industrial Meas. & Reg Equip.	1,563,283							
- Demand	-	-	-	-	-	-	-	-
- Customer	1,563,283	1,131,401	365,869	40,410	9	193	18	25,384
- Commodity	-	-	-	-	-	-	-	-
Total	1,563,283	1,131,401	365,869	40,410	9	193	18	25,384
(387) Other Equipment	998,223							
- Demand	-	-	-	-	-	-	-	-
- Customer	998,223	722,448	233,623	25,804	6	123	11	16,209
- Commodity	-	-	-	-	-	-	-	-
Total	998,223	722,448	233,623	25,804	6	123	11	16,209
(388) Asset Retire Obligation Gas Plan	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Total Distribution Plant	899,624,548							
- Demand	304,537,261	181,814,854	91,165,750	3,722,308	80,649	92	18,408	27,735,200
- Customer	595,087,287	521,888,649	66,998,356	3,852,014	1,544	25,210	3,539	2,317,974
- Commodity	-	-	-	-	-	-	-	-
Total	899,624,548	703,703,503	158,164,106	7,574,322	82,194	25,303	21,947	30,053,173
General Plant								
(392-396) General Plant	11,704,082							
- Demand	6,474,876	3,874,213	1,963,745	115,131	1,178	1	494	520,114
- Customer	5,229,206	4,585,988	588,734	33,849	14	222	31	20,369
- Commodity	-	-	-	-	-	-	-	-
Total	11,704,082	8,460,202	2,552,479	148,980	1,191	223	525	540,483
(301-399) Common Utility Plant	82,290,027							
- Demand	45,524,091	27,239,139	13,806,858	809,472	8,279	8	3,473	3,656,861
- Customer	36,765,937	32,243,547	4,139,321	237,987	95	1,558	219	143,210
- Commodity	-	-	-	-	-	-	-	-
Total	82,290,027	59,482,686	17,946,179	1,047,459	8,375	1,566	3,692	3,800,071
Total General Plant	93,994,109							
- Demand	51,998,966	31,113,353	15,770,602	924,603	9,457	10	3,967	4,176,975
- Customer	41,995,143	36,829,536	4,728,055	271,836	109	1,779	250	163,579
- Commodity	-	-	-	-	-	-	-	-
Total	93,994,109	67,942,888	20,498,657	1,196,439	9,566	1,789	4,217	4,340,554
Total Utility Plant	1,539,659,403							
- Demand	788,823,952	471,989,340	239,239,922	14,026,227	143,459	146	60,178	63,364,680
- Customer	637,066,022	558,703,795	71,724,564	4,123,744	1,653	26,989	3,789	2,481,489
- Commodity	-	-	-	-	-	-	-	-
Total	1,425,889,974	1,030,693,135	310,964,486	18,149,971	145,112	27,135	63,967	65,846,169
Additions to Utility Plant								
CWIP - Underground Storage	13,754,653							
- Demand	13,754,653	8,799,113	4,534,758	326,869	-	-	-	93,914
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	13,754,653	8,799,113	4,534,758	326,869	-	-	-	93,914
CWIP - Storage-Related Transmission	6,717,445							
- Demand	6,717,445	4,297,277	2,214,667	159,635	-	-	-	45,865
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	6,717,445	4,297,277	2,214,667	159,635	-	-	-	45,865

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
CWIP - Non-Storage-Related Transmission	12,824,194							
- Demand	12,824,194	6,825,960	3,422,678	234,309	4,205	3	2,980	2,334,058
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	12,824,194	6,825,960	3,422,678	234,309	4,205	3	2,980	2,334,058
CWIP - Low/Med Pressure Distribution Mains	22,992,645							
- Demand	10,655,880	6,604,370	3,311,568	107,584	2,586	3	-	629,768
- Customer	12,336,765	11,363,580	963,568	8,155	6	259	37	1,159
- Commodity	-	-	-	-	-	-	-	-
Total	22,992,645	17,967,950	4,275,137	115,740	2,592	262	37	630,927
CWIP - High Pressure Distribution Mains	4,878,201							
- Demand	3,227,181	1,717,738	861,310	58,963	1,058	1	750	587,361
- Customer	1,651,020	1,520,535	128,933	1,111	5	35	10	391
- Commodity	-	-	-	-	-	-	-	-
Total	4,878,201	3,238,273	990,243	60,074	1,063	36	760	587,752
CWIP - Other Distribution	21,655,955							
- Demand	7,330,886	4,376,686	2,194,561	89,604	1,941	2	443	667,648
- Customer	14,325,069	12,563,015	1,612,799	92,727	37	607	85	55,799
- Commodity	-	-	-	-	-	-	-	-
Total	21,655,955	16,939,702	3,807,360	182,331	1,979	609	528	723,446
CWIP - General	3,577,237							
- Demand	1,978,982	1,184,115	600,199	35,189	360	0	151	158,968
- Customer	1,598,255	1,401,662	179,941	10,346	4	68	10	6,225
- Commodity	-	-	-	-	-	-	-	-
Total	3,577,237	2,585,777	780,140	45,534	364	68	160	165,193
CWIP - Common	27,369,099							
- Demand	15,141,001	9,059,551	4,592,066	269,225	2,754	3	1,155	1,216,247
- Customer	12,228,099	10,723,983	1,376,710	79,153	32	518	73	47,631
- Commodity	-	-	-	-	-	-	-	-
Total	27,369,099	19,783,534	5,968,776	348,378	2,785	521	1,228	1,263,878
Total Additional to Utility Plant	113,769,429							
- Demand	71,630,222	42,864,810	21,731,808	1,281,380	12,904	13	5,479	5,733,828
- Customer	42,139,207	37,572,776	4,261,951	191,491	84	1,486	214	111,205
- Commodity	-	-	-	-	-	-	-	-
Total	113,769,429	80,437,586	25,993,759	1,472,871	12,988	1,499	5,693	5,845,033
Total Utility Plant	1,539,659,403							
- Demand	860,454,174	514,854,150	260,971,730	15,307,607	156,363	159	65,656	69,098,508
- Customer	679,205,229	596,276,571	75,986,514	4,315,235	1,738	28,475	4,003	2,592,693
- Commodity	-	-	-	-	-	-	-	-
Total	**1,539,659,403**	**1,111,130,721**	**336,958,245**	**19,622,842**	**158,101**	**28,634**	**69,660**	**71,691,202**

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
OTHER RATE BASE ITEMS								
Other Rate Base Items								
Customer Advances	(3,688,202)							
- Demand	(1,291,637)	(774,263)	(388,232)	(15,495)	(339)	(0)	(70)	(113,238)
- Customer	(2,396,565)	(2,199,093)	(192,700)	(3,209)	(4)	(50)	(11)	(1,498)
- Commodity	-	-	-	-	-	-	-	-
Total	(3,688,202)	(2,973,356)	(580,931)	(18,704)	(343)	(50)	(81)	(114,736)
ADIT	(255,314,620)							
- Demand	(141,243,919)	(84,512,677)	(42,837,421)	(2,511,485)	(25,687)	(26)	(10,775)	(11,345,847)
- Customer	(114,070,701)	(100,039,449)	(12,842,737)	(738,382)	(296)	(4,832)	(678)	(444,326)
- Commodity	-	-	-	-	-	-	-	-
Total	(255,314,620)	(184,552,126)	(55,680,158)	(3,249,867)	(25,983)	(4,859)	(11,454)	(11,790,173)
Materials and Supplies	2,429,887							
- Demand	1,344,250	804,326	407,693	23,902	244	0	103	107,981
- Customer	1,085,636	952,098	122,227	7,027	3	46	6	4,229
- Commodity	-	-	-	-	-	-	-	-
Total	2,429,887	1,756,424	529,921	30,930	247	46	109	112,210
Prepayments	1,853,064							
- Demand	1,025,143	613,390	310,912	18,228	186	0	78	82,348
- Customer	827,921	726,083	93,212	5,359	2	35	5	3,225
- Commodity	-	-	-	-	-	-	-	-
Total	1,853,064	1,339,473	404,125	23,587	189	35	83	85,573
Gas Stored Underground	27,027,872							
- Demand	27,027,872	17,290,243	8,910,791	642,298	-	-	-	184,540
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	27,027,872	17,290,243	8,910,791	642,298	-	-	-	184,540
Cash Working Capital	55,684,839							
- Demand	22,269,970	12,855,201	6,493,637	398,034	5,151	5	2,836	2,515,106
- Customer	25,908,884	22,007,459	3,571,004	197,318	101	1,361	212	131,430
- Commodity	7,505,985	4,445,249	2,348,702	270,830	1,434	7	7,410	432,352
Total	55,684,839	39,307,910	12,413,342	866,183	6,685	1,373	10,458	3,078,887
Total Other Rate Base Items	(172,007,159)							
- Demand	(90,868,320)	(53,723,780)	(27,102,619)	(1,444,517)	(20,445)	(21)	(7,828)	(8,569,110)
- Customer	(88,644,824)	(78,552,902)	(9,248,994)	(531,887)	(194)	(3,441)	(466)	(306,941)
- Commodity	7,505,985	4,445,249	2,348,702	270,830	1,434	7	7,410	432,352
Total	(172,007,159)	(127,831,432)	(34,002,911)	(1,705,574)	(19,205)	(3,454)	(884)	(8,443,699)
Total Rate Base	**1,367,652,244**							
- Demand	**769,585,854**	**461,130,370**	**233,869,111**	**13,863,090**	**135,918**	**138**	**57,828**	**60,529,399**
- Customer	**590,560,405**	**517,723,669**	**66,737,521**	**3,783,348**	**1,543**	**25,034**	**3,537**	**2,285,752**
- Commodity	**7,505,985**	**4,445,249**	**2,348,702**	**270,830**	**1,434**	**7**	**7,410**	**432,352**
Total	**1,367,652,244**	**983,299,289**	**302,955,334**	**17,917,268**	**138,895**	**25,179**	**68,776**	**63,247,503**

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
OPERATIONS & MAINTENANCE EXPENSES								
Procurement Expense								
(807, 810) Procurement Expenses	903,074							
- Demand	103,131	67,108	33,649	2,304	41	0	29	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	799,943	487,378	268,365	42,748	121	1	1,329	-
Total	903,074	554,486	302,015	45,051	163	2	1,358	-
Total Procurement Expenses	903,074							
- Demand	103,131	67,108	33,649	2,304	41	0	29	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	799,943	487,378	268,365	42,748	121	1	1,329	-
Total	903,074	554,486	302,015	45,051	163	2	1,358	-
Storage Expense								
Operations Expenses								
(814) Operations Supervision and Engineering	1,417,292							
- Demand	378,429	242,088	124,764	8,993	-	-	-	2,584
- Customer	-	-	-	-	-	-	-	-
- Commodity	1,038,863	658,442	343,934	35,351	225	1	909	-
Total	1,417,292	900,530	468,698	44,344	225	1	909	2,584
(815) Maps and Records	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(816) Well Expenses	34,402							
- Demand	34,402	22,008	11,342	818	-	-	-	235
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	34,402	22,008	11,342	818	-	-	-	235
(817) Lines Expenses	650,563							
- Demand	650,563	416,177	214,483	15,460	-	-	-	4,442
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	650,563	416,177	214,483	15,460	-	-	-	4,442
(818) Compresson Station Exp - Payroll	2,176,010							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	2,176,010	1,379,177	720,407	74,047	472	2	1,905	-
Total	2,176,010	1,379,177	720,407	74,047	472	2	1,905	-
(819) Compressor Station Fuel and Power	161,545							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	161,545	102,389	53,482	5,497	35	0	141	-
Total	161,545	102,389	53,482	5,497	35	0	141	-
(820) Measurement and Regulator Station	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
(821) Purification of Natural Gas	2,175,638							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	2,175,638	1,378,941	720,284	74,035	472	2	1,904	-
Total	2,175,638	1,378,941	720,284	74,035	472	2	1,904	-
(823) Gas Losses	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(824) Other Expenses	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(825) Storage Well Royalties	131,647							
- Demand	131,647	84,217	43,403	3,128	-	-	-	899
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	131,647	84,217	43,403	3,128	-	-	-	899
(826) Rents	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Total Storage Operations Expense	6,747,096							
- Demand	1,195,041	764,490	393,992	28,399	-	-	-	8,159
- Customer	-	-	-	-	-	-	-	-
- Commodity	5,552,055	3,518,948	1,838,108	188,930	1,205	5	4,859	-
Total	6,747,096	4,283,438	2,232,100	217,330	1,205	5	4,859	8,159
Maintenance Expenses								
(830) Maintenance Supervision and Engineering	788,627							
- Demand	422,555	270,316	139,312	10,042	-	-	-	2,885
- Customer	-	-	-	-	-	-	-	-
- Commodity	366,072	232,020	121,195	12,457	79	0	320	-
Total	788,627	502,337	260,506	22,499	79	0	320	2,885
(831) Maintenance of Structures	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(832) Maintenance of Resovoirs	712,901							
- Demand	712,901	456,056	235,036	16,942	-	-	-	4,868
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	712,901	456,056	235,036	16,942	-	-	-	4,868
(833) Maintenance of Lines	826,849							
- Demand	826,849	528,951	272,603	19,649	-	-	-	5,646
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	826,849	528,951	272,603	19,649	-	-	-	5,646

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
(834) Main of Compressor Station Equipment	771,091							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	771,091	488,725	255,284	26,239	167	1	675	-
Total	771,091	488,725	255,284	26,239	167	1	675	-
(835) Main of Meas and Reg Sta. Equip	608							
- Demand	608	389	200	14	-	-	-	4
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	608	389	200	14	-	-	-	4
(836) Main of Purification Equip	623,121							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	623,121	394,940	206,295	21,204	135	1	545	-
Total	623,121	394,940	206,295	21,204	135	1	545	-
(837) Main of Other Equipment	426,292							
- Demand	426,292	272,707	140,544	10,131	-	-	-	2,911
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	426,292	272,707	140,544	10,131	-	-	-	2,911
Total Storage Maintenance Expense	4,149,489							
- Demand	2,389,205	1,528,420	787,695	56,778	-	-	-	16,313
- Customer	-	-	-	-	-	-	-	-
- Commodity	1,760,284	1,115,685	582,774	59,900	382	1	1,541	-
Total	4,149,489	2,644,105	1,370,468	116,678	382	1	1,541	16,313
Total Storage Expenses	10,896,585							
- Demand	3,584,246	2,292,910	1,181,686	85,177	-	-	-	24,472
- Customer	-	-	-	-	-	-	-	-
- Commodity	7,312,339	4,634,633	2,420,881	248,831	1,587	6	6,400	-
Total	10,896,585	6,927,544	3,602,568	334,008	1,587	6	6,400	24,472
Transmission Expenses								
Operations Expenses								
(850-867) Storage-Related Transmission Expenses	2,415,239							
- Demand	2,415,239	1,545,075	796,278	57,396	-	-	-	16,491
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	2,415,239	1,545,075	796,278	57,396	-	-	-	16,491
(850-867) Non-Storage-Related Transmission Expenses	4,610,905							
- Demand	4,610,905	2,454,256	1,230,615	84,245	1,512	1	1,071	839,204
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	4,610,905	2,454,256	1,230,615	84,245	1,512	1	1,071	839,204
Total Transmission O&M	7,026,145							
- Demand	7,026,145	3,999,330	2,026,893	141,642	1,512	1	1,071	855,695
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	7,026,145	3,999,330	2,026,893	141,642	1,512	1	1,071	855,695

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Distribution Expenses								
Operations Expenses								
(870) Operation Supervision and Engineering	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(871) Dist Load Dispatching	1,255,129							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	1,255,129	489,498	269,533	42,934	122	2	1,334	451,707
Total	1,255,129	489,498	269,533	42,934	122	2	1,334	451,707
(874) Mains And Services Expenses	8,598,060							
- Demand	3,011,108	1,804,988	905,059	36,123	790	1	163	263,984
- Customer	5,586,952	5,126,599	449,228	7,482	10	117	25	3,492
- Commodity	-	-	-	-	-	-	-	-
Total	8,598,060	6,931,587	1,354,287	43,604	800	118	188	267,476
(875) Meas and Reg Station Exp. - General	1,518,045							
- Demand	1,518,045	808,013	405,155	27,736	498	0	353	276,291
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	1,518,045	808,013	405,155	27,736	498	0	353	276,291
(876) Meas and Reg Station Exp. - Industrial	587,866							
- Demand	-	-	-	-	-	-	-	-
- Customer	587,866	425,459	137,583	15,196	3	73	7	9,546
- Commodity	-	-	-	-	-	-	-	-
Total	587,866	425,459	137,583	15,196	3	73	7	9,546
(877) Meas and Reg Station Exp. - City Gate	200,170							
- Demand	200,170	106,545	53,424	3,657	66	0	47	36,432
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	200,170	106,545	53,424	3,657	66	0	47	36,432
(878) Meter and House Reg. Expense	4,551,645							
- Demand	-	-	-	-	-	-	-	-
- Customer	4,551,645	3,294,179	1,065,261	117,658	26	562	51	73,908
- Commodity	-	-	-	-	-	-	-	-
Total	4,551,645	3,294,179	1,065,261	117,658	26	562	51	73,908
(879) Customer Installation Expense	58,717							
- Demand	-	-	-	-	-	-	-	-
- Customer	58,717	42,496	13,742	1,518	0	7	1	953
- Commodity	-	-	-	-	-	-	-	-
Total	58,717	42,496	13,742	1,518	0	7	1	953
(880) Other Expenses	9,404,169							
- Demand	3,183,461	1,900,590	952,996	38,911	843	1	192	289,928
- Customer	6,220,708	5,455,531	700,363	40,267	16	264	37	24,231
- Commodity	-	-	-	-	-	-	-	-
Total	9,404,169	7,356,121	1,653,359	79,178	859	264	229	314,159
(881) Rents	37,381							
- Demand	12,654	7,555	3,788	155	3	0	1	1,152
- Customer	24,727	21,685	2,784	160	0	1	0	96
- Commodity	-	-	-	-	-	-	-	-
Total	37,381	29,240	6,572	315	3	1	1	1,249

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Total Dist. Operations Expenses	26,211,183							
- Demand	7,925,438	4,627,691	2,320,421	106,582	2,200	2	755	867,787
- Customer	17,030,616	14,365,948	2,368,961	182,281	56	1,023	121	112,226
- Commodity	1,255,129	489,498	269,533	42,934	122	2	1,334	451,707
Total	26,211,183	19,483,137	4,958,914	331,796	2,378	1,027	2,211	1,431,720
Maintenance Expense								
(885) Maintenance Supervision and Engineering	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(886) Maintenance Structures	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(887) Maintenance Mains - Low/Med Pressure	1,629,038							
- Demand	754,974	467,922	234,626	7,622	183	0	-	44,619
- Customer	874,065	805,114	68,269	578	0	18	3	82
- Commodity	-	-	-	-	-	-	-	-
Total	1,629,038	1,273,037	302,895	8,200	184	19	3	44,701
(887) Maintenance Mains - High Pressure	7,678,221							
- Demand	5,079,539	2,703,696	1,355,690	92,808	1,666	1	1,180	924,498
- Customer	2,598,683	2,393,302	202,939	1,749	8	55	16	615
- Commodity	-	-	-	-	-	-	-	-
Total	7,678,221	5,096,998	1,558,628	94,556	1,674	56	1,196	925,113
(889) Maintenance Meas and Reg. General	556,550							
- Demand	556,550	296,236	148,539	10,169	183	0	129	101,294
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	556,550	296,236	148,539	10,169	183	0	129	101,294
(890) Maintenance Meas and Reg. - Industrial	999,455							
- Demand	-	-	-	-	-	-	-	-
- Customer	999,455	723,339	233,911	25,836	6	123	11	16,229
- Commodity	-	-	-	-	-	-	-	-
Total	999,455	723,339	233,911	25,836	6	123	11	16,229
(891) Maintenance Meas and Reg. - City Gate	934,478							
- Demand	934,478	497,396	249,405	17,074	306	0	217	170,079
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	934,478	497,396	249,405	17,074	306	0	217	170,079
(892) Maintenance Services	64,254							
- Demand	-	-	-	-	-	-	-	-
- Customer	64,254	58,693	5,342	138	0	1	0	79
- Commodity	-	-	-	-	-	-	-	-
Total	64,254	58,693	5,342	138	0	1	0	79
(893) Maintenance Meters and House Reg.	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
(894) Maintenance Other Equipment	614,048							
- Demand	207,865	124,100	62,226	2,541	55	0	13	18,931
- Customer	406,183	356,221	45,730	2,629	1	17	2	1,582
- Commodity	-	-	-	-	-	-	-	-
Total	614,048	480,320	107,957	5,170	56	17	15	20,513
Total Dist. Maintenance Expenses	12,476,045							
- Demand	7,533,405	4,089,351	2,050,486	130,213	2,393	2	1,539	1,259,421
- Customer	4,942,640	4,336,669	556,192	30,929	15	215	32	18,588
- Commodity	-	-	-	-	-	-	-	-
Total	12,476,045	8,426,020	2,606,677	161,142	2,408	217	1,572	1,278,009
Total Distribution Expenses	38,687,228							
- Demand	15,458,843	8,717,042	4,370,906	236,795	4,593	4	2,294	2,127,209
- Customer	21,973,256	18,702,617	2,925,153	213,210	71	1,238	153	130,814
- Commodity	1,255,129	489,498	269,533	42,934	122	2	1,334	451,707
Total	38,687,228	27,909,157	7,565,592	492,938	4,786	1,244	3,782	2,709,729
Customer Account Expense								
(901) Supervision/Customer Accts	1,358,416							
- Demand	-	-	-	-	-	-	-	-
- Customer	1,358,416	1,157,392	196,281	1,691	8	53	15	2,976
- Commodity	-	-	-	-	-	-	-	-
Total	1,358,416	1,157,392	196,281	1,691	8	53	15	2,976
(902) Meter Reading	238,778							
- Demand	-	-	-	-	-	-	-	-
- Customer	238,778	203,443	34,502	297	1	9	3	523
- Commodity	-	-	-	-	-	-	-	-
Total	238,778	203,443	34,502	297	1	9	3	523
(903) Customer Records and Collections	5,597,267							
- Demand	-	-	-	-	-	-	-	-
- Customer	5,597,267	4,768,963	808,763	6,969	31	217	62	12,262
- Commodity	-	-	-	-	-	-	-	-
Total	5,597,267	4,768,963	808,763	6,969	31	217	62	12,262
(904) Uncollectible Accounts	644,083							
- Demand	-	-	-	-	-	-	-	-
- Customer	644,083	548,769	93,065	802	4	25	7	1,411
- Commodity	-	-	-	-	-	-	-	-
Total	644,083	548,769	93,065	802	4	25	7	1,411
(905) Misc. Cust Account Expenses	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Total Customer Account Expenses	7,838,544							
- Demand	-	-	-	-	-	-	-	-
- Customer	7,838,544	6,678,567	1,132,611	9,760	43	304	87	17,172
- Commodity	-	-	-	-	-	-	-	-
Total	7,838,544	6,678,567	1,132,611	9,760	43	304	87	17,172
Customer Service Expenses								
(907-910) Customer Service	991,557							
- Demand	-	-	-	-	-	-	-	-
- Customer	991,557	844,823	143,273	1,235	5	38	11	2,172
- Commodity	-	-	-	-	-	-	-	-
Total	991,557	844,823	143,273	1,235	5	38	11	2,172

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
(911-916) Sales Expenses	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Total Customer Service Expenses	991,557							
- Demand	-	-	-	-	-	-	-	-
- Customer	991,557	844,823	143,273	1,235	5	38	11	2,172
- Commodity	-	-	-	-	-	-	-	-
Total	991,557	844,823	143,273	1,235	5	38	11	2,172
Administrative & General Expense								
(920) Administrative and General Salaries	8,422,918							
- Demand	3,125,739	1,788,302	902,866	56,620	754	1	442	376,754
- Customer	3,991,342	3,337,505	594,114	35,595	17	235	35	23,840
- Commodity	1,305,838	749,113	398,129	48,438	234	1	1,359	108,562
Total	8,422,918	5,874,920	1,895,109	140,654	1,005	237	1,837	509,157
(921) Office Supplies and Expenses	1,682,716							
- Demand	624,454	357,264	180,373	11,312	151	0	88	75,267
- Customer	797,383	666,761	118,691	7,111	3	47	7	4,763
- Commodity	260,878	149,656	79,538	9,677	47	0	272	21,688
Total	1,682,716	1,173,681	378,601	28,100	201	47	367	101,718
(922) Administrative Expenses Transferred	(854,980)							
- Demand	(317,282)	(181,524)	(91,647)	(5,747)	(77)	(0)	(45)	(38,243)
- Customer	(405,146)	(338,778)	(60,306)	(3,613)	(2)	(24)	(4)	(2,420)
- Commodity	(132,551)	(76,040)	(40,413)	(4,917)	(24)	(0)	(138)	(11,020)
Total	(854,980)	(596,342)	(192,366)	(14,277)	(102)	(24)	(186)	(51,683)
(923) Outside Services Employed	4,446,829							
- Demand	1,650,215	944,123	476,663	29,892	398	0	233	198,905
- Customer	2,107,205	1,762,016	313,659	18,792	9	124	19	12,586
- Commodity	689,409	395,490	210,190	25,573	124	1	718	57,315
Total	4,446,829	3,101,629	1,000,511	74,258	531	125	970	268,806
(924) Property Insurance	744,345							
- Demand	415,984	248,905	126,166	7,400	76	0	32	33,406
- Customer	328,360	288,268	36,735	2,086	1	14	2	1,253
- Commodity	-	-	-	-	-	-	-	-
Total	744,345	537,173	162,902	9,487	76	14	34	34,659
(925) Injuries and Damages	1,498,027							
- Demand	555,917	318,052	160,576	10,070	134	0	79	67,006
- Customer	709,865	593,579	105,664	6,331	3	42	6	4,240
- Commodity	232,245	133,231	70,808	8,615	42	0	242	19,308
Total	1,498,027	1,044,862	337,047	25,016	179	42	327	90,554
(926) Employee Benefits	8,882,465							
- Demand	3,296,276	1,885,870	952,125	59,710	795	1	466	397,309
- Customer	4,209,106	3,519,597	626,528	37,537	18	248	37	25,141
- Commodity	1,377,083	789,984	419,851	51,081	247	1	1,434	114,485
Total	8,882,465	6,195,451	1,998,504	148,328	1,060	250	1,937	536,936
(927) Franchise Requirement	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
(928) Regulatory Commission Fees	118,943							
- Demand	66,472	39,774	20,161	1,183	12	0	5	5,338
- Customer	52,470	46,064	5,870	333	0	2	0	200
- Commodity	-	-	-	-	-	-	-	-
Total	118,943	85,838	26,031	1,516	12	2	5	5,538
(929) Duplicate Charges - Credit	(411,769)							
- Demand	(152,807)	(87,424)	(44,138)	(2,768)	(37)	(0)	(22)	(18,418)
- Customer	(195,124)	(163,160)	(29,044)	(1,740)	(1)	(11)	(2)	(1,165)
- Commodity	(63,838)	(36,622)	(19,463)	(2,368)	(11)	(0)	(66)	(5,307)
Total	(411,769)	(287,206)	(92,646)	(6,876)	(49)	(12)	(90)	(24,891)
(930.1) General Advertising Expense	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(930) Miscellaneous General Expenses	(1,471,650)							
- Demand	(546,128)	(312,452)	(157,749)	(9,893)	(132)	(0)	(77)	(65,826)
- Customer	(697,366)	(583,128)	(103,803)	(6,219)	(3)	(41)	(6)	(4,165)
- Commodity	(228,156)	(130,885)	(69,561)	(8,463)	(41)	(0)	(238)	(18,968)
Total	(1,471,650)	(1,026,465)	(331,113)	(24,575)	(176)	(41)	(321)	(88,960)
(931) Rents	227,459							
- Demand	127,118	73,872	37,456	2,466	25	0	16	13,283
- Customer	100,341	85,994	13,194	692	0	5	1	456
- Commodity	-	-	-	-	-	-	-	-
Total	227,459	159,865	50,650	3,158	26	5	16	13,739
(935) Maintenance of General Plant	5,392,967							
- Demand	2,983,471	1,785,147	904,848	53,050	543	1	228	239,656
- Customer	2,409,496	2,113,116	271,275	15,597	6	102	14	9,385
- Commodity	-	-	-	-	-	-	-	-
Total	5,392,967	3,898,263	1,176,122	68,646	549	103	242	249,042
Total A&G Expense	28,678,269							
- Demand	11,829,429	6,859,908	3,467,700	213,294	2,643	2	1,444	1,284,437
- Customer	13,407,932	11,327,834	1,892,575	112,502	53	742	110	74,115
- Commodity	3,440,908	1,973,927	1,049,079	127,636	616	4	3,582	286,064
Total	28,678,269	20,161,670	6,409,354	453,433	3,312	748	5,137	1,644,616
Total O&M Expenses	95,021,402							
- Demand	38,001,794	21,936,298	11,080,835	679,212	8,789	8	4,839	4,291,813
- Customer	44,211,289	37,553,841	6,093,611	336,707	172	2,322	362	224,273
- Commodity	12,808,319	7,585,437	4,007,858	462,149	2,447	13	12,645	737,771
Total	**95,021,402**	**67,075,577**	**21,182,304**	**1,478,067**	**11,408**	**2,343**	**17,846**	**5,253,857**

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
DEPRECIATION EXPENSE								
Depreciation Expense								
(301-303) Intangible Plant - Depr.	246,121							
- Demand	136,158	81,469	41,295	2,421	25	0	10	10,937
- Customer	109,963	96,437	12,380	712	0	5	1	428
- Commodity	-	-	-	-	-	-	-	-
Total	246,121	177,906	53,675	3,133	25	5	11	11,366
(350-357) Underground Storage Plant - Depr.	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(358) Asset Retire Obligation Gas Plant - Depr.	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(365-372) Storage-Related Transmission - Depr.	3,653,529							
- Demand	3,653,529	2,337,232	1,204,528	86,823	-	-	-	24,945
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	3,653,529	2,337,232	1,204,528	86,823	-	-	-	24,945
(365-372) Non-Storage Related Transmission - Depr.	6,974,910							
- Demand	6,974,910	3,712,549	1,861,550	127,438	2,287	2	1,621	1,269,463
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	6,974,910	3,712,549	1,861,550	127,438	2,287	2	1,621	1,269,463
(374) Land and Land Rights - Depr.	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(375) Structures and Improvements - Depr.	131,072							
- Demand	44,370	26,490	13,283	542	12	0	3	4,041
- Customer	86,702	76,037	9,761	561	0	4	1	338
- Commodity	-	-	-	-	-	-	-	-
Total	131,072	102,527	23,044	1,104	12	4	3	4,379
(376) Mains - Low Pressure - Depr.	11,667,353							
- Demand	5,407,204	3,351,312	1,680,417	54,592	1,312	2	-	319,569
- Customer	6,260,150	5,766,318	488,952	4,138	3	131	19	588
- Commodity	-	-	-	-	-	-	-	-
Total	11,667,353	9,117,630	2,169,369	58,731	1,315	133	19	320,157
(376) Mains - High Pressure - Depr.	2,475,387							
- Demand	1,637,596	871,646	437,062	29,920	537	0	380	298,049
- Customer	837,791	771,578	65,426	564	3	18	5	198
- Commodity	-	-	-	-	-	-	-	-
Total	2,475,387	1,643,225	502,487	30,484	540	18	386	298,248
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. Non-HP	1,135,274							
- Demand	1,135,274	703,628	352,814	11,462	275	0	-	67,095
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	1,135,274	703,628	352,814	11,462	275	0	-	67,095

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. HP	240,864							
- Demand	240,864	128,205	64,285	4,401	79	0	56	43,838
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	240,864	128,205	64,285	4,401	79	0	56	43,838
(379) Meas. & Reg. Sta. Equip. - City Gate - Depr.	1,284,742							
- Demand	1,284,742	683,832	342,888	23,473	421	0	299	233,829
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	1,284,742	683,832	342,888	23,473	421	0	299	233,829
(380) Services - Depr.	13,105,277							
- Demand	-	-	-	-	-	-	-	-
- Customer	13,105,277	11,970,991	1,089,609	28,088	39	272	78	16,200
- Commodity	-	-	-	-	-	-	-	-
Total	13,105,277	11,970,991	1,089,609	28,088	39	272	78	16,200
(381) Meters - Depr.	7,629,020							
- Demand	-	-	-	-	-	-	-	-
- Customer	7,629,020	5,521,380	1,785,485	197,207	43	942	86	123,877
- Commodity	-	-	-	-	-	-	-	-
Total	7,629,020	5,521,380	1,785,485	197,207	43	942	86	123,877
(382) Meter Installations - Depr.	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(383) House Regulators - Depr.	846,692							
- Demand	-	-	-	-	-	-	-	-
- Customer	846,692	612,779	198,159	21,887	5	105	10	13,748
- Commodity	-	-	-	-	-	-	-	-
Total	846,692	612,779	198,159	21,887	5	105	10	13,748
(384) House Regulator Installations - Depr.	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(385) Industrial Meas. & Reg Equip. - Depr.	47,884							
- Demand	-	-	-	-	-	-	-	-
- Customer	47,884	34,656	11,207	1,238	0	6	1	778
- Commodity	-	-	-	-	-	-	-	-
Total	47,884	34,656	11,207	1,238	0	6	1	778
(387) Other Equipment - Depr.	1,468							
- Demand	-	-	-	-	-	-	-	-
- Customer	1,468	1,063	344	38	0	0	0	24
- Commodity	-	-	-	-	-	-	-	-
Total	1,468	1,063	344	38	0	0	0	24
(388) Asset Retire Obligation Gas Plan- City Gate - Depr.	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
(388) Asset Retire Obligation Gas Plan- Mains - Depr.	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(392-396) General Plant - Depr.	851,476							
- Demand	471,050	281,851	142,863	8,376	86	0	36	37,838
- Customer	380,427	333,632	42,831	2,463	1	16	2	1,482
- Commodity	-	-	-	-	-	-	-	-
Total	851,476	615,483	185,694	10,838	87	16	38	39,320
(301-399) Common Utility Plant - Depr.	8,489,058							
- Demand	4,696,275	2,809,996	1,424,318	83,505	854	1	358	377,243
- Customer	3,792,782	3,326,251	427,013	24,551	10	161	23	14,774
- Commodity	-	-	-	-	-	-	-	-
Total	8,489,058	6,136,247	1,851,332	108,056	864	162	381	392,016
(117) Gas Stored Underground - Depr.	7,903,707							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	7,903,707	5,009,449	2,616,665	268,954	1,715	7	6,918	-
Total	7,903,707	5,009,449	2,616,665	268,954	1,715	7	6,918	-
Regulatory Debits and Credits	(940,083)							
- Demand	(520,068)	(311,180)	(157,730)	(9,247)	(95)	(0)	(40)	(41,776)
- Customer	(420,015)	(368,351)	(47,288)	(2,719)	(1)	(18)	(2)	(1,636)
- Commodity	-	-	-	-	-	-	-	-
Total	(940,083)	(679,531)	(205,017)	(11,966)	(96)	(18)	(42)	(43,412)
Total Depreciation Expense	65,743,752							
- Demand	25,161,904	14,677,030	7,407,572	423,707	5,794	6	2,723	2,645,072
- Customer	32,678,141	28,142,772	4,083,879	278,727	103	1,641	221	170,798
- Commodity	7,903,707	5,009,449	2,616,665	268,954	1,715	7	6,918	-
Total Depreciation Expense	**65,743,752**	**47,829,251**	**14,108,115**	**971,389**	**7,612**	**1,653**	**9,862**	**2,815,870**
TAXES								
TOTI								
Taxes Other than Income	17,277,208							
- Demand	9,655,542	5,777,409	2,928,481	171,774	1,755	2	737	775,385
- Customer	7,621,666	6,691,087	852,679	48,423	19	320	45	29,094
- Commodity	-	-	-	-	-	-	-	-
Total	17,277,208	12,468,496	3,781,159	220,197	1,774	321	782	804,479
Total Taxes Other than Income	17,277,208							
- Demand	9,655,542	5,777,409	2,928,481	171,774	1,755	2	737	775,385
- Customer	7,621,666	6,691,087	852,679	48,423	19	320	45	29,094
- Commodity	-	-	-	-	-	-	-	-
Total Taxes Other than Income	**17,277,208**	**12,468,496**	**3,781,159**	**220,197**	**1,774**	**321**	**782**	**804,479**
Total Expenses	**178,042,362**							
- Demand	**72,819,240**	**42,390,737**	**21,416,888**	**1,274,693**	**16,337**	**16**	**8,299**	**7,712,271**
- Customer	**84,511,096**	**72,387,700**	**11,030,168**	**663,857**	**295**	**4,283**	**628**	**424,165**
- Commodity	**20,712,027**	**12,594,886**	**6,624,523**	**731,103**	**4,162**	**19**	**19,563**	**737,771**
Total	**178,042,362**	**127,373,323**	**39,071,579**	**2,669,653**	**20,794**	**4,317**	**28,490**	**8,874,206**

LG&E - Gas Allocation to Customer Classes Total	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
SUMMARY OF OPERATING EXPENSES								
Interest on Customer Deposits	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Additional Uncollectibles	71,943							
- Demand	-	-	-	-	-	-	-	-
- Customer	71,943	61,297	10,395	90	0	3	1	158
- Commodity	-	-	-	-	-	-	-	-
Total	71,943	61,297	10,395	90	0	3	1	158
Additional PSC Fees	46,778							
- Demand	26,142	15,642	7,929	465	5	0	2	2,099
- Customer	20,636	18,116	2,309	131	0	1	0	79
- Commodity	-	-	-	-	-	-	-	-
Total	46,778	33,759	10,238	596	5	1	2	2,178
Additional Revenue Requirements	11,043,008							
- Demand	6,213,965	3,723,364	1,888,359	111,937	1,097	1	467	488,740
- Customer	4,768,437	4,180,322	538,867	30,548	12	202	29	18,456
- Commodity	60,607	35,893	18,964	2,187	12	0	60	3,491
Total	11,043,008	7,939,578	2,446,191	144,672	1,121	203	555	510,687
Total Expenses Excl. Income Taxes								
- Demand	**79,059,347**	**46,129,743**	**23,313,176**	**1,387,094**	**17,440**	**17**	**8,768**	**8,203,110**
- Customer	**89,372,112**	**76,647,435**	**11,581,740**	**694,626**	**308**	**4,488**	**658**	**442,857**
- Commodity	**20,772,633**	**12,630,779**	**6,643,487**	**733,290**	**4,174**	**19**	**19,623**	**741,262**
Total Expenses Excl. Income Taxes	**189,204,092**	**135,407,957**	**41,538,402**	**2,815,010**	**21,921**	**4,524**	**29,048**	**9,387,230**

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
UTILITY PLANT										
Intangible Plant										
(301-303) Intangible Plant		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Intangible Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Storage Plant										
(350-357) Underground Storage Plant		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(117 & 352) Gas Stored Underground/Non-Current		-								N/A
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	N/A
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	N/A
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Transmission Plant										
(365-372) Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Non-Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Transmission Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Distribution Plant										
(374) Land and Land Rights		-								DISTPT_PROC
- Demand	DISTPT-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(375) Structures and Improvements		-								DISTPT_PROC
- Demand	DISTPT-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(376) Mains - Low/Mid Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(376) Mains - High Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. Gen Non-HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. Gen HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(379) Meas. & Reg. Sta. Equip. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(380) Services		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(381) Meters		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(383) House Regulators		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(385) Industrial Meas. & Reg Equip.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(387) Other Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(388) Asset Retire Obligation Gas Plan		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Distribution Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
General Plant										
(392-396) General Plant		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(301-399) Common Utility Plant		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total General Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Utility Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Additions to Utility Plant										
CWIP - Underground Storage		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
CWIP - Non-Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Low/Med Pressure Distribution Mains		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - High Pressure Distribution Mains		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Other Distribution		-								DISTPT_PROC
- Demand	DISTPT-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
CWIP - General		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
CWIP - Common		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Additional to Utility Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Utility Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
OTHER RATE BASE ITEMS										
Other Rate Base Items										
Customer Advances		-								M&S_PROC
- Demand	M&S-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	M&S-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	M&S-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
ADIT		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Materials and Supplies		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Prepayments		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Gas Stored Underground		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Cash Working Capital		883,866								O&M_PROC
- Demand	O&M-PROC-D	100,937	65,680	32,933	2,255	40	0	29	-	11%
- Customer	O&M-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	O&M-PROC-E	782,928	477,012	262,657	41,839	119	1	1,300	-	89%
Total		883,866	542,692	295,591	44,093	159	2	1,329	-	
Total Other Rate Base Items		883,866								
- Demand		100,937	65,680	32,933	2,255	40	0	29	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		782,928	477,012	262,657	41,839	119	1	1,300	-	
Total		883,866	542,692	295,591	44,093	159	2	1,329	-	
Total Rate Base		**883,866**								
- Demand		**100,937**	**65,680**	**32,933**	**2,255**	**40**	**0**	**29**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**782,928**	**477,012**	**262,657**	**41,839**	**119**	**1**	**1,300**	**-**	
Total		**883,866**	**542,692**	**295,591**	**44,093**	**159**	**2**	**1,329**	**-**	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES										
Procurement Expense										
(807, 810) Procurement Expenses		903,074								PG
- Demand	Non-FT_Demand	103,131	67,108	33,649	2,304	41	0	29	-	11%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	Non-FT_Usage	799,943	487,378	268,365	42,748	121	1	1,329	-	89%
Total		903,074	554,486	302,015	45,051	163	2	1,358	-	
Total Procurement Expenses		903,074								
- Demand		103,131	67,108	33,649	2,304	41	0	29	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		799,943	487,378	268,365	42,748	121	1	1,329	-	
Total		903,074	554,486	302,015	45,051	163	2	1,358	-	
Storage Expense										
Operations Expenses										
(814) Operations Supervision and Engineering		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(815) Maps and Records		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(816) Well Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(817) Lines Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(818) Compresson Station Exp - Payroll		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(819) Compressor Station Fuel and Power		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(820) Measurement and Regulator Station		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(821) Purification of Natural Gas		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(823) Gas Losses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(824) Other Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(825) Storage Well Royalties		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(826) Rents		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Operations Expense		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Maintenance Expenses										
(830) Maintenance Supervision and Engineering		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(831) Maintenance of Structures		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(832) Maintenance of Resovoirs		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(833) Maintenance of Lines		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(834) Main of Compressor Station Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(835) Main of Meas and Reg Sta. Equip		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(836) Main of Purification Equip		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(837) Main of Other Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Maintenance Expense		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Storage Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Transmission Expenses										
Operations Expenses										
(850-867) Storage-Related Transmission Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(850-867) Non-Storage-Related Transmission Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Transmission O&M		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Distribution Expenses										
Operations Expenses										
(870) Operation Supervision and Engineering		-								LBDO_PROC
- Demand	LBDO-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	LBDO-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LBDO-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(871) Dist Load Dispatching		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(874) Mains And Services Expenses		-								M&S_PROC
- Demand	M&S-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	M&S-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	M&S-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(875) Meas and Reg Station Exp. - General		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(876) Meas and Reg Station Exp. - Industrial		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(877) Meas and Reg Station Exp. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(878) Meter and House Reg. Expense		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(879) Customer Installation Expense		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(880) Other Expenses		-								DISTPT_PROC
- Demand	DISTPT-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(881) Rents		-								DISTPT_PROC
- Demand	DISTPT-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Total Dist. Operations Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Maintenance Expense										
(885) Maintenance Supervision and Engineering		-								LBDM_PROC
- Demand	LBDM-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	LBDM-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LBDM-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(886) Maintenance Structures		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(887) Maintenance Mains - Low/Med Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(887) Maintenance Mains - High Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(889) Maintenance Meas and Reg. General		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(890) Maintenance Meas and Reg. - Industrial		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(891) Maintenance Meas and Reg. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(892) Maintenance Services		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(893) Maintenance Meters and House Reg.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(894) Maintenance Other Equipment		-								DISTPT_PROC
- Demand	DISTPT-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Dist. Maintenance Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Distribution Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Customer Account Expense										
(901) Supervision/Customer Accts		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(902) Meter Reading		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(903) Customer Records and Collections		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(904) Uncollectible Accounts		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(905) Misc. Cust Account Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Customer Account Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Customer Service Expenses										
(907-910) Customer Service		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(911-916) Sales Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Customer Service Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Administrative & General Expense										
(920) Administrative and General Salaries		229,663								LABORxAG_PROC
- Demand	LABORxAG-PROC-D	26,228	17,066	8,557	586	11	0	7	-	11%
- Customer	LABORxAG-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROC-E	203,436	123,946	68,249	10,871	31	0	338	-	89%
Total		229,663	141,013	76,806	11,457	41	0	345	-	
(921) Office Supplies and Expenses		45,882								LABORxAG_PROC
- Demand	LABORxAG-PROC-D	5,240	3,409	1,710	117	2	0	1	-	11%
- Customer	LABORxAG-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROC-E	40,642	24,762	13,635	2,172	6	0	68	-	89%
Total		45,882	28,171	15,344	2,289	8	0	69	-	
(922) Administrative Expenses Transferred		(23,312)								LABORxAG_PROC
- Demand	LABORxAG-PROC-D	(2,662)	(1,732)	(869)	(59)	(1)	(0)	(1)	-	11%
- Customer	LABORxAG-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROC-E	(20,650)	(12,581)	(6,928)	(1,104)	(3)	(0)	(34)	-	89%
Total		(23,312)	(14,314)	(7,796)	(1,163)	(4)	(0)	(35)	-	
(923) Outside Services Employed		121,249								LABORxAG_PROC
- Demand	LABORxAG-PROC-D	13,847	9,010	4,518	309	6	0	4	-	11%
- Customer	LABORxAG-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROC-E	107,403	65,437	36,031	5,739	16	0	178	-	89%
Total		121,249	74,447	40,549	6,049	22	0	182	-	
(924) Property Insurance		-								TUP_PROC
- Demand	TUP-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	TUP-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(925) Injuries and Damages		40,846								LABORxAG_PROC
- Demand	LABORxAG-PROC-D	4,665	3,035	1,522	104	2	0	1	-	11%
- Customer	LABORxAG-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROC-E	36,181	22,044	12,138	1,933	5	0	60	-	89%
Total		40,846	25,079	13,660	2,038	7	0	61	-	
(926) Employee Benefits		242,193								LABORxAG_PROC
- Demand	LABORxAG-PROC-D	27,658	17,997	9,024	618	11	0	8	-	11%
- Customer	LABORxAG-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROC-E	214,535	130,709	71,972	11,464	33	0	356	-	89%
Total		242,193	148,706	80,997	12,082	44	0	364	-	
(927) Franchise Requirement		-								TUP_PROC
- Demand	TUP-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	TUP-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(928) Regulatory Commission Fees		-								TUP_PROC
- Demand	TUP-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	TUP-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(929) Duplicate Charges - Credit		(11,227)								LABORxAG_PROC
- Demand	LABORxAG-PROC-D	(1,282)	(834)	(418)	(29)	(1)	(0)	(0)	-	11%
- Customer	LABORxAG-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROC-E	(9,945)	(6,059)	(3,336)	(531)	(2)	(0)	(17)	-	89%
Total		(11,227)	(6,894)	(3,755)	(560)	(2)	(0)	(17)	-	
(930.1) General Advertising Expense		-								LABORxAG_PROC
- Demand	LABORxAG-PROC-D	-	-	-	-	-	-	-	-	11%
- Customer	LABORxAG-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROC-E	-	-	-	-	-	-	-	-	89%
Total		-	-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses		(40,127)								LABORxAG_PROC
- Demand	LABORxAG-PROC-D	(4,582)	(2,982)	(1,495)	(102)	(2)	(0)	(1)	-	11%
- Customer	LABORxAG-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROC-E	(35,544)	(21,656)	(11,924)	(1,899)	(5)	(0)	(59)	-	89%
Total		(40,127)	(24,638)	(13,420)	(2,002)	(7)	(0)	(60)	-	
(931) Rents		-								TUP_PROC
- Demand	LABORxAG-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(935) Maintenance of General Plant		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total A&G Expense		605,167								
- Demand		69,110	44,970	22,549	1,544	28	0	20	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		536,057	326,601	179,837	28,646	81	1	890	-	
Total		605,167	371,571	202,386	30,190	109	1	910	-	
Total O&M Expenses		1,508,241								
- Demand		172,241	112,078	56,198	3,847	69	0	49	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		1,336,000	813,980	448,202	71,394	203	3	2,219	-	
Total		**1,508,241**	**926,057**	**504,400**	**75,241**	**272**	**3**	**2,268**	**-**	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
DEPRECIATION EXPENSE										
Depreciation Expense										
(301-303) Intangible Plant - Depr.		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(350-357) Underground Storage Plant - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(358) Asset Retire Obligation Gas Plant - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Storage-Related Transmission - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Non-Storage Related Transmission - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(374) Land and Land Rights - Depr.		-								DISTPT_PROC
- Demand	DISTPT-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(375) Structures and Improvements - Depr.		-								DISTPT_PROC
- Demand	DISTPT-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(376) Mains - Low Pressure - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(376) Mains - High Pressure - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. Non-HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(379) Meas. & Reg. Sta. Equip. - City Gate - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(380) Services - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(381) Meters - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(382) Meter Installations - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(383) House Regulators - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(384) House Regulator Installations - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(385) Industrial Meas. & Reg Equip. - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(387) Other Equipment - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(388) Asset Retire Obligation Gas Plan- City Gate - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(388) Asset Retire Obligation Gas Plan- Mains - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(392-396) General Plant - Depr.		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(301-399) Common Utility Plant - Depr.		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(117) Gas Stored Underground - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Regulatory Debits and Credits		-								PTSUB_PROC
- Demand	PTSUB-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Depreciation Expense		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total Depreciation Expense		-	-	-	-	-	-	-	-	
TAXES										
TOTI										
Taxes Other than Income		-								TUP_PROC
- Demand	TUP-PROC-D	-	-	-	-	-	-	-	-	0%
- Customer	TUP-PROC-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-PROC-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Taxes Other than Income		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total Taxes Other than Income		-	-	-	-	-	-	-	-	
Total Expenses		**1,508,241**								
- Demand		**172,241**	**112,078**	**56,198**	**3,847**	**69**	**0**	**49**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**1,336,000**	**813,980**	**448,202**	**71,394**	**203**	**3**	**2,219**	**-**	
Total		**1,508,241**	**926,057**	**504,400**	**75,241**	**272**	**3**	**2,268**	**-**	

LG&E - Gas Allocation to Customer Classes Procurement	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
SUMMARY OF OPERATING EXPENSES										
Interest on Customer Deposits		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Additional Uncollectibles		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Additional PSC Fees		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Additional Revenue Requirements		7,137								
- Demand		815	530	266	18	0	0	0	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		6,322	3,852	2,121	338	1	0	10	-	
Total		7,137	4,382	2,387	356	1	0	11	-	
Total Expenses Excl. Income Taxes										
- Demand		**173,056**	**112,608**	**56,464**	**3,865**	**69**	**0**	**49**	**-**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**1,342,322**	**817,831**	**450,323**	**71,732**	**204**	**3**	**2,229**	**-**	
Total Expenses Excl. Income Taxes		**1,515,378**	**930,439**	**506,787**	**75,597**	**273**	**3**	**2,279**	**-**	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
UTILITY PLANT										
Intangible Plant										
(301-303) Intangible Plant		(5,084)								PTSUB_STOR
- Demand	PTSUB-STOR-D	(5,084)	(3,252)	(1,676)	(121)	-	-	-	(35)	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		(5,084)	(3,252)	(1,676)	(121)	-	-	-	(35)	
Total Intangible Plant		(5,084)								
- Demand		(5,084)	(3,252)	(1,676)	(121)	-	-	-	(35)	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		(5,084)	(3,252)	(1,676)	(121)	-	-	-	(35)	
Storage Plant										
(350-357) Underground Storage Plant		182,202,221								DEM
- Demand	StorageDemand	182,202,221	116,558,219	60,070,063	4,329,905	-	-	-	1,244,034	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		182,202,221	116,558,219	60,070,063	4,329,905	-	-	-	1,244,034	
(117 & 352) Gas Stored Underground/Non-Current		2,171,251								DEM
- Demand	PTSUB-STOR-D	2,171,251	1,388,991	715,838	51,598	-	-	-	14,825	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		2,171,251	1,388,991	715,838	51,598	-	-	-	14,825	
Total Storage Plant		184,373,472								
- Demand		184,373,472	117,947,209	60,785,901	4,381,503	-	-	-	1,258,859	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		184,373,472	117,947,209	60,785,901	4,381,503	-	-	-	1,258,859	
Transmission Plant										
(365-372) Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Non-Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Transmission Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Distribution Plant										
(374) Land and Land Rights		-								DISTPT_STOR
- Demand	DISTPT-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(375) Structures and Improvements		-								DISTPT_STOR
- Demand	DISTPT-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(376) Mains - Low/Mid Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(376) Mains - High Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. Gen Non-HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. Gen HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(379) Meas. & Reg. Sta. Equip. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(380) Services		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(381) Meters		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(383) House Regulators		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(385) Industrial Meas. & Reg Equip.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(387) Other Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(388) Asset Retire Obligation Gas Plan		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Distribution Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
General Plant										
(392-396) General Plant		1,620,144								PTSUB_STOR
- Demand	PTSUB-STOR-D	1,620,144	1,036,437	534,144	38,502	-	-	-	11,062	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		1,620,144	1,036,437	534,144	38,502	-	-	-	11,062	
(301-399) Common Utility Plant		11,391,040								PTSUB_STOR
- Demand	PTSUB-STOR-D	11,391,040	7,287,065	3,755,500	270,700	-	-	-	77,775	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		11,391,040	7,287,065	3,755,500	270,700	-	-	-	77,775	
Total General Plant		13,011,184								
- Demand		13,011,184	8,323,501	4,289,644	309,201	-	-	-	88,837	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		13,011,184	8,323,501	4,289,644	309,201	-	-	-	88,837	
Total Utility Plant		215,417,989								
- Demand		197,379,573	126,267,459	65,073,869	4,690,584	-	-	-	1,347,661	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		197,379,573	126,267,459	65,073,869	4,690,584	-	-	-	1,347,661	
Additions to Utility Plant										
CWIP - Underground Storage		13,754,653								DEM
- Demand	StorageDemand	13,754,653	8,799,113	4,534,758	326,869	-	-	-	93,914	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		13,754,653	8,799,113	4,534,758	326,869	-	-	-	93,914	
CWIP - Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
CWIP - Non-Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Low/Med Pressure Distribution Mains		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - High Pressure Distribution Mains		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Other Distribution		-								DISTPT_STOR
- Demand	DISTPT-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
CWIP - General		495,181								PTSUB_STOR
- Demand	PTSUB-STOR-D	495,181	316,777	163,256	11,768	-	-	-	3,381	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		495,181	316,777	163,256	11,768	-	-	-	3,381	
CWIP - Common		3,788,582								PTSUB_STOR
- Demand	PTSUB-STOR-D	3,788,582	2,423,628	1,249,054	90,033	-	-	-	25,868	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		3,788,582	2,423,628	1,249,054	90,033	-	-	-	25,868	
Total Additional to Utility Plant		18,038,416								
- Demand		18,038,416	11,539,517	5,947,067	428,670	-	-	-	123,162	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		18,038,416	11,539,517	5,947,067	428,670	-	-	-	123,162	
Total Utility Plant		215,417,989								
- Demand		215,417,989	137,806,976	71,020,936	5,119,254	-	-	-	1,470,824	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		**215,417,989**	**137,806,976**	**71,020,936**	**5,119,254**	**-**	**-**	**-**	**1,470,824**	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
OTHER RATE BASE ITEMS										
Other Rate Base Items										
Customer Advances		-								M&S_STOR
- Demand	M&S-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	M&S-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	M&S-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
ADIT		(35,342,061)								PTSUB_STOR
- Demand	PTSUB-STOR-D	(35,342,061)	(22,608,987)	(11,651,888)	(839,879)	-	-	-	(241,307)	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		(35,342,061)	(22,608,987)	(11,651,888)	(839,879)	-	-	-	(241,307)	
Materials and Supplies		336,358								PTSUB_STOR
- Demand	PTSUB-STOR-D	336,358	215,175	110,894	7,993	-	-	-	2,297	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		336,358	215,175	110,894	7,993	-	-	-	2,297	
Prepayments		256,511								PTSUB_STOR
- Demand	PTSUB-STOR-D	256,511	164,095	84,569	6,096	-	-	-	1,751	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		256,511	164,095	84,569	6,096	-	-	-	1,751	
Gas Stored Underground		27,027,872								DEM
- Demand	StorageDemand	27,027,872	17,290,243	8,910,791	642,298	-	-	-	184,540	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		27,027,872	17,290,243	8,910,791	642,298	-	-	-	184,540	
Cash Working Capital		8,925,589								O&M_STOR
- Demand	O&M-STOR-D	3,403,880	2,177,526	1,122,222	80,891	-	-	-	23,241	38%
- Customer	O&M-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	O&M-STOR-E	5,521,710	3,499,715	1,828,061	187,898	1,198	5	4,833	-	62%
Total		8,925,589	5,677,241	2,950,283	268,788	1,198	5	4,833	23,241	
Total Other Rate Base Items		1,204,270								
- Demand		(4,317,440)	(2,761,948)	(1,423,412)	(102,601)	-	-	-	(29,478)	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		5,521,710	3,499,715	1,828,061	187,898	1,198	5	4,833	-	
Total		1,204,270	737,767	404,649	85,297	1,198	5	4,833	(29,478)	
Total Rate Base		**216,622,259**								
- Demand		**211,100,549**	**135,045,028**	**69,597,524**	**5,016,653**	-	-	-	**1,441,345**	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		**5,521,710**	**3,499,715**	**1,828,061**	**187,898**	**1,198**	**5**	**4,833**	-	
Total		**216,622,259**	**138,544,743**	**71,425,585**	**5,204,550**	**1,198**	**5**	**4,833**	**1,441,345**	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES										
Procurement Expense										
(807, 810) Procurement Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Procurement Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Storage Expense										
Operations Expenses										
(814) Operations Supervision and Engineering		1,417,292								LBSO_STOR
- Demand	StorageDemand	378,429	242,088	124,764	8,993	-	-	-	2,584	27%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	1,038,863	658,442	343,934	35,351	225	1	909	-	73%
Total		1,417,292	900,530	468,698	44,344	225	1	909	2,584	
(815) Maps and Records		-								DEM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(816) Well Expenses		34,402								DEM
- Demand	StorageDemand	34,402	22,008	11,342	818	-	-	-	235	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		34,402	22,008	11,342	818	-	-	-	235	
(817) Lines Expenses		650,563								DEM
- Demand	StorageDemand	650,563	416,177	214,483	15,460	-	-	-	4,442	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		650,563	416,177	214,483	15,460	-	-	-	4,442	
(818) Compresson Station Exp - Payroll		2,176,010								COM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	2,176,010	1,379,177	720,407	74,047	472	2	1,905	-	100%
Total		2,176,010	1,379,177	720,407	74,047	472	2	1,905	-	
(819) Compressor Station Fuel and Power		161,545								COM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	161,545	102,389	53,482	5,497	35	0	141	-	100%
Total		161,545	102,389	53,482	5,497	35	0	141	-	
(820) Measurement and Regulator Station		-								DEM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(821) Purification of Natural Gas		2,175,638								COM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	2,175,638	1,378,941	720,284	74,035	472	2	1,904	-	100%
Total		2,175,638	1,378,941	720,284	74,035	472	2	1,904	-	
(823) Gas Losses		-								COM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	
(824) Other Expenses		-								COM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	
(825) Storage Well Royalties		131,647								DEM
- Demand	StorageDemand	131,647	84,217	43,403	3,128	-	-	-	899	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		131,647	84,217	43,403	3,128	-	-	-	899	
(826) Rents		-								DEM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Storage Operations Expense		6,747,096								
- Demand		1,195,041	764,490	393,992	28,399	-	-	-	8,159	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		5,552,055	3,518,948	1,838,108	188,930	1,205	5	4,859	-	
Total		6,747,096	4,283,438	2,232,100	217,330	1,205	5	4,859	8,159	
Maintenance Expenses										
(830) Maintenance Supervision and Engineering		788,627								LSBM_STOR
- Demand	StorageDemand	422,555	270,316	139,312	10,042	-	-	-	2,885	54%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	366,072	232,020	121,195	12,457	79	0	320	-	46%
Total		788,627	502,337	260,506	22,499	79	0	320	2,885	
(831) Maintenance of Structures		-								DEM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(832) Maintenance of Resovoirs		712,901								DEM
- Demand	StorageDemand	712,901	456,056	235,036	16,942	-	-	-	4,868	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		712,901	456,056	235,036	16,942	-	-	-	4,868	
(833) Maintenance of Lines		826,849								DEM
- Demand	StorageDemand	826,849	528,951	272,603	19,649	-	-	-	5,646	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		826,849	528,951	272,603	19,649	-	-	-	5,646	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(834) Main of Compressor Station Equipment		771,091								COM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	771,091	488,725	255,284	26,239	167	1	675	-	100%
Total		771,091	488,725	255,284	26,239	167	1	675	-	
(835) Main of Meas and Reg Sta. Equip		608								DEM
- Demand	StorageDemand	608	389	200	14	-	-	-	4	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		608	389	200	14	-	-	-	4	
(836) Main of Purification Equip		623,121								COM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	623,121	394,940	206,295	21,204	135	1	545	-	100%
Total		623,121	394,940	206,295	21,204	135	1	545	-	
(837) Main of Other Equipment		426,292								DEM
- Demand	StorageDemand	426,292	272,707	140,544	10,131	-	-	-	2,911	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		426,292	272,707	140,544	10,131	-	-	-	2,911	
Total Storage Maintenance Expense		4,149,489								
- Demand		2,389,205	1,528,420	787,695	56,778	-	-	-	16,313	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		1,760,284	1,115,685	582,774	59,900	382	1	1,541	-	
Total		4,149,489	2,644,105	1,370,468	116,678	382	1	1,541	16,313	
Total Storage Expenses		10,896,585								
- Demand		3,584,246	2,292,910	1,181,686	85,177	-	-	-	24,472	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		7,312,339	4,634,633	2,420,881	248,831	1,587	6	6,400	-	
Total		10,896,585	6,927,544	3,602,568	334,008	1,587	6	6,400	24,472	
Transmission Expenses										
Operations Expenses										
(850-867) Storage-Related Transmission Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(850-867) Non-Storage-Related Transmission Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Transmission O&M		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Distribution Expenses										
Operations Expenses										
(870) Operation Supervision and Engineering		-								LBDO_STOR
- Demand	LBDO-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	LBDO-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LBDO-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(871) Dist Load Dispatching		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(874) Mains And Services Expenses		-								M&S_STOR
- Demand	M&S-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	M&S-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	M&S-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(875) Meas and Reg Station Exp. - General		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(876) Meas and Reg Station Exp. - Industrial		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(877) Meas and Reg Station Exp. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(878) Meter and House Reg. Expense		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(879) Customer Installation Expense		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(880) Other Expenses		-								DISTPT_STOR
- Demand	DISTPT-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(881) Rents		-								DISTPT_STOR
- Demand	DISTPT-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Total Dist. Operations Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Maintenance Expense										
(885) Maintenance Supervision and Engineering		-								LBDM_STOR
- Demand	LBDM-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	LBDM-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LBDM-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(886) Maintenance Structures		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(887) Maintenance Mains - Low/Med Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(887) Maintenance Mains - High Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(889) Maintenance Meas and Reg. General		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(890) Maintenance Meas and Reg. - Industrial		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(891) Maintenance Meas and Reg. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(892) Maintenance Services		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(893) Maintenance Meters and House Reg.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(894) Maintenance Other Equipment		-								DISTPT_STOR
- Demand	DISTPT-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Dist. Maintenance Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Distribution Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Customer Account Expense										
(901) Supervision/Customer Accts		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(902) Meter Reading		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(903) Customer Records and Collections		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(904) Uncollectible Accounts		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(905) Misc. Cust Account Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Customer Account Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Customer Service Expenses										
(907-910) Customer Service		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(911-916) Sales Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Customer Service Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Administrative & General Expense										
(920) Administrative and General Salaries		1,303,609								LABORxAG_STOR
- Demand	LABORxAG-STOR-D	502,861	321,690	165,788	11,950	-	-	-	3,433	39%
- Customer	LABORxAG-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-STOR-E	800,747	507,522	265,102	27,249	174	1	701	-	61%
Total		1,303,609	829,212	430,890	39,199	174	1	701	3,433	
(921) Office Supplies and Expenses		260,433								LABORxAG_STOR
- Demand	LABORxAG-STOR-D	100,461	64,267	33,121	2,387	-	-	-	686	39%
- Customer	LABORxAG-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-STOR-E	159,972	101,392	52,962	5,444	35	0	140	-	61%
Total		260,433	165,658	86,082	7,831	35	0	140	686	
(922) Administrative Expenses Transferred		(132,325)								LABORxAG_STOR
- Demand	LABORxAG-STOR-D	(51,044)	(32,654)	(16,829)	(1,213)	-	-	-	(349)	39%
- Customer	LABORxAG-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-STOR-E	(81,281)	(51,517)	(26,910)	(2,766)	(18)	(0)	(71)	-	61%
Total		(132,325)	(84,170)	(43,738)	(3,979)	(18)	(0)	(71)	(349)	
(923) Outside Services Employed		688,232								LABORxAG_STOR
- Demand	LABORxAG-STOR-D	265,483	169,834	87,527	6,309	-	-	-	1,813	39%
- Customer	LABORxAG-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-STOR-E	422,750	267,943	139,959	14,386	92	0	370	-	61%
Total		688,232	437,777	227,486	20,695	92	0	370	1,813	
(924) Property Insurance		104,143								TUP_STOR
- Demand	TUP-STOR-D	104,143	66,622	34,335	2,475	-	-	-	711	100%
- Customer	TUP-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-STOR-E	-	-	-	-	-	-	-	-	0%
Total		104,143	66,622	34,335	2,475	-	-	-	711	
(925) Injuries and Damages		231,848								LABORxAG_STOR
- Demand	LABORxAG-STOR-D	89,434	57,213	29,486	2,125	-	-	-	611	39%
- Customer	LABORxAG-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-STOR-E	142,414	90,263	47,149	4,846	31	0	125	-	61%
Total		231,848	147,476	76,634	6,972	31	0	125	611	
(926) Employee Benefits		1,374,732								LABORxAG_STOR
- Demand	LABORxAG-STOR-D	530,297	339,241	174,833	12,602	-	-	-	3,621	39%
- Customer	LABORxAG-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-STOR-E	844,435	535,212	279,566	28,735	183	1	739	-	61%
Total		1,374,732	874,453	454,399	41,337	183	1	739	3,621	
(927) Franchise Requirement		-								TUP_STOR
- Demand	TUP-STOR-D	-	-	-	-	-	-	-	-	100%
- Customer	TUP-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(928) Regulatory Commission Fees		16,642								TUP_STOR
- Demand	TUP-STOR-D	16,642	10,646	5,487	395	-	-	-	114	100%
- Customer	TUP-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-STOR-E	-	-	-	-	-	-	-	-	0%
Total		16,642	10,646	5,487	395	-	-	-	114	
(929) Duplicate Charges - Credit		(63,729)								LABORxAG_STOR
- Demand	LABORxAG-STOR-D	(24,583)	(15,726)	(8,105)	(584)	-	-	-	(168)	39%
- Customer	LABORxAG-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-STOR-E	(39,146)	(24,811)	(12,960)	(1,332)	(8)	(0)	(34)	-	61%
Total		(63,729)	(40,537)	(21,065)	(1,916)	(8)	(0)	(34)	(168)	
(930.1) General Advertising Expense		-								LABORxAG_STOR
- Demand	LABORxAG-STOR-D	-	-	-	-	-	-	-	-	39%
- Customer	LABORxAG-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-STOR-E	-	-	-	-	-	-	-	-	61%
Total		-	-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses		(227,766)								LABORxAG_STOR
- Demand	LABORxAG-STOR-D	(87,860)	(56,206)	(28,966)	(2,088)	-	-	-	(600)	39%
- Customer	LABORxAG-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-STOR-E	(139,906)	(88,674)	(46,319)	(4,761)	(30)	(0)	(122)	-	61%
Total		(227,766)	(144,880)	(75,285)	(6,849)	(30)	(0)	(122)	(600)	
(931) Rents		31,824								TUP_STOR
- Demand	LABORxAG-STOR-D	31,824	20,359	10,492	756	-	-	-	217	100%
- Customer	LABORxAG-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-STOR-E	-	-	-	-	-	-	-	-	0%
Total		31,824	20,359	10,492	756	-	-	-	217	
(935) Maintenance of General Plant		746,524								PTSUB_STOR
- Demand	PTSUB-STOR-D	746,524	477,566	246,121	17,741	-	-	-	5,097	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		746,524	477,566	246,121	17,741	-	-	-	5,097	
Total A&G Expense		4,334,168								
- Demand		2,224,183	1,422,852	733,289	52,856	-	-	-	15,186	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		2,109,985	1,337,330	698,549	71,800	458	2	1,847	-	
Total		4,334,168	2,760,182	1,431,837	124,657	458	2	1,847	15,186	
Total O&M Expenses		15,230,753								
- Demand		5,808,429	3,715,762	1,914,975	138,033	-	-	-	39,659	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		9,422,324	5,971,963	3,119,430	320,631	2,045	8	8,247	-	
Total		**15,230,753**	**9,687,725**	**5,034,405**	**458,664**	**2,045**	**8**	**8,247**	**39,659**	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
DEPRECIATION EXPENSE										
Depreciation Expense										
(301-303) Intangible Plant - Depr.		34,069								PTSUB_STOR
- Demand	PTSUB-STOR-D	34,069	21,795	11,232	810	-	-	-	233	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		34,069	21,795	11,232	810	-	-	-	233	
(350-357) Underground Storage Plant - Depr.		-								DEM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(358) Asset Retire Obligation Gas Plant - Depr.		-								DEM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(365-372) Storage-Related Transmission - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Non-Storage Related Transmission - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(374) Land and Land Rights - Depr.		-								DISTPT_STOR
- Demand	DISTPT-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(375) Structures and Improvements - Depr.		-								DISTPT_STOR
- Demand	DISTPT-STOR-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-STOR-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(376) Mains - Low Pressure - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(376) Mains - High Pressure - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. Non-HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(379) Meas. & Reg. Sta. Equip. - City Gate - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(380) Services - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(381) Meters - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(382) Meter Installations - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(383) House Regulators - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(384) House Regulator Installations - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(385) Industrial Meas. & Reg Equip. - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(387) Other Equipment - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(388) Asset Retire Obligation Gas Plan- City Gate - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(388) Asset Retire Obligation Gas Plan- Mains - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(392-396) General Plant - Depr.		117,866								PTSUB_STOR
- Demand	PTSUB-STOR-D	117,866	75,401	38,859	2,801	-	-	-	805	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		117,866	75,401	38,859	2,801	-	-	-	805	
(301-399) Common Utility Plant - Depr.		1,175,102								PTSUB_STOR
- Demand	PTSUB-STOR-D	1,175,102	751,735	387,418	27,925	-	-	-	8,023	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		1,175,102	751,735	387,418	27,925	-	-	-	8,023	
(117) Gas Stored Underground - Depr.		7,903,707								COM
- Demand	StorageDemand	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NonFT_Winter_Usage	7,903,707	5,009,449	2,616,665	268,954	1,715	7	6,918	-	100%
Total		7,903,707	5,009,449	2,616,665	268,954	1,715	7	6,918	-	
Regulatory Debits and Credits		(130,131)								PTSUB_STOR
- Demand	PTSUB-STOR-D	(130,131)	(83,248)	(42,903)	(3,092)	-	-	-	(889)	100%
- Customer	PTSUB-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-STOR-E	-	-	-	-	-	-	-	-	0%
Total		(130,131)	(83,248)	(42,903)	(3,092)	-	-	-	(889)	
Total Depreciation Expense		9,100,614								
- Demand		1,196,906	765,684	394,607	28,444	-	-	-	8,172	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		7,903,707	5,009,449	2,616,665	268,954	1,715	7	6,918	-	
Total Depreciation Expense		**9,100,614**	**5,775,132**	**3,011,271**	**297,398**	**1,715**	**7**	**6,918**	**8,172**	
TAXES										
TOTI										
Taxes Other than Income		2,417,302								TUP_STOR
- Demand	TUP-STOR-D	2,417,302	1,546,394	796,958	57,445	-	-	-	16,505	100%
- Customer	TUP-STOR-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-STOR-E	-	-	-	-	-	-	-	-	0%
Total		2,417,302	1,546,394	796,958	57,445	-	-	-	16,505	
Total Taxes Other than Income		2,417,302								
- Demand		2,417,302	1,546,394	796,958	57,445	-	-	-	16,505	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total Taxes Other than Income		**2,417,302**	**1,546,394**	**796,958**	**57,445**	**-**	**-**	**-**	**16,505**	
Total Expenses		**26,748,668**								
- Demand		**9,422,637**	**6,027,840**	**3,106,539**	**223,922**	**-**	**-**	**-**	**64,336**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**17,326,031**	**10,981,412**	**5,736,095**	**589,586**	**3,760**	**14**	**15,165**	**-**	
Total		**26,748,668**	**17,009,252**	**8,842,634**	**813,508**	**3,760**	**14**	**15,165**	**64,336**	

LG&E - Gas Allocation to Customer Classes Storage	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
SUMMARY OF OPERATING EXPENSES										
Interest on Customer Deposits		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Additional Uncollectibles		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Additional PSC Fees		6,545								
- Demand		6,545	4,187	2,158	156	-	-	-	45	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		6,545	4,187	2,158	156	-	-	-	45	
Additional Revenue Requirements		1,749,101								
- Demand		1,704,516	1,090,411	561,960	40,507	-	-	-	11,638	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		44,585	28,258	14,761	1,517	10	0	39	-	
Total		1,749,101	1,118,669	576,721	42,024	10	0	39	11,638	
Total Expenses Excl. Income Taxes										
- Demand		**11,133,698**	**7,122,438**	**3,670,657**	**264,584**	**-**	**-**	**-**	**76,018**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**17,370,616**	**11,009,670**	**5,750,855**	**591,103**	**3,770**	**14**	**15,204**	**-**	
Total Expenses Excl. Income Taxes		**28,504,314**	**18,132,108**	**9,421,513**	**855,687**	**3,770**	**14**	**15,204**	**76,018**	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
UTILITY PLANT										
Intangible Plant										
(301-303) Intangible Plant		(6,836)								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	(6,836)	(3,891)	(1,972)	(138)	(1)	(0)	(1)	(833)	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		(6,836)	(3,891)	(1,972)	(138)	(1)	(0)	(1)	(833)	
Total Intangible Plant		(6,836)								
- Demand		(6,836)	(3,891)	(1,972)	(138)	(1)	(0)	(1)	(833)	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		(6,836)	(3,891)	(1,972)	(138)	(1)	(0)	(1)	(833)	
Storage Plant										
(350-357) Underground Storage Plant		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(117 & 352) Gas Stored Underground/Non-Current		-								N/A
- Demand	PTSUB-TRANS-D	-	-	-	-	-	-	-	-	N/A
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	N/A
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Transmission Plant										
(365-372) Storage-Related Transmission		85,227,586								DEM
- Demand	StorageDemand	85,227,586	54,521,704	28,098,595	2,025,372	-	-	-	581,914	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		85,227,586	54,521,704	28,098,595	2,025,372	-	-	-	581,914	
(365-372) Non-Storage-Related Transmission		162,706,983								DEM
- Demand	Design Day	162,706,983	86,604,376	43,425,235	2,972,802	53,356	44	37,805	29,613,365	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		162,706,983	86,604,376	43,425,235	2,972,802	53,356	44	37,805	29,613,365	
Total Transmission Plant		247,934,569								
- Demand		247,934,569	141,126,080	71,523,831	4,998,174	53,356	44	37,805	30,195,279	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		247,934,569	141,126,080	71,523,831	4,998,174	53,356	44	37,805	30,195,279	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Distribution Plant										
(374) Land and Land Rights		-								DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(375) Structures and Improvements		-								DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(376) Mains - Low/Mid Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(376) Mains - High Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. Gen Non-HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. Gen HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(379) Meas. & Reg. Sta. Equip. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(380) Services		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(381) Meters		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(383) House Regulators		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(385) Industrial Meas. & Reg Equip.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(387) Other Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(388) Asset Retire Obligation Gas Plan		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Distribution Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
General Plant										
(392-396) General Plant		2,178,674								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	2,178,674	1,240,116	628,501	43,920	469	0	332	265,335	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		2,178,674	1,240,116	628,501	43,920	469	0	332	265,335	
(301-399) Common Utility Plant		15,317,999								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	15,317,999	8,719,112	4,418,916	308,799	3,296	3	2,336	1,865,538	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		15,317,999	8,719,112	4,418,916	308,799	3,296	3	2,336	1,865,538	
Total General Plant		17,496,673								
- Demand		17,496,673	9,959,228	5,047,417	352,720	3,765	3	2,668	2,130,872	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		17,496,673	9,959,228	5,047,417	352,720	3,765	3	2,668	2,130,872	
Total Utility Plant		290,726,597								
- Demand		265,424,406	151,081,417	76,569,276	5,350,756	57,120	47	40,472	32,325,319	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		265,424,406	151,081,417	76,569,276	5,350,756	57,120	47	40,472	32,325,319	
Additions to Utility Plant										
CWIP - Underground Storage		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Storage-Related Transmission		6,717,445								DEM
- Demand	StorageDemand	6,717,445	4,297,277	2,214,667	159,635	-	-	-	45,865	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		6,717,445	4,297,277	2,214,667	159,635	-	-	-	45,865	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
CWIP - Non-Storage-Related Transmission		12,824,194								DEM
- Demand	Design Day	12,824,194	6,825,960	3,422,678	234,309	4,205	3	2,980	2,334,058	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		12,824,194	6,825,960	3,422,678	234,309	4,205	3	2,980	2,334,058	
CWIP - Low/Med Pressure Distribution Mains		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - High Pressure Distribution Mains		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Other Distribution		-								DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
CWIP - General		665,890								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	665,890	379,029	192,095	13,424	143	0	102	81,097	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		665,890	379,029	192,095	13,424	143	0	102	81,097	
CWIP - Common		5,094,662								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	5,094,662	2,899,917	1,469,701	102,705	1,096	1	777	620,465	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		5,094,662	2,899,917	1,469,701	102,705	1,096	1	777	620,465	
Total Additional to Utility Plant		25,302,191								
- Demand		25,302,191	14,402,183	7,299,142	510,073	5,445	4	3,858	3,081,485	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		25,302,191	14,402,183	7,299,142	510,073	5,445	4	3,858	3,081,485	
Total Utility Plant		290,726,597								
- Demand		290,726,597	165,483,600	83,868,417	5,860,829	62,565	52	44,330	35,406,804	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		**290,726,597**	**165,483,600**	**83,868,417**	**5,860,829**	**62,565**	**52**	**44,330**	**35,406,804**	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
OTHER RATE BASE ITEMS										
Other Rate Base Items										
Customer Advances		-								M&S_TRANS
- Demand	M&S-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	M&S-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	M&S-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
ADIT		(47,525,919)								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	(47,525,919)	(27,052,083)	(13,710,213)	(958,087)	(10,228)	(8)	(7,247)	(5,788,053)	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		(47,525,919)	(27,052,083)	(13,710,213)	(958,087)	(10,228)	(8)	(7,247)	(5,788,053)	
Materials and Supplies		452,315								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	452,315	257,461	130,483	9,118	97	0	69	55,086	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		452,315	257,461	130,483	9,118	97	0	69	55,086	
Prepayments		344,941								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	344,941	196,343	99,508	6,954	74	0	53	42,009	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		344,941	196,343	99,508	6,954	74	0	53	42,009	
Gas Stored Underground		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Cash Working Capital		5,676,652								O&M_TRANS
- Demand	O&M-TRANS-D	5,676,652	3,231,190	1,637,593	114,437	1,222	1	866	691,344	100%
- Customer	O&M-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	O&M-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		5,676,652	3,231,190	1,637,593	114,437	1,222	1	866	691,344	
Total Other Rate Base Items		(41,052,010)								
- Demand		(41,052,010)	(23,367,090)	(11,842,629)	(827,578)	(8,835)	(7)	(6,260)	(4,999,613)	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		(41,052,010)	(23,367,090)	(11,842,629)	(827,578)	(8,835)	(7)	(6,260)	(4,999,613)	
Total Rate Base		**249,674,586**								
- Demand		**249,674,586**	**142,116,510**	**72,025,789**	**5,033,252**	**53,731**	**44**	**38,070**	**30,407,191**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**249,674,586**	**142,116,510**	**72,025,789**	**5,033,252**	**53,731**	**44**	**38,070**	**30,407,191**	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES										
Procurement Expense										
(807, 810) Procurement Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Procurement Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Storage Expense										
Operations Expenses										
(814) Operations Supervision and Engineering		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(815) Maps and Records		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(816) Well Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(817) Lines Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(818) Compresson Station Exp - Payroll		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(819) Compressor Station Fuel and Power		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(820) Measurement and Regulator Station		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(821) Purification of Natural Gas		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(823) Gas Losses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(824) Other Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(825) Storage Well Royalties		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(826) Rents		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Operations Expense		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Maintenance Expenses										
(830) Maintenance Supervision and Engineering		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(831) Maintenance of Structures		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(832) Maintenance of Resovoirs		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(833) Maintenance of Lines		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(834) Main of Compressor Station Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(835) Main of Meas and Reg Sta. Equip		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(836) Main of Purification Equip		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(837) Main of Other Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Maintenance Expense		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Storage Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Transmission Expenses										
Operations Expenses										
(850-867) Storage-Related Transmission Expenses		2,415,239								DEM
- Demand	StorageDemand	2,415,239	1,545,075	796,278	57,396	-	-	-	16,491	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		2,415,239	1,545,075	796,278	57,396	-	-	-	16,491	
(850-867) Non-Storage-Related Transmission Expenses		4,610,905								DEM
- Demand	Design Day	4,610,905	2,454,256	1,230,615	84,245	1,512	1	1,071	839,204	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		4,610,905	2,454,256	1,230,615	84,245	1,512	1	1,071	839,204	
Total Transmission O&M		7,026,145								
- Demand		7,026,145	3,999,330	2,026,893	141,642	1,512	1	1,071	855,695	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		7,026,145	3,999,330	2,026,893	141,642	1,512	1	1,071	855,695	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Distribution Expenses										
Operations Expenses										
(870) Operation Supervision and Engineering		-								LBDO_TRANS
- Demand	LBDO-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	LBDO-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LBDO-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(871) Dist Load Dispatching		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(874) Mains And Services Expenses		-								M&S_TRANS
- Demand	M&S-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	M&S-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	M&S-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(875) Meas and Reg Station Exp. - General		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(876) Meas and Reg Station Exp. - Industrial		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(877) Meas and Reg Station Exp. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(878) Meter and House Reg. Expense		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(879) Customer Installation Expense		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(880) Other Expenses		-								DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(881) Rents		-								DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Total Dist. Operations Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Maintenance Expense										
(885) Maintenance Supervision and Engineering		-								LBDM_TRANS
- Demand	LBDM-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	LBDM-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LBDM-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(886) Maintenance Structures		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(887) Maintenance Mains - Low/Med Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(887) Maintenance Mains - High Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(889) Maintenance Meas and Reg. General		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(890) Maintenance Meas and Reg. - Industrial		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(891) Maintenance Meas and Reg. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(892) Maintenance Services		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(893) Maintenance Meters and House Reg.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(894) Maintenance Other Equipment		-								DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Dist. Maintenance Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Distribution Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Customer Account Expense										
(901) Supervision/Customer Accts		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(902) Meter Reading		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(903) Customer Records and Collections		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(904) Uncollectible Accounts		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(905) Misc. Cust Account Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Customer Account Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Customer Service Expenses										
(907-910) Customer Service		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(911-916) Sales Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Customer Service Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Administrative & General Expense										
(920) Administrative and General Salaries		550,559								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	550,559	313,382	158,824	11,099	118	0	84	67,051	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		550,559	313,382	158,824	11,099	118	0	84	67,051	
(921) Office Supplies and Expenses		109,990								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	109,990	62,607	31,730	2,217	24	0	17	13,395	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		109,990	62,607	31,730	2,217	24	0	17	13,395	
(922) Administrative Expenses Transferred		(55,885)								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	(55,885)	(31,810)	(16,122)	(1,127)	(12)	(0)	(9)	(6,806)	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		(55,885)	(31,810)	(16,122)	(1,127)	(12)	(0)	(9)	(6,806)	
(923) Outside Services Employed		290,664								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	290,664	165,448	83,850	5,860	63	0	44	35,399	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		290,664	165,448	83,850	5,860	63	0	44	35,399	
(924) Property Insurance		140,551								TUP_TRANS
- Demand	TUP-TRANS-D	140,551	80,003	40,546	2,833	30	0	21	17,117	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		140,551	80,003	40,546	2,833	30	0	21	17,117	
(925) Injuries and Damages		97,918								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	97,918	55,735	28,247	1,974	21	0	15	11,925	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		97,918	55,735	28,247	1,974	21	0	15	11,925	
(926) Employee Benefits		580,597								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	580,597	330,480	167,490	11,704	125	0	89	70,709	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		580,597	330,480	167,490	11,704	125	0	89	70,709	
(927) Franchise Requirement		-								TUP_TRANS
- Demand	TUP-TRANS-D	-	-	-	-	-	-	-	-	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(928) Regulatory Commission Fees		22,459								TUP_TRANS
- Demand	TUP-TRANS-D	22,459	12,784	6,479	453	5	0	3	2,735	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		22,459	12,784	6,479	453	5	0	3	2,735	
(929) Duplicate Charges - Credit		(26,915)								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	(26,915)	(15,320)	(7,764)	(543)	(6)	(0)	(4)	(3,278)	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		(26,915)	(15,320)	(7,764)	(543)	(6)	(0)	(4)	(3,278)	
(930.1) General Advertising Expense		-								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	-	-	-	-	-	-	-	-	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses		(96,193)								LABORxAG_TRANS
- Demand	LABORxAG-TRANS-D	(96,193)	(54,754)	(27,750)	(1,939)	(21)	(0)	(15)	(11,715)	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		(96,193)	(54,754)	(27,750)	(1,939)	(21)	(0)	(15)	(11,715)	
(931) Rents		42,950								TUP_TRANS
- Demand	LABORxAG-TRANS-D	42,950	24,447	12,390	866	9	0	7	5,231	100%
- Customer	LABORxAG-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	LABORxAG-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		42,950	24,447	12,390	866	9	0	7	5,231	
(935) Maintenance of General Plant		1,003,882								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	1,003,882	571,417	289,598	20,238	216	0	153	122,260	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		1,003,882	571,417	289,598	20,238	216	0	153	122,260	
Total A&G Expense		2,660,575								
- Demand		2,660,575	1,514,418	767,519	53,635	573	0	406	324,024	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		2,660,575	1,514,418	767,519	53,635	573	0	406	324,024	
Total O&M Expenses		9,686,720								
- Demand		9,686,720	5,513,748	2,794,412	195,277	2,085	2	1,477	1,179,719	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		**9,686,720**	**5,513,748**	**2,794,412**	**195,277**	**2,085**	**2**	**1,477**	**1,179,719**	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
DEPRECIATION EXPENSE										
Depreciation Expense										
(301-303) Intangible Plant - Depr.		45,815								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	45,815	26,078	13,217	924	10	0	7	5,580	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		45,815	26,078	13,217	924	10	0	7	5,580	
(350-357) Underground Storage Plant - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(358) Asset Retire Obligation Gas Plant - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Storage-Related Transmission - Depr.		3,653,529								DEM
- Demand	StorageDemand	3,653,529	2,337,232	1,204,528	86,823	-	-	-	24,945	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		3,653,529	2,337,232	1,204,528	86,823	-	-	-	24,945	
(365-372) Non-Storage Related Transmission - Depr.		6,974,910								DEM
- Demand	Design Day	6,974,910	3,712,549	1,861,550	127,438	2,287	2	1,621	1,269,463	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		6,974,910	3,712,549	1,861,550	127,438	2,287	2	1,621	1,269,463	
(374) Land and Land Rights - Depr.		-								DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(375) Structures and Improvements - Depr.		-								DISTPT_TRANS
- Demand	DISTPT-TRANS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPT-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(376) Mains - Low Pressure - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(376) Mains - High Pressure - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. Non-HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(379) Meas. & Reg. Sta. Equip. - City Gate - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(380) Services - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(381) Meters - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(382) Meter Installations - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(383) House Regulators - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(384) House Regulator Installations - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(385) Industrial Meas. & Reg Equip. - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(387) Other Equipment - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(388) Asset Retire Obligation Gas Plan- City Gate - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(388) Asset Retire Obligation Gas Plan- Mains - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(392-396) General Plant - Depr.		158,499								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	158,499	90,219	45,724	3,195	34	0	24	19,303	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		158,499	90,219	45,724	3,195	34	0	24	19,303	
(301-399) Common Utility Plant - Depr.		1,580,208								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	1,580,208	899,466	455,856	31,856	340	0	241	192,449	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		1,580,208	899,466	455,856	31,856	340	0	241	192,449	
(117) Gas Stored Underground - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Regulatory Debits and Credits		(174,993)								PTSUB_TRANS
- Demand	PTSUB-TRANS-D	(174,993)	(99,607)	(50,482)	(3,528)	(38)	(0)	(27)	(21,312)	100%
- Customer	PTSUB-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	PTSUB-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		(174,993)	(99,607)	(50,482)	(3,528)	(38)	(0)	(27)	(21,312)	
Total Depreciation Expense		12,237,968								
- Demand		12,237,968	6,965,937	3,530,393	246,708	2,634	2	1,866	1,490,429	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total Depreciation Expense		**12,237,968**	**6,965,937**	**3,530,393**	**246,708**	**2,634**	**2**	**1,866**	**1,490,429**	
TAXES										
TOTI										
Taxes Other than Income		3,262,373								TUP_TRANS
- Demand	TUP-TRANS-D	3,262,373	1,856,966	941,125	65,767	702	1	497	397,316	100%
- Customer	TUP-TRANS-C	-	-	-	-	-	-	-	-	0%
- Commodity	TUP-TRANS-E	-	-	-	-	-	-	-	-	0%
Total		3,262,373	1,856,966	941,125	65,767	702	1	497	397,316	
Total Taxes Other than Income		3,262,373								
- Demand		3,262,373	1,856,966	941,125	65,767	702	1	497	397,316	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total Taxes Other than Income		**3,262,373**	**1,856,966**	**941,125**	**65,767**	**702**	**1**	**497**	**397,316**	
Total Expenses		**25,187,062**								
- Demand		**25,187,062**	**14,336,651**	**7,265,930**	**507,752**	**5,420**	**4**	**3,841**	**3,067,464**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**25,187,062**	**14,336,651**	**7,265,930**	**507,752**	**5,420**	**4**	**3,841**	**3,067,464**	

LG&E - Gas Allocation to Customer Classes Transmission	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
SUMMARY OF OPERATING EXPENSES										
Interest on Customer Deposits		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Additional Uncollectibles		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Additional PSC Fees		8,833								
- Demand		8,833	5,028	2,548	178	2	0	1	1,076	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		8,833	5,028	2,548	178	2	0	1	1,076	
Additional Revenue Requirements		2,015,979								
- Demand		2,015,979	1,147,509	581,567	40,641	434	0	307	245,521	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		2,015,979	1,147,509	581,567	40,641	434	0	307	245,521	
Total Expenses Excl. Income Taxes										
- Demand		**27,211,874**	**15,489,188**	**7,850,045**	**548,571**	**5,856**	**5**	**4,149**	**3,314,060**	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total Expenses Excl. Income Taxes		**27,211,874**	**15,489,188**	**7,850,045**	**548,571**	**5,856**	**5**	**4,149**	**3,314,060**	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
UTILITY PLANT										
Intangible Plant										
(301-303) Intangible Plant		(15,440)								PTSUB_DIST
- Demand	PTSUB-DIST-D	(8,397)	(5,013)	(2,514)	(103)	(2)	(0)	(1)	(765)	54%
- Customer	PTSUB-DIST-C	(7,044)	(6,488)	(550)	(5)	(0)	(0)	(0)	(1)	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		(15,440)	(11,501)	(3,064)	(107)	(2)	(0)	(1)	(765)	
Total Intangible Plant		(15,440)								
- Demand		(8,397)	(5,013)	(2,514)	(103)	(2)	(0)	(1)	(765)	
- Customer		(7,044)	(6,488)	(550)	(5)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	
Total		(15,440)	(11,501)	(3,064)	(107)	(2)	(0)	(1)	(765)	
Storage Plant										
(350-357) Underground Storage Plant		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(117 & 352) Gas Stored Underground/Non-Current		-								N/A
- Demand	PTSUB-DIST-D	-	-	-	-	-	-	-	-	N/A
- Customer	PTSUB-DIST-C	-	-	-	-	-	-	-	-	N/A
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Transmission Plant										
(365-372) Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Non-Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Transmission Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Distribution Plant										
(374) Land and Land Rights		716,014								DISTPT_DIST
- Demand	DISTPT-DIST-D	389,382	232,469	116,565	4,759	103	0	24	35,462	54%
- Customer	DISTPT-DIST-C	326,631	300,859	25,511	216	0	7	1	36	46%
- Commodity	DISTPT-DIST-E	-	-	-	-	-	-	-	-	0%
Total		716,014	533,328	142,076	4,976	103	7	25	35,499	
(375) Structures and Improvements		2,308,233								DISTPT_DIST
- Demand	DISTPT-DIST-D	1,255,263	749,417	375,773	15,343	332	0	76	114,321	54%
- Customer	DISTPT-DIST-C	1,052,970	969,888	82,241	698	1	22	4	117	46%
- Commodity	DISTPT-DIST-E	-	-	-	-	-	-	-	-	0%
Total		2,308,233	1,719,305	458,014	16,040	333	22	79	114,438	
(376) Mains - Low/Mid Pressure		417,647,567								DMAINS1
- Demand	LP-MP_Demands	193,557,649	119,964,409	60,152,650	1,954,205	46,964	61	-	11,439,360	46%
- Customer	LP-MP_Customers	224,089,918	206,412,606	17,502,641	148,134	112	4,703	672	21,050	54%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		417,647,567	326,377,015	77,655,291	2,102,339	47,076	4,764	672	11,460,410	
(376) Mains - High Pressure		88,609,579								DMAINS2
- Demand	Design Day	58,619,798	31,201,679	15,645,171	1,071,036	19,223	16	13,620	10,669,053	66%
- Customer	Customers	29,989,781	27,619,610	2,341,989	20,181	90	629	180	7,102	34%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		88,609,579	58,821,289	17,987,160	1,091,217	19,313	645	13,800	10,676,155	
(378) Meas. & Reg. Sta. Equip. Gen Non-HP		30,539,137								DEM
- Demand	LP-MP_Demands	30,539,137	18,927,743	9,490,764	308,331	7,410	10	-	1,804,879	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		30,539,137	18,927,743	9,490,764	308,331	7,410	10	-	1,804,879	
(378) Meas. & Reg. Sta. Equip. Gen HP		6,479,291								DEM
- Demand	Design Day	6,479,291	3,448,745	1,729,273	118,382	2,125	2	1,505	1,179,259	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		6,479,291	3,448,745	1,729,273	118,382	2,125	2	1,505	1,179,259	
(379) Meas. & Reg. Sta. Equip. - City Gate		13,696,741								DEM
- Demand	Design Day	13,696,741	7,290,392	3,655,554	250,252	4,492	4	3,182	2,492,865	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		13,696,741	7,290,392	3,655,554	250,252	4,492	4	3,182	2,492,865	
(380) Services		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(381) Meters		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(383) House Regulators		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(385) Industrial Meas. & Reg Equip.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(387) Other Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(388) Asset Retire Obligation Gas Plan		-								DEM
- Demand	Design Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Distribution Plant		559,996,561								
- Demand		304,537,261	181,814,854	91,165,750	3,722,308	80,649	92	18,408	27,735,200	
- Customer		255,459,300	235,302,964	19,952,383	169,229	203	5,361	856	28,304	
- Commodity		-	-	-	-	-	-	-	-	
Total		559,996,561	417,117,818	111,118,133	3,891,537	80,852	5,453	19,264	27,763,504	
General Plant										
(392-396) General Plant		4,920,854								PTSUB_DIST
- Demand	PTSUB-DIST-D	2,676,058	1,597,660	801,100	32,709	709	1	162	243,717	54%
- Customer	PTSUB-DIST-C	2,244,796	2,067,676	175,327	1,487	2	47	8	249	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		4,920,854	3,665,336	976,428	34,196	710	48	169	243,966	
(301-399) Common Utility Plant		34,597,946								PTSUB_DIST
- Demand	PTSUB-DIST-D	18,815,051	11,232,963	5,632,441	229,973	4,983	6	1,137	1,713,548	54%
- Customer	PTSUB-DIST-C	15,782,895	14,537,588	1,232,707	10,455	13	331	53	1,749	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		34,597,946	25,770,551	6,865,148	240,429	4,995	337	1,190	1,715,297	
Total General Plant		39,518,800								
- Demand		21,491,109	12,830,623	6,433,541	262,682	5,691	7	1,299	1,957,265	
- Customer		18,027,691	16,605,264	1,408,034	11,942	14	378	60	1,997	
- Commodity		-	-	-	-	-	-	-	-	
Total		39,518,800	29,435,887	7,841,575	274,625	5,706	385	1,359	1,959,263	
Total Utility Plant		653,862,174								
- Demand		326,019,973	194,640,464	97,596,778	3,984,888	86,339	99	19,706	29,691,700	
- Customer		273,479,948	251,901,740	21,359,867	181,167	217	5,739	917	30,301	
- Commodity		-	-	-	-	-	-	-	-	
Total		599,499,921	446,542,204	118,956,645	4,166,054	86,556	5,838	20,623	29,722,001	
Additions to Utility Plant										
CWIP - Underground Storage		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
CWIP - Non-Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Low/Med Pressure Distribution Mains		22,992,645								DMAINS1
- Demand	LP-MP_Demands	10,655,880	6,604,370	3,311,568	107,584	2,586	3	-	629,768	46%
- Customer	LP-MP_Customers	12,336,765	11,363,580	963,568	8,155	6	259	37	1,159	54%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		22,992,645	17,967,950	4,275,137	115,740	2,592	262	37	630,927	
CWIP - High Pressure Distribution Mains		4,878,201								DMAINS2
- Demand	Design Day	3,227,181	1,717,738	861,310	58,963	1,058	1	750	587,361	66%
- Customer	Customers	1,651,020	1,520,535	128,933	1,111	5	35	10	391	34%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		4,878,201	3,238,273	990,243	60,074	1,063	36	760	587,752	
CWIP - Other Distribution		13,480,357								DISTPT_DIST
- Demand	DISTPT-DIST-D	7,330,886	4,376,686	2,194,561	89,604	1,941	2	443	667,648	54%
- Customer	DISTPT-DIST-C	6,149,471	5,664,263	480,298	4,074	5	129	21	681	46%
- Commodity	DISTPT-DIST-E	-	-	-	-	-	-	-	-	0%
Total		13,480,357	10,040,950	2,674,860	93,678	1,946	131	464	668,329	
CWIP - General		1,504,010								PTSUB_DIST
- Demand	PTSUB-DIST-D	817,911	488,309	244,848	9,997	217	0	49	74,490	54%
- Customer	PTSUB-DIST-C	686,100	631,965	53,587	455	1	14	2	76	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		1,504,010	1,120,274	298,435	10,452	217	15	52	74,566	
CWIP - Common		11,507,040								PTSUB_DIST
- Demand	PTSUB-DIST-D	6,257,757	3,736,007	1,873,311	76,488	1,657	2	378	569,914	54%
- Customer	PTSUB-DIST-C	5,249,283	4,835,102	409,990	3,477	4	110	18	582	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		11,507,040	8,571,109	2,283,301	79,965	1,661	112	396	570,496	
Total Additional to Utility Plant		54,362,253								
- Demand		28,289,615	16,923,110	8,485,599	342,637	7,459	9	1,621	2,529,181	
- Customer		26,072,638	24,015,446	2,036,376	17,272	21	547	87	2,889	
- Commodity		-	-	-	-	-	-	-	-	
Total		54,362,253	40,938,556	10,521,976	359,909	7,480	556	1,708	2,532,069	
Total Utility Plant		653,862,174								
- Demand		354,309,588	211,563,574	106,082,377	4,327,524	93,798	107	21,327	32,220,881	
- Customer		299,552,586	275,917,186	23,396,243	198,438	238	6,286	1,004	33,190	
- Commodity		-	-	-	-	-	-	-	-	
Total		**653,862,174**	**487,480,760**	**129,478,620**	**4,525,963**	**94,036**	**6,394**	**22,331**	**32,254,071**	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
OTHER RATE BASE ITEMS										
Other Rate Base Items										
Customer Advances		(2,593,017)								M&S_DIST
- Demand	M&S-DIST-D	(1,291,637)	(774,263)	(388,232)	(15,495)	(339)	(0)	(70)	(113,238)	50%
- Customer	M&S-DIST-C	(1,301,380)	(1,198,698)	(101,643)	(862)	(1)	(27)	(4)	(144)	50%
- Commodity	M&S-DIST-E	-	-	-	-	-	-	-	-	0%
Total		(2,593,017)	(1,972,962)	(489,875)	(16,357)	(340)	(28)	(74)	(113,382)	
ADIT		(107,344,253)								PTSUB_DIST
- Demand	PTSUB-DIST-D	(58,375,939)	(34,851,606)	(17,475,320)	(713,519)	(15,459)	(18)	(3,528)	(5,316,487)	54%
- Customer	PTSUB-DIST-C	(48,968,315)	(45,104,600)	(3,824,619)	(32,439)	(39)	(1,028)	(164)	(5,426)	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		(107,344,253)	(79,956,206)	(21,299,940)	(745,958)	(15,498)	(1,045)	(3,693)	(5,321,912)	
Materials and Supplies		1,021,619								PTSUB_DIST
- Demand	PTSUB-DIST-D	555,577	331,691	166,317	6,791	147	0	34	50,598	54%
- Customer	PTSUB-DIST-C	466,042	429,271	36,400	309	0	10	2	52	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		1,021,619	760,961	202,716	7,099	148	10	35	50,650	
Prepayments		779,101								PTSUB_DIST
- Demand	PTSUB-DIST-D	423,690	252,952	126,835	5,179	112	0	26	38,587	54%
- Customer	PTSUB-DIST-C	355,410	327,368	27,759	235	0	7	1	39	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		779,101	580,319	154,594	5,414	112	8	27	38,626	
Gas Stored Underground		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Cash Working Capital		22,104,525								O&M_DIST
- Demand	O&M-DIST-D	13,088,501	7,380,805	3,700,889	200,452	3,888	4	1,942	1,800,521	59%
- Customer	O&M-DIST-C	7,814,677	7,197,814	610,335	5,198	11	164	32	1,124	35%
- Commodity	O&M-DIST-E	1,201,347	468,523	257,983	41,094	117	1	1,277	432,352	5%
Total		22,104,525	15,047,141	4,569,207	246,744	4,016	169	3,250	2,233,997	
Total Other Rate Base Items		(86,032,025)								
- Demand		(45,599,807)	(27,660,423)	(13,869,511)	(516,593)	(11,651)	(14)	(1,598)	(3,540,018)	
- Customer		(41,633,565)	(38,348,846)	(3,251,769)	(27,559)	(29)	(874)	(134)	(4,354)	
- Commodity		1,201,347	468,523	257,983	41,094	117	1	1,277	432,352	
Total		(86,032,025)	(65,540,746)	(16,863,297)	(503,058)	(11,563)	(886)	(454)	(3,112,021)	
Total Rate Base		**567,830,149**								
- Demand		**308,709,781**	**183,903,151**	**92,212,866**	**3,810,931**	**82,147**	**93**	**19,729**	**28,680,863**	
- Customer		**257,919,021**	**237,568,340**	**20,144,474**	**170,880**	**209**	**5,412**	**870**	**28,836**	
- Commodity		**1,201,347**	**468,523**	**257,983**	**41,094**	**117**	**1**	**1,277**	**432,352**	
Total		**567,830,149**	**421,940,014**	**112,615,323**	**4,022,905**	**82,473**	**5,507**	**21,876**	**29,142,050**	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES										
Procurement Expense										
(807, 810) Procurement Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Procurement Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Storage Expense										
Operations Expenses										
(814) Operations Supervision and Engineering		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(815) Maps and Records		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(816) Well Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(817) Lines Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(818) Compresson Station Exp - Payroll		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(819) Compressor Station Fuel and Power		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(820) Measurement and Regulator Station		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(821) Purification of Natural Gas		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(823) Gas Losses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(824) Other Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(825) Storage Well Royalties		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(826) Rents		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Operations Expense		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Maintenance Expenses										
(830) Maintenance Supervision and Engineering		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(831) Maintenance of Structures		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(832) Maintenance of Resovoirs		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(833) Maintenance of Lines		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(834) Main of Compressor Station Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(835) Main of Meas and Reg Sta. Equip		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(836) Main of Purification Equip		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(837) Main of Other Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Maintenance Expense		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Storage Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Transmission Expenses										
Operations Expenses										
(850-867) Storage-Related Transmission Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(850-867) Non-Storage-Related Transmission Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Transmission O&M		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Distribution Expenses										
Operations Expenses										
(870) Operation Supervision and Engineering		-								LBDO_DIST
- Demand	LBDO-DIST-D	-	-	-	-	-	-	-	-	53%
- Customer	LBDO-DIST-C	-	-	-	-	-	-	-	-	29%
- Commodity	LBDO-DIST-E	-	-	-	-	-	-	-	-	18%
Total		-	-	-	-	-	-	-	-	
(871) Dist Load Dispatching		1,255,129								COM
- Demand		-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	Usage	1,255,129	489,498	269,533	42,934	122	2	1,334	451,707	100%
Total		1,255,129	489,498	269,533	42,934	122	2	1,334	451,707	
(874) Mains And Services Expenses		6,044,929								M&S_DIST
- Demand	M&S-DIST-D	3,011,108	1,804,988	905,059	36,123	790	1	163	263,984	50%
- Customer	M&S-DIST-C	3,033,821	2,794,446	236,953	2,010	2	64	10	336	50%
- Commodity	M&S-DIST-E	-	-	-	-	-	-	-	-	0%
Total		6,044,929	4,599,434	1,142,012	38,132	793	65	173	264,320	
(875) Meas and Reg Station Exp. - General		1,518,045								DEM
- Demand	Design Day	1,518,045	808,013	405,155	27,736	498	0	353	276,291	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,518,045	808,013	405,155	27,736	498	0	353	276,291	
(876) Meas and Reg Station Exp. - Industrial		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(877) Meas and Reg Station Exp. - City Gate		200,170								DEM
- Demand	Design Day	200,170	106,545	53,424	3,657	66	0	47	36,432	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		200,170	106,545	53,424	3,657	66	0	47	36,432	
(878) Meter and House Reg. Expense		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(879) Customer Installation Expense		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(880) Other Expenses		5,853,889								DISTPT_DIST
- Demand	DISTPT-DIST-D	3,183,461	1,900,590	952,996	38,911	843	1	192	289,928	54%
- Customer	DISTPT-DIST-C	2,670,428	2,459,725	208,571	1,769	2	56	9	296	46%
- Commodity	DISTPT-DIST-E	-	-	-	-	-	-	-	-	0%
Total		5,853,889	4,360,315	1,161,567	40,680	845	57	201	290,224	
(881) Rents		23,269								DISTPT_DIST
- Demand	DISTPT-DIST-D	12,654	7,555	3,788	155	3	0	1	1,152	54%
- Customer	DISTPT-DIST-C	10,615	9,777	829	7	0	0	0	1	46%
- Commodity	DISTPT-DIST-E	-	-	-	-	-	-	-	-	0%
Total		23,269	17,332	4,617	162	3	0	1	1,154	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Total Dist. Operations Expenses		14,895,431								
- Demand		7,925,438	4,627,691	2,320,421	106,582	2,200	2	755	867,787	
- Customer		5,714,864	5,263,948	446,354	3,786	5	120	19	633	
- Commodity		1,255,129	489,498	269,533	42,934	122	2	1,334	451,707	
Total		14,895,431	10,381,137	3,036,307	153,301	2,327	124	2,109	1,320,128	
Maintenance Expense										
(885) Maintenance Supervision and Engineering		-								LBDM_DIST
- Demand	LBDM-DIST-D	-	-	-	-	-	-	-	-	68%
- Customer	LBDM-DIST-C	-	-	-	-	-	-	-	-	32%
- Commodity	LBDM-DIST-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(886) Maintenance Structures		-								DEM
- Demand	Design Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(887) Maintenance Mains - Low/Med Pressure		1,629,038								DMAINS1
- Demand	LP-MP_Demands	754,974	467,922	234,626	7,622	183	0	-	44,619	46%
- Customer	LP-MP_Customers	874,065	805,114	68,269	578	0	18	3	82	54%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,629,038	1,273,037	302,895	8,200	184	19	3	44,701	
(887) Maintenance Mains - High Pressure		7,678,221								DMAINS2
- Demand	Design Day	5,079,539	2,703,696	1,355,690	92,808	1,666	1	1,180	924,498	66%
- Customer	Customers	2,598,683	2,393,302	202,939	1,749	8	55	16	615	34%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		7,678,221	5,096,998	1,558,628	94,556	1,674	56	1,196	925,113	
(889) Maintenance Meas and Reg. General		556,550								DEM
- Demand	Design Day	556,550	296,236	148,539	10,169	183	0	129	101,294	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		556,550	296,236	148,539	10,169	183	0	129	101,294	
(890) Maintenance Meas and Reg. - Industrial		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(891) Maintenance Meas and Reg. - City Gate		934,478								DEM
- Demand	Design Day	934,478	497,396	249,405	17,074	306	0	217	170,079	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		934,478	497,396	249,405	17,074	306	0	217	170,079	
(892) Maintenance Services		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(893) Maintenance Meters and House Reg.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(894) Maintenance Other Equipment		382,232								DISTPT_DIST
- Demand	DISTPT-DIST-D	207,865	124,100	62,226	2,541	55	0	13	18,931	54%
- Customer	DISTPT-DIST-C	174,367	160,609	13,619	116	0	4	1	19	46%
- Commodity	DISTPT-DIST-E	-	-	-	-	-	-	-	-	0%
Total		382,232	284,708	75,845	2,656	55	4	13	18,950	
Total Dist. Maintenance Expenses		11,180,519								
- Demand		7,533,405	4,089,351	2,050,486	130,213	2,393	2	1,539	1,259,421	
- Customer		3,647,114	3,359,025	284,827	2,442	8	77	19	717	
- Commodity		-	-	-	-	-	-	-	-	
Total		11,180,519	7,448,376	2,335,312	132,655	2,401	79	1,558	1,260,138	
Total Distribution Expenses		26,075,951								
- Demand		15,458,843	8,717,042	4,370,906	236,795	4,593	4	2,294	2,127,209	
- Customer		9,361,978	8,622,973	731,180	6,228	13	196	38	1,350	
- Commodity		1,255,129	489,498	269,533	42,934	122	2	1,334	451,707	
Total		26,075,951	17,829,513	5,371,619	285,956	4,728	202	3,667	2,580,266	
Customer Account Expense										
(901) Supervision/Customer Accts		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(902) Meter Reading		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(903) Customer Records and Collections		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(904) Uncollectible Accounts		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(905) Misc. Cust Account Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Customer Account Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Customer Service Expenses										
(907-910) Customer Service		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(911-916) Sales Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Customer Service Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Administrative & General Expense										
(920) Administrative and General Salaries		3,382,477								LABORxAG_DIST
- Demand	LABORxAG-DIST-D	2,046,091	1,136,164	569,696	32,986	625	1	350	306,270	60%
- Customer	LABORxAG-DIST-C	1,034,731	953,038	80,812	689	2	22	4	163	31%
- Commodity	LABORxAG-DIST-E	301,655	117,645	64,779	10,319	29	0	321	108,562	9%
Total		3,382,477	2,206,847	715,287	43,994	656	23	676	414,994	
(921) Office Supplies and Expenses		675,745								LABORxAG_DIST
- Demand	LABORxAG-DIST-D	408,764	226,981	113,813	6,590	125	0	70	61,186	60%
- Customer	LABORxAG-DIST-C	206,717	190,396	16,145	138	0	4	1	32	31%
- Commodity	LABORxAG-DIST-E	60,264	23,503	12,941	2,061	6	0	64	21,688	9%
Total		675,745	440,880	142,899	8,789	131	5	135	82,907	
(922) Administrative Expenses Transferred		(343,343)								LABORxAG_DIST
- Demand	LABORxAG-DIST-D	(207,691)	(115,328)	(57,828)	(3,348)	(63)	(0)	(36)	(31,088)	60%
- Customer	LABORxAG-DIST-C	(105,032)	(96,739)	(8,203)	(70)	(0)	(2)	(0)	(17)	31%
- Commodity	LABORxAG-DIST-E	(30,620)	(11,942)	(6,575)	(1,047)	(3)	(0)	(33)	(11,020)	9%
Total		(343,343)	(224,009)	(72,606)	(4,466)	(67)	(2)	(69)	(42,125)	
(923) Outside Services Employed		1,785,758								LABORxAG_DIST
- Demand	LABORxAG-DIST-D	1,080,222	599,831	300,768	17,415	330	0	185	161,693	60%
- Customer	LABORxAG-DIST-C	546,280	503,151	42,664	364	1	11	2	86	31%
- Commodity	LABORxAG-DIST-E	159,257	62,110	34,200	5,448	15	0	169	57,315	9%
Total		1,785,758	1,165,092	377,632	23,226	346	12	357	219,094	
(924) Property Insurance		316,108								TUP_DIST
- Demand	TUP-DIST-D	171,290	102,280	51,285	2,092	45	0	10	15,577	54%
- Customer	TUP-DIST-C	144,818	133,391	11,311	96	0	3	0	16	46%
- Commodity	TUP-DIST-E	-	-	-	-	-	-	-	-	0%
Total		316,108	235,671	62,596	2,188	45	3	11	15,593	
(925) Injuries and Damages		601,578								LABORxAG_DIST
- Demand	LABORxAG-DIST-D	363,900	202,068	101,321	5,867	111	0	62	54,470	60%
- Customer	LABORxAG-DIST-C	184,028	169,499	14,373	123	0	4	1	29	31%
- Commodity	LABORxAG-DIST-E	53,650	20,923	11,521	1,835	5	0	57	19,308	9%
Total		601,578	392,491	127,215	7,824	117	4	120	73,807	
(926) Employee Benefits		3,567,022								LABORxAG_DIST
- Demand	LABORxAG-DIST-D	2,157,724	1,198,152	600,778	34,785	659	1	370	322,979	60%
- Customer	LABORxAG-DIST-C	1,091,185	1,005,035	85,221	727	2	23	5	171	31%
- Commodity	LABORxAG-DIST-E	318,113	124,063	68,313	10,882	31	0	338	114,485	9%
Total		3,567,022	2,327,251	754,313	46,394	692	24	712	437,636	
(927) Franchise Requirement		-								TUP_DIST
- Demand	TUP-DIST-D	-	-	-	-	-	-	-	-	54%
- Customer	TUP-DIST-C	-	-	-	-	-	-	-	-	46%
- Commodity	TUP-DIST-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(928) Regulatory Commission Fees		50,513								TUP_DIST
- Demand	TUP-DIST-D	27,371	16,344	8,195	334	7	0	2	2,489	54%
- Customer	TUP-DIST-C	23,141	21,315	1,807	15	0	0	0	3	46%
- Commodity	TUP-DIST-E	-	-	-	-	-	-	-	-	0%
Total		50,513	37,659	10,003	350	7	0	2	2,492	
(929) Duplicate Charges - Credit		(165,358)								LABORxAG_DIST
- Demand	LABORxAG-DIST-D	(100,027)	(55,543)	(27,851)	(1,613)	(31)	(0)	(17)	(14,973)	60%
- Customer	LABORxAG-DIST-C	(50,585)	(46,591)	(3,951)	(34)	(0)	(1)	(0)	(8)	31%
- Commodity	LABORxAG-DIST-E	(14,747)	(5,751)	(3,167)	(504)	(1)	(0)	(16)	(5,307)	9%
Total		(165,358)	(107,886)	(34,968)	(2,151)	(32)	(1)	(33)	(20,288)	
(930.1) General Advertising Expense		-								LABORxAG_DIST
- Demand	LABORxAG-DIST-D	-	-	-	-	-	-	-	-	60%
- Customer	LABORxAG-DIST-C	-	-	-	-	-	-	-	-	31%
- Commodity	LABORxAG-DIST-E	-	-	-	-	-	-	-	-	9%
Total		-	-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses		(590,986)								LABORxAG_DIST
- Demand	LABORxAG-DIST-D	(357,493)	(198,510)	(99,537)	(5,763)	(109)	(0)	(61)	(53,511)	60%
- Customer	LABORxAG-DIST-C	(180,788)	(166,515)	(14,120)	(120)	(0)	(4)	(1)	(28)	31%
- Commodity	LABORxAG-DIST-E	(52,705)	(20,555)	(11,318)	(1,803)	(5)	(0)	(56)	(18,968)	9%
Total		(590,986)	(385,580)	(124,975)	(7,687)	(115)	(4)	(118)	(72,508)	
(931) Rents		96,597								TUP_DIST
- Demand	LABORxAG-DIST-D	52,343	29,065	14,574	844	16	0	9	7,835	54%
- Customer	LABORxAG-DIST-C	44,254	40,760	3,456	29	0	1	0	7	46%
- Commodity	LABORxAG-DIST-E	-	-	-	-	-	-	-	-	0%
Total		96,597	69,826	18,030	873	16	1	9	7,842	
(935) Maintenance of General Plant		2,267,414								PTSUB_DIST
- Demand	PTSUB-DIST-D	1,233,065	736,165	369,128	15,072	327	0	75	112,299	54%
- Customer	PTSUB-DIST-C	1,034,349	952,737	80,787	685	1	22	3	115	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		2,267,414	1,688,901	449,915	15,757	327	22	78	112,414	
Total A&G Expense		11,643,526								
- Demand		6,875,561	3,877,668	1,944,343	105,259	2,042	2	1,019	945,227	
- Customer		3,973,099	3,659,479	310,303	2,643	5	83	16	569	
- Commodity		794,866	309,996	170,693	27,190	77	1	845	286,064	
Total		11,643,526	7,847,143	2,425,340	135,092	2,125	86	1,880	1,231,859	
Total O&M Expenses		37,719,476								
- Demand		22,334,404	12,594,710	6,315,250	342,054	6,635	6	3,313	3,072,435	
- Customer		13,335,077	12,282,452	1,041,484	8,871	18	280	54	1,919	
- Commodity		2,049,996	799,494	440,226	70,123	199	2	2,179	737,771	
Total		**37,719,476**	**25,676,656**	**7,796,959**	**421,048**	**6,853**	**289**	**5,546**	**3,812,125**	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
DEPRECIATION EXPENSE										
Depreciation Expense										
(301-303) Intangible Plant - Depr.		103,479								PTSUB_DIST
- Demand	PTSUB-DIST-D	56,274	33,597	16,846	688	15	0	3	5,125	54%
- Customer	PTSUB-DIST-C	47,205	43,480	3,687	31	0	1	0	5	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		103,479	77,077	20,533	719	15	1	4	5,130	
(350-357) Underground Storage Plant - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(358) Asset Retire Obligation Gas Plant - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Storage-Related Transmission - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Non-Storage Related Transmission - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(374) Land and Land Rights - Depr.		-								DISTPT_DIST
- Demand	DISTPT-DIST-D	-	-	-	-	-	-	-	-	54%
- Customer	DISTPT-DIST-C	-	-	-	-	-	-	-	-	46%
- Commodity	DISTPT-DIST-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(375) Structures and Improvements - Depr.		81,589								DISTPT_DIST
- Demand	DISTPT-DIST-D	44,370	26,490	13,283	542	12	0	3	4,041	54%
- Customer	DISTPT-DIST-C	37,219	34,283	2,907	25	0	1	0	4	46%
- Commodity	DISTPT-DIST-E	-	-	-	-	-	-	-	-	0%
Total		81,589	60,772	16,189	567	12	1	3	4,045	
(376) Mains - Low Pressure - Depr.		11,667,353								DMAINS1
- Demand	LP-MP_Demands	5,407,204	3,351,312	1,680,417	54,592	1,312	2	-	319,569	46%
- Customer	LP-MP_Customers	6,260,150	5,766,318	488,952	4,138	3	131	19	588	54%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		11,667,353	9,117,630	2,169,369	58,731	1,315	133	19	320,157	
(376) Mains - High Pressure - Depr.		2,475,387								DMAINS2
- Demand	Design Day	1,637,596	871,646	437,062	29,920	537	0	380	298,049	66%
- Customer	Customers	837,791	771,578	65,426	564	3	18	5	198	34%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		2,475,387	1,643,225	502,487	30,484	540	18	386	298,248	
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. Non-HP		1,135,274								DEM
- Demand	LP-MP_Demands	1,135,274	703,628	352,814	11,462	275	0	-	67,095	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,135,274	703,628	352,814	11,462	275	0	-	67,095	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. HP		240,864								DEM
- Demand	Design Day	240,864	128,205	64,285	4,401	79	0	56	43,838	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		240,864	128,205	64,285	4,401	79	0	56	43,838	
(379) Meas. & Reg. Sta. Equip. - City Gate - Depr.		1,284,742								DEM
- Demand	Design Day	1,284,742	683,832	342,888	23,473	421	0	299	233,829	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,284,742	683,832	342,888	23,473	421	0	299	233,829	
(380) Services - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(381) Meters - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(382) Meter Installations - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(383) House Regulators - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(384) House Regulator Installations - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(385) Industrial Meas. & Reg Equip. - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(387) Other Equipment - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(388) Asset Retire Obligation Gas Plan- City Gate - Depr.		-								DEM
- Demand	Design Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(388) Asset Retire Obligation Gas Plan- Mains - Depr.		-								DEM
- Demand	Design Day	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(392-396) General Plant - Depr.		357,994								PTSUB_DIST
- Demand	PTSUB-DIST-D	194,684	116,230	58,280	2,380	52	0	12	17,731	54%
- Customer	PTSUB-DIST-C	163,310	150,424	12,755	108	0	3	1	18	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		357,994	266,655	71,035	2,488	52	3	12	17,749	
(301-399) Common Utility Plant - Depr.		3,569,132								PTSUB_DIST
- Demand	PTSUB-DIST-D	1,940,965	1,158,795	581,044	23,724	514	1	117	176,770	54%
- Customer	PTSUB-DIST-C	1,628,167	1,499,701	127,166	1,079	1	34	5	180	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		3,569,132	2,658,496	708,210	24,803	515	35	123	176,950	
(117) Gas Stored Underground - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Regulatory Debits and Credits		(395,248)								PTSUB_DIST
- Demand	PTSUB-DIST-D	(214,943)	(128,326)	(64,345)	(2,627)	(57)	(0)	(13)	(19,576)	54%
- Customer	PTSUB-DIST-C	(180,304)	(166,078)	(14,082)	(119)	(0)	(4)	(1)	(20)	46%
- Commodity	PTSUB-DIST-E	-	-	-	-	-	-	-	-	0%
Total		(395,248)	(294,403)	(78,428)	(2,747)	(57)	(4)	(14)	(19,596)	
Total Depreciation Expense		20,520,567								
- Demand		11,727,029	6,945,409	3,482,573	148,556	3,160	4	857	1,146,471	
- Customer		8,793,538	8,099,707	686,810	5,825	7	185	29	974	
- Commodity		-	-	-	-	-	-	-	-	
Total Depreciation Expense		**20,520,567**	**15,045,116**	**4,169,383**	**154,381**	**3,167**	**188**	**887**	**1,147,445**	
TAXES										
TOTI										
Taxes Other than Income		7,337,280								TUP_DIST
- Demand	TUP-DIST-D	3,975,867	2,374,050	1,190,398	48,561	1,053	1	239	361,565	54%
- Customer	TUP-DIST-C	3,361,414	3,096,190	262,540	2,227	3	71	11	372	46%
- Commodity	TUP-DIST-E	-	-	-	-	-	-	-	-	0%
Total		7,337,280	5,470,240	1,452,938	50,788	1,055	72	251	361,937	
Total Taxes Other than Income		7,337,280								
- Demand		3,975,867	2,374,050	1,190,398	48,561	1,053	1	239	361,565	
- Customer		3,361,414	3,096,190	262,540	2,227	3	71	11	372	
- Commodity		-	-	-	-	-	-	-	-	
Total Taxes Other than Income		**7,337,280**	**5,470,240**	**1,452,938**	**50,788**	**1,055**	**72**	**251**	**361,937**	
Total Expenses		**65,577,324**								
- Demand		**38,037,300**	**21,914,169**	**10,988,220**	**539,171**	**10,848**	**11**	**4,409**	**4,580,471**	
- Customer		**25,490,028**	**23,478,349**	**1,990,833**	**16,923**	**28**	**535**	**95**	**3,265**	
- Commodity		**2,049,996**	**799,494**	**440,226**	**70,123**	**199**	**2**	**2,179**	**737,771**	
Total		**65,577,324**	**46,192,012**	**13,419,280**	**626,217**	**11,075**	**548**	**6,684**	**5,321,508**	

LG&E - Gas Allocation to Customer Classes Distribution	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
SUMMARY OF OPERATING EXPENSES										
Interest on Customer Deposits		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Additional Uncollectibles		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Additional PSC Fees		19,866								
- Demand		10,765	6,428	3,223	131	3	0	1	979	
- Customer		9,101	8,383	711	6	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	
Total		19,866	14,811	3,934	138	3	0	1	980	
Additional Revenue Requirements		4,584,903								
- Demand		2,492,655	1,484,913	744,566	30,771	663	1	159	231,582	
- Customer		2,082,548	1,918,228	162,655	1,380	2	44	7	233	
- Commodity		9,700	3,783	2,083	332	1	0	10	3,491	
Total		4,584,903	3,406,924	909,304	32,483	666	44	177	235,305	
Total Expenses Excl. Income Taxes										
- Demand		**40,540,720**	**23,405,509**	**11,736,009**	**570,074**	**11,514**	**12**	**4,569**	**4,813,032**	
- Customer		**27,581,678**	**25,404,960**	**2,154,199**	**18,308**	**30**	**579**	**102**	**3,499**	
- Commodity		**2,059,696**	**803,277**	**442,309**	**70,455**	**200**	**2**	**2,190**	**741,262**	
Total Expenses Excl. Income Taxes		**70,182,093**	**49,613,747**	**14,332,518**	**658,837**	**11,744**	**593**	**6,861**	**5,557,793**	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
UTILITY PLANT										
Intangible Plant										
(301-303) Intangible Plant		(9,364)								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	(9,364)	(7,902)	(1,297)	(102)	(0)	(1)	(0)	(63)	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		(9,364)	(7,902)	(1,297)	(102)	(0)	(1)	(0)	(63)	
Total Intangible Plant		(9,364)								
- Demand		-	-	-	-	-	-	-	-	
- Customer		(9,364)	(7,902)	(1,297)	(102)	(0)	(1)	(0)	(63)	
- Commodity		-	-	-	-	-	-	-	-	
Total		(9,364)	(7,902)	(1,297)	(102)	(0)	(1)	(0)	(63)	
Storage Plant										
(350-357) Underground Storage Plant		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(117 & 352) Gas Stored Underground/Non-Current		-								N/A
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	N/A
- Customer	PTSUB-CS-C	-	-	-	-	-	-	-	-	N/A
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Transmission Plant										
(365-372) Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Non-Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Transmission Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Distribution Plant										
(374) Land and Land Rights		434,250								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	434,250	366,429	60,153	4,709	2	25	3	2,928	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	0%
Total		434,250	366,429	60,153	4,709	2	25	3	2,928	
(375) Structures and Improvements		1,399,902								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	1,399,902	1,181,269	193,917	15,180	6	82	11	9,438	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	0%
Total		1,399,902	1,181,269	193,917	15,180	6	82	11	9,438	
(376) Mains - Low/Mid Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(376) Mains - High Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. Gen Non-HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. Gen HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(379) Meas. & Reg. Sta. Equip. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(380) Services		213,822,327								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST02	213,822,327	195,315,615	17,777,780	458,280	634	4,440	1,269	264,309	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		213,822,327	195,315,615	17,777,780	458,280	634	4,440	1,269	264,309	
(381) Meters		105,284,899								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	105,284,899	76,198,241	24,640,734	2,721,575	594	12,995	1,189	1,709,570	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		105,284,899	76,198,241	24,640,734	2,721,575	594	12,995	1,189	1,709,570	
(383) House Regulators		16,125,103								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	16,125,103	11,670,283	3,773,897	416,828	91	1,990	182	261,832	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		16,125,103	11,670,283	3,773,897	416,828	91	1,990	182	261,832	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(385) Industrial Meas. & Reg Equip.		1,563,283								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	1,563,283	1,131,401	365,869	40,410	9	193	18	25,384	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,563,283	1,131,401	365,869	40,410	9	193	18	25,384	
(387) Other Equipment		998,223								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	998,223	722,448	233,623	25,804	6	123	11	16,209	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		998,223	722,448	233,623	25,804	6	123	11	16,209	
(388) Asset Retire Obligation Gas Plan		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Distribution Plant		339,627,987								
- Demand		-	-	-	-	-	-	-	-	
- Customer		339,627,987	286,585,685	47,045,973	3,682,786	1,341	19,849	2,683	2,289,669	
- Commodity		-	-	-	-	-	-	-	-	
Total		339,627,987	286,585,685	47,045,973	3,682,786	1,341	19,849	2,683	2,289,669	
General Plant										
(392-396) General Plant		2,984,411								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	2,984,411	2,518,312	413,407	32,362	12	174	24	20,120	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		2,984,411	2,518,312	413,407	32,362	12	174	24	20,120	
(301-399) Common Utility Plant		20,983,041								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	20,983,041	17,705,959	2,906,614	227,531	83	1,226	166	141,461	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		20,983,041	17,705,959	2,906,614	227,531	83	1,226	166	141,461	
Total General Plant		23,967,452								
- Demand		-	-	-	-	-	-	-	-	
- Customer		23,967,452	20,224,271	3,320,021	259,893	95	1,401	189	161,581	
- Commodity		-	-	-	-	-	-	-	-	
Total		23,967,452	20,224,271	3,320,021	259,893	95	1,401	189	161,581	
Total Utility Plant		379,652,643								
- Demand		-	-	-	-	-	-	-	-	
- Customer		363,586,074	306,802,055	50,364,697	3,942,577	1,436	21,250	2,872	2,451,188	
- Commodity		-	-	-	-	-	-	-	-	
Total		363,586,074	306,802,055	50,364,697	3,942,577	1,436	21,250	2,872	2,451,188	
Additions to Utility Plant										
CWIP - Underground Storage		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
CWIP - Non-Storage-Related Transmission		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Low/Med Pressure Distribution Mains		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - High Pressure Distribution Mains		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
CWIP - Other Distribution		8,175,598								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	8,175,598	6,898,752	1,132,501	88,653	32	478	65	55,117	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	0%
Total		8,175,598	6,898,752	1,132,501	88,653	32	478	65	55,117	
CWIP - General		912,156								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	912,156	769,697	126,354	9,891	4	53	7	6,149	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		912,156	769,697	126,354	9,891	4	53	7	6,149	
CWIP - Common		6,978,816								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	6,978,816	5,888,881	966,720	75,675	28	408	55	47,049	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		6,978,816	5,888,881	966,720	75,675	28	408	55	47,049	
Total Additional to Utility Plant		16,066,569								
- Demand		-	-	-	-	-	-	-	-	
- Customer		16,066,569	13,557,330	2,225,574	174,219	63	939	127	108,316	
- Commodity		-	-	-	-	-	-	-	-	
Total		16,066,569	13,557,330	2,225,574	174,219	63	939	127	108,316	
Total Utility Plant		379,652,643								
- Demand		-	-	-	-	-	-	-	-	
- Customer		379,652,643	320,359,385	52,590,271	4,116,796	1,500	22,189	2,999	2,559,503	
- Commodity		-	-	-	-	-	-	-	-	
Total		**379,652,643**	**320,359,385**	**52,590,271**	**4,116,796**	**1,500**	**22,189**	**2,999**	**2,559,503**	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
OTHER RATE BASE ITEMS										
Other Rate Base Items										
Customer Advances		(1,095,185)								M&S_CS
- Demand	M&S-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	M&S-CS-C	(1,095,185)	(1,000,394)	(91,057)	(2,347)	(3)	(23)	(6)	(1,354)	100%
- Commodity	M&S-CS-E	-	-	-	-	-	-	-	-	0%
Total		(1,095,185)	(1,000,394)	(91,057)	(2,347)	(3)	(23)	(6)	(1,354)	
ADIT		(65,102,387)								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	(65,102,387)	(54,934,849)	(9,018,117)	(705,943)	(257)	(3,805)	(514)	(438,901)	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		(65,102,387)	(54,934,849)	(9,018,117)	(705,943)	(257)	(3,805)	(514)	(438,901)	
Materials and Supplies		619,594								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	619,594	522,827	85,827	6,719	2	36	5	4,177	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		619,594	522,827	85,827	6,719	2	36	5	4,177	
Prepayments		472,511								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	472,511	398,715	65,453	5,124	2	28	4	3,186	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		472,511	398,715	65,453	5,124	2	28	4	3,186	
Gas Stored Underground		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Cash Working Capital		18,094,207								O&M_CS
- Demand	O&M-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	O&M-CS-C	18,094,207	14,809,645	2,960,669	192,120	90	1,197	180	130,305	100%
- Commodity	O&M-CS-E	-	-	-	-	-	-	-	-	0%
Total		18,094,207	14,809,645	2,960,669	192,120	90	1,197	180	130,305	
Total Other Rate Base Items		(47,011,259)								
- Demand		-	-	-	-	-	-	-	-	
- Customer		(47,011,259)	(40,204,055)	(5,997,225)	(504,328)	(166)	(2,567)	(332)	(302,587)	
- Commodity		-	-	-	-	-	-	-	-	
Total		(47,011,259)	(40,204,055)	(5,997,225)	(504,328)	(166)	(2,567)	(332)	(302,587)	
Total Rate Base		**332,641,384**								
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**332,641,384**	**280,155,330**	**46,593,046**	**3,612,468**	**1,334**	**19,622**	**2,667**	**2,256,917**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**332,641,384**	**280,155,330**	**46,593,046**	**3,612,468**	**1,334**	**19,622**	**2,667**	**2,256,917**	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES										
Procurement Expense										
(807, 810) Procurement Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Procurement Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Storage Expense										
Operations Expenses										
(814) Operations Supervision and Engineering		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(815) Maps and Records		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(816) Well Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(817) Lines Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(818) Compresson Station Exp - Payroll		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(819) Compressor Station Fuel and Power		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(820) Measurement and Regulator Station		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(821) Purification of Natural Gas		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(823) Gas Losses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(824) Other Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(825) Storage Well Royalties		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(826) Rents		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Operations Expense		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Maintenance Expenses										
(830) Maintenance Supervision and Engineering		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(831) Maintenance of Structures		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(832) Maintenance of Resovoirs		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(833) Maintenance of Lines		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(834) Main of Compressor Station Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(835) Main of Meas and Reg Sta. Equip		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(836) Main of Purification Equip		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(837) Main of Other Equipment		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Storage Maintenance Expense		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Storage Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Transmission Expenses										
Operations Expenses										
(850-867) Storage-Related Transmission Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(850-867) Non-Storage-Related Transmission Expenses		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Transmission O&M		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Distribution Expenses										
Operations Expenses										
(870) Operation Supervision and Engineering		-								LBDO_CS
- Demand	LBDO-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LBDO-CS-C	-	-	-	-	-	-	-	-	100%
- Commodity	LBDO-CS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(871) Dist Load Dispatching		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(874) Mains And Services Expenses		2,553,131								M&S_CS
- Demand	M&S-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	M&S-CS-C	2,553,131	2,332,153	212,274	5,472	8	53	15	3,156	100%
- Commodity	M&S-CS-E	-	-	-	-	-	-	-	-	0%
Total		2,553,131	2,332,153	212,274	5,472	8	53	15	3,156	
(875) Meas and Reg Station Exp. - General		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(876) Meas and Reg Station Exp. - Industrial		587,866								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	587,866	425,459	137,583	15,196	3	73	7	9,546	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		587,866	425,459	137,583	15,196	3	73	7	9,546	
(877) Meas and Reg Station Exp. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(878) Meter and House Reg. Expense		4,551,645								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	4,551,645	3,294,179	1,065,261	117,658	26	562	51	73,908	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		4,551,645	3,294,179	1,065,261	117,658	26	562	51	73,908	
(879) Customer Installation Expense		58,717								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	58,717	42,496	13,742	1,518	0	7	1	953	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		58,717	42,496	13,742	1,518	0	7	1	953	
(880) Other Expenses		3,550,280								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	3,550,280	2,995,806	491,792	38,498	14	207	28	23,935	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	0%
Total		3,550,280	2,995,806	491,792	38,498	14	207	28	23,935	
(881) Rents		14,112								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	14,112	11,908	1,955	153	0	1	0	95	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	0%
Total		14,112	11,908	1,955	153	0	1	0	95	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
Total Dist. Operations Expenses		11,315,752								
- Demand		-	-	-	-	-	-	-	-	
- Customer		11,315,752	9,102,001	1,922,608	178,495	51	903	102	111,593	
- Commodity		-	-	-	-	-	-	-	-	
Total		11,315,752	9,102,001	1,922,608	178,495	51	903	102	111,593	
Maintenance Expense										
(885) Maintenance Supervision and Engineering		-								LBDM_CS
- Demand	LBDM-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LBDM-CS-C	-	-	-	-	-	-	-	-	100%
- Commodity	LBDM-CS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(886) Maintenance Structures		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(887) Maintenance Mains - Low/Med Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(887) Maintenance Mains - High Pressure		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(889) Maintenance Meas and Reg. General		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(890) Maintenance Meas and Reg. - Industrial		999,455								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	999,455	723,339	233,911	25,836	6	123	11	16,229	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		999,455	723,339	233,911	25,836	6	123	11	16,229	
(891) Maintenance Meas and Reg. - City Gate		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(892) Maintenance Services		64,254								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST02	64,254	58,693	5,342	138	0	1	0	79	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		64,254	58,693	5,342	138	0	1	0	79	
(893) Maintenance Meters and House Reg.		-								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(894) Maintenance Other Equipment		231,817								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	231,817	195,612	32,112	2,514	1	14	2	1,563	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	0%
Total		231,817	195,612	32,112	2,514	1	14	2	1,563	
Total Dist. Maintenance Expenses		1,295,526								
- Demand		-	-	-	-	-	-	-	-	
- Customer		1,295,526	977,644	271,365	28,487	7	138	13	17,871	
- Commodity		-	-	-	-	-	-	-	-	
Total		1,295,526	977,644	271,365	28,487	7	138	13	17,871	
Total Distribution Expenses		12,611,278								
- Demand		-	-	-	-	-	-	-	-	
- Customer		12,611,278	10,079,645	2,193,973	206,982	58	1,041	115	129,464	
- Commodity		-	-	-	-	-	-	-	-	
Total		12,611,278	10,079,645	2,193,973	206,982	58	1,041	115	129,464	
Customer Account Expense										
(901) Supervision/Customer Accts		1,358,416								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CustAccounts	1,358,416	1,157,392	196,281	1,691	8	53	15	2,976	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,358,416	1,157,392	196,281	1,691	8	53	15	2,976	
(902) Meter Reading		238,778								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CustAccounts	238,778	203,443	34,502	297	1	9	3	523	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		238,778	203,443	34,502	297	1	9	3	523	
(903) Customer Records and Collections		5,597,267								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CustAccounts	5,597,267	4,768,963	808,763	6,969	31	217	62	12,262	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		5,597,267	4,768,963	808,763	6,969	31	217	62	12,262	
(904) Uncollectible Accounts		644,083								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CustAccounts	644,083	548,769	93,065	802	4	25	7	1,411	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		644,083	548,769	93,065	802	4	25	7	1,411	
(905) Misc. Cust Account Expenses		-								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CustAccounts	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Customer Account Expenses		7,838,544								
- Demand		-	-	-	-	-	-	-	-	
- Customer		7,838,544	6,678,567	1,132,611	9,760	43	304	87	17,172	
- Commodity		-	-	-	-	-	-	-	-	
Total		7,838,544	6,678,567	1,132,611	9,760	43	304	87	17,172	
Customer Service Expenses										
(907-910) Customer Service		991,557								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CustAccounts	991,557	844,823	143,273	1,235	5	38	11	2,172	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		991,557	844,823	143,273	1,235	5	38	11	2,172	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(911-916) Sales Expenses		-								CUS
- Demand	CustAccounts	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Total Customer Service Expenses		991,557								
- Demand		-	-	-	-	-	-	-	-	
- Customer		991,557	844,823	143,273	1,235	5	38	11	2,172	
- Commodity		-	-	-	-	-	-	-	-	
Total		991,557	844,823	143,273	1,235	5	38	11	2,172	
Administrative & General Expense										
(920) Administrative and General Salaries		2,956,611								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	2,956,611	2,384,467	513,301	34,906	15	213	31	23,678	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	0%
Total		2,956,611	2,384,467	513,301	34,906	15	213	31	23,678	
(921) Office Supplies and Expenses		590,666								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	590,666	476,364	102,546	6,973	3	43	6	4,730	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	0%
Total		590,666	476,364	102,546	6,973	3	43	6	4,730	
(922) Administrative Expenses Transferred		(300,115)								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	(300,115)	(242,038)	(52,103)	(3,543)	(2)	(22)	(3)	(2,403)	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	0%
Total		(300,115)	(242,038)	(52,103)	(3,543)	(2)	(22)	(3)	(2,403)	
(923) Outside Services Employed		1,560,925								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	1,560,925	1,258,865	270,994	18,428	8	113	16	12,501	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	0%
Total		1,560,925	1,258,865	270,994	18,428	8	113	16	12,501	
(924) Property Insurance		183,542								TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	183,542	154,877	25,425	1,990	1	11	1	1,237	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	0%
Total		183,542	154,877	25,425	1,990	1	11	1	1,237	
(925) Injuries and Damages		525,837								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	525,837	424,080	91,291	6,208	3	38	5	4,211	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	0%
Total		525,837	424,080	91,291	6,208	3	38	5	4,211	
(926) Employee Benefits		3,117,921								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	3,117,921	2,514,561	541,306	36,810	16	225	33	24,970	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	0%
Total		3,117,921	2,514,561	541,306	36,810	16	225	33	24,970	
(927) Franchise Requirement		-								TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	-	-	-	-	-	-	-	-	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(928) Regulatory Commission Fees		29,329								TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	29,329	24,749	4,063	318	0	2	0	198	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	0%
Total		29,329	24,749	4,063	318	0	2	0	198	
(929) Duplicate Charges - Credit		(144,539)								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	(144,539)	(116,569)	(25,094)	(1,706)	(1)	(10)	(2)	(1,158)	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	0%
Total		(144,539)	(116,569)	(25,094)	(1,706)	(1)	(10)	(2)	(1,158)	
(930.1) General Advertising Expense		-								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	-	-	-	-	-	-	-	-	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(930) Miscellaneous General Expenses		(516,578)								LABORxAG_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	(516,578)	(416,613)	(89,684)	(6,099)	(3)	(37)	(5)	(4,137)	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	0%
Total		(516,578)	(416,613)	(89,684)	(6,099)	(3)	(37)	(5)	(4,137)	
(931) Rents		56,087								TUP_CS
- Demand	LABORxAG-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	LABORxAG-CS-C	56,087	45,234	9,737	662	0	4	1	449	100%
- Commodity	LABORxAG-CS-E	-	-	-	-	-	-	-	-	0%
Total		56,087	45,234	9,737	662	0	4	1	449	
(935) Maintenance of General Plant		1,375,147								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	1,375,147	1,160,379	190,488	14,912	5	80	11	9,271	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		1,375,147	1,160,379	190,488	14,912	5	80	11	9,271	
Total A&G Expense		9,434,834								
- Demand		-	-	-	-	-	-	-	-	
- Customer		9,434,834	7,668,355	1,582,272	109,860	47	658	94	73,547	
- Commodity		-	-	-	-	-	-	-	-	
Total		9,434,834	7,668,355	1,582,272	109,860	47	658	94	73,547	
Total O&M Expenses		30,876,212								
- Demand		-	-	-	-	-	-	-	-	
- Customer		30,876,212	25,271,390	5,052,128	327,836	154	2,043	308	222,355	
- Commodity		-	-	-	-	-	-	-	-	
Total		**30,876,212**	**25,271,390**	**5,052,128**	**327,836**	**154**	**2,043**	**308**	**222,355**	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
DEPRECIATION EXPENSE										
Depreciation Expense										
(301-303) Intangible Plant - Depr.		62,758								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	62,758	52,957	8,693	681	0	4	0	423	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		62,758	52,957	8,693	681	0	4	0	423	
(350-357) Underground Storage Plant - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(358) Asset Retire Obligation Gas Plant - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Storage-Related Transmission - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365-372) Non-Storage Related Transmission - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(374) Land and Land Rights - Depr.		-								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(375) Structures and Improvements - Depr.		49,482								DISTPT_CS
- Demand	DISTPT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	DISTPT-CS-C	49,482	41,754	6,854	537	0	3	0	334	100%
- Commodity	DISTPT-CS-E	-	-	-	-	-	-	-	-	0%
Total		49,482	41,754	6,854	537	0	3	0	334	
(376) Mains - Low Pressure - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(376) Mains - High Pressure - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. Non-HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. HP		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(379) Meas. & Reg. Sta. Equip. - City Gate - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(380) Services - Depr.		13,105,277								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST02	13,105,277	11,970,991	1,089,609	28,088	39	272	78	16,200	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		13,105,277	11,970,991	1,089,609	28,088	39	272	78	16,200	
(381) Meters - Depr.		7,629,020								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	7,629,020	5,521,380	1,785,485	197,207	43	942	86	123,877	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		7,629,020	5,521,380	1,785,485	197,207	43	942	86	123,877	
(382) Meter Installations - Depr.		-								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(383) House Regulators - Depr.		846,692								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	846,692	612,779	198,159	21,887	5	105	10	13,748	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		846,692	612,779	198,159	21,887	5	105	10	13,748	
(384) House Regulator Installations - Depr.		-								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(385) Industrial Meas. & Reg Equip. - Depr.		47,884								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	47,884	34,656	11,207	1,238	0	6	1	778	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		47,884	34,656	11,207	1,238	0	6	1	778	
(387) Other Equipment - Depr.		1,468								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST03	1,468	1,063	344	38	0	0	0	24	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,468	1,063	344	38	0	0	0	24	
(388) Asset Retire Obligation Gas Plan- City Gate - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
(388) Asset Retire Obligation Gas Plan- Mains - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(392-396) General Plant - Depr.		217,117								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	217,117	183,208	30,076	2,354	1	13	2	1,464	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		217,117	183,208	30,076	2,354	1	13	2	1,464	
(301-399) Common Utility Plant - Depr.		2,164,615								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	2,164,615	1,826,551	299,847	23,472	9	127	17	14,593	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		2,164,615	1,826,551	299,847	23,472	9	127	17	14,593	
(117) Gas Stored Underground - Depr.		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Regulatory Debits and Credits		(239,711)								PTSUB_CS
- Demand	PTSUB-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	PTSUB-CS-C	(239,711)	(202,273)	(33,205)	(2,599)	(1)	(14)	(2)	(1,616)	100%
- Commodity	PTSUB-CS-E	-	-	-	-	-	-	-	-	0%
Total		(239,711)	(202,273)	(33,205)	(2,599)	(1)	(14)	(2)	(1,616)	
Total Depreciation Expense		23,884,603								
- Demand		-	-	-	-	-	-	-	-	
- Customer		23,884,603	20,043,065	3,397,068	272,902	96	1,456	192	169,823	
- Commodity		-	-	-	-	-	-	-	-	
Total Depreciation Expense		**23,884,603**	**20,043,065**	**3,397,068**	**272,902**	**96**	**1,456**	**192**	**169,823**	
TAXES										
TOTI										
Taxes Other than Income		4,260,252								TUP_CS
- Demand	TUP-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	TUP-CS-C	4,260,252	3,594,896	590,139	46,196	17	249	34	28,721	100%
- Commodity	TUP-CS-E	-	-	-	-	-	-	-	-	0%
Total		4,260,252	3,594,896	590,139	46,196	17	249	34	28,721	
Total Taxes Other than Income		4,260,252								
- Demand		-	-	-	-	-	-	-	-	
- Customer		4,260,252	3,594,896	590,139	46,196	17	249	34	28,721	
- Commodity		-	-	-	-	-	-	-	-	
Total Taxes Other than Income		**4,260,252**	**3,594,896**	**590,139**	**46,196**	**17**	**249**	**34**	**28,721**	
Total Expenses		**59,021,068**								
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**59,021,068**	**48,909,351**	**9,039,335**	**646,935**	**267**	**3,748**	**533**	**420,899**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**59,021,068**	**48,909,351**	**9,039,335**	**646,935**	**267**	**3,748**	**533**	**420,899**	

LG&E - Gas Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT	Classification Factor
SUMMARY OF OPERATING EXPENSES										
Interest on Customer Deposits		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Additional Uncollectibles		71,943								
- Demand		-	-	-	-	-	-	-	-	
- Customer		71,943	61,297	10,395	90	0	3	1	158	
- Commodity		-	-	-	-	-	-	-	-	
Total		71,943	61,297	10,395	90	0	3	1	158	
Additional PSC Fees		11,535								
- Demand		-	-	-	-	-	-	-	-	
- Customer		11,535	9,733	1,598	125	0	1	0	78	
- Commodity		-	-	-	-	-	-	-	-	
Total		11,535	9,733	1,598	125	0	1	0	78	
Additional Revenue Requirements		2,685,889								
- Demand		-	-	-	-	-	-	-	-	
- Customer		2,685,889	2,262,094	376,212	29,169	11	158	22	18,223	
- Commodity		-	-	-	-	-	-	-	-	
Total		2,685,889	2,262,094	376,212	29,169	11	158	22	18,223	
Total Expenses Excl. Income Taxes										
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**61,790,434**	**51,242,475**	**9,427,540**	**676,318**	**278**	**3,910**	**556**	**439,358**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total Expenses Excl. Income Taxes		**61,790,434**	**51,242,475**	**9,427,540**	**676,318**	**278**	**3,910**	**556**	**439,358**	

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
UTILITY PLANT					
Intangible Plant					
(301-303) Intangible Plant					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
Total Intangible Plant					
- Demand					
- Customer					
- Commodity					
Total					
Storage Plant					
(350-357) Underground Storage Plant					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(117 & 352) Gas Stored Underground/Non-Current					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
Total Production Plant					
- Demand					
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Transmission Plant					
(365-372) Storage-Related Transmission					
- Demand			StorageDemand		
- Customer					
- Commodity					
Total					
(365-372) Non-Storage-Related Transmission					
- Demand			Design Day		
- Customer					
- Commodity					
Total					
Total Transmission Plant					
- Demand					
- Customer					
- Commodity					
Total					
Distribution Plant					
(374) Land and Land Rights					
- Demand	DISTPT-PROC-D	DISTPT-STOR-D	DISTPT-TRANS-D	DISTPT-DIST-D	DISTPT-CS-D
- Customer	DISTPT-PROC-C	DISTPT-STOR-C	DISTPT-TRANS-C	DISTPT-DIST-C	DISTPT-CS-C
- Commodity	DISTPT-PROC-E	DISTPT-STOR-E	DISTPT-TRANS-E	DISTPT-DIST-E	DISTPT-CS-E
Total					
(375) Structures and Improvements					
- Demand	DISTPT-PROC-D	DISTPT-STOR-D	DISTPT-TRANS-D	DISTPT-DIST-D	DISTPT-CS-D
- Customer	DISTPT-PROC-C	DISTPT-STOR-C	DISTPT-TRANS-C	DISTPT-DIST-C	DISTPT-CS-C
- Commodity	DISTPT-PROC-E	DISTPT-STOR-E	DISTPT-TRANS-E	DISTPT-DIST-E	DISTPT-CS-E
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(376) Mains - Low/Mid Pressure					
- Demand				LP-MP_Demands	
- Customer				LP-MP_Customers	
- Commodity					
Total					
(376) Mains - High Pressure					
- Demand				Design Day	
- Customer				Customers	
- Commodity					
Total					
(378) Meas. & Reg. Sta. Equip. Gen Non-HP					
- Demand				LP-MP_Demands	
- Customer					
- Commodity					
Total					
(378) Meas. & Reg. Sta. Equip. Gen HP					
- Demand				Design Day	
- Customer					
- Commodity					
Total					
(379) Meas. & Reg. Sta. Equip. - City Gate					
- Demand				Design Day	
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(380) Services					
- Demand					
- Customer					CUST02
- Commodity					
Total					
(381) Meters					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(383) House Regulators					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(385) Industrial Meas. & Reg Equip.					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(387) Other Equipment					
- Demand					
- Customer					CUST03
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(388) Asset Retire Obligation Gas Plan					
- Demand				Design Day	
- Customer					
- Commodity					
Total					
Total Distribution Plant					
- Demand					
- Customer					
- Commodity					
Total					
General Plant					
(392-396) General Plant					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
(301-399) Common Utility Plant					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
Total General Plant					
- Demand					
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Total Utility Plant					
- Demand					
- Customer					
- Commodity					
Total					
Additions to Utility Plant					
CWIP - Underground Storage					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
CWIP - Storage-Related Transmission					
- Demand			StorageDemand		
- Customer					
- Commodity					
Total					
CWIP - Non-Storage-Related Transmission					
- Demand			Design Day		
- Customer					
- Commodity					
Total					
CWIP - Low/Med Pressure Distribution Mains					
- Demand				LP-MP_Demands	
- Customer				LP-MP_Customers	
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
CWIP - High Pressure Distribution Mains					
- Demand				Design Day	
- Customer				Customers	
- Commodity					
Total					
CWIP - Other Distribution					
- Demand	DISTPT-PROC-D	DISTPT-STOR-D	DISTPT-TRANS-D	DISTPT-DIST-D	DISTPT-CS-D
- Customer	DISTPT-PROC-C	DISTPT-STOR-C	DISTPT-TRANS-C	DISTPT-DIST-C	DISTPT-CS-C
- Commodity	DISTPT-PROC-E	DISTPT-STOR-E	DISTPT-TRANS-E	DISTPT-DIST-E	DISTPT-CS-E
Total					
CWIP - General					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
CWIP - Common					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
Total Additional to Utility Plant					
- Demand					
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Total Utility Plant					
- Demand					
- Customer					
- Commodity					
Total					
OTHER RATE BASE ITEMS					
Other Rate Base Items					
Customer Advances					
- Demand	M&S-PROC-D	M&S-STOR-D	M&S-TRANS-D	M&S-DIST-D	M&S-CS-D
- Customer	M&S-PROC-C	M&S-STOR-C	M&S-TRANS-C	M&S-DIST-C	M&S-CS-C
- Commodity	M&S-PROC-E	M&S-STOR-E	M&S-TRANS-E	M&S-DIST-E	M&S-CS-E
Total					
ADIT					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
Materials and Supplies					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
Prepayments					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Gas Stored Underground					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
Cash Working Capital					
- Demand	O&M-PROC-D	O&M-STOR-D	O&M-TRANS-D	O&M-DIST-D	O&M-CS-D
- Customer	O&M-PROC-C	O&M-STOR-C	O&M-TRANS-C	O&M-DIST-C	O&M-CS-C
- Commodity	O&M-PROC-E	O&M-STOR-E	O&M-TRANS-E	O&M-DIST-E	O&M-CS-E
Total					
Total Other Rate Base Items					
- Demand					
- Customer					
- Commodity					
Total					
Total Rate Base					
- Demand					
- Customer					
- Commodity					
Total					
OPERATIONS & MAINTENANCE EXPENSES					
Procurement Expense					
(807, 810) Procurement Expenses					
- Demand	Non-FT_Demand				
- Customer					
- Commodity	Non-FT_Usage				
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Total Procurement Expenses					
- Demand					
- Customer					
- Commodity					
Total					
Storage Expense					
Operations Expenses					
(814) Operations Supervision and Engineering					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(815) Maps and Records					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(816) Well Expenses					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(817) Lines Expenses					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(818) Compresson Station Exp - Payroll					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(819) Compressor Station Fuel and Power					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(820) Measurement and Regulator Station					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(821) Purification of Natural Gas					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(823) Gas Losses					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(824) Other Expenses					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(825) Storage Well Royalties					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(826) Rents					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
Total Storage Operations Expense					
- Demand					
- Customer					
- Commodity					
Total					
Maintenance Expenses					
(830) Maintenance Supervision and Engineering					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(831) Maintenance of Structures					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(832) Maintenance of Resovoirs					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(833) Maintenance of Lines					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(834) Main of Compressor Station Equipment					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(835) Main of Meas and Reg Sta. Equip					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(836) Main of Purification Equip					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(837) Main of Other Equipment					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
Total Storage Maintenance Expense					
- Demand					
- Customer					
- Commodity					
Total					
Total Storage Expenses					
- Demand					
- Customer					
- Commodity					
Total					
Transmission Expenses					
Operations Expenses					
(850-867) Storage-Related Transmission Expenses					
- Demand			StorageDemand		
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(850-867) Non-Storage-Related Transmission Expenses					
- Demand			Design Day		
- Customer					
- Commodity					
Total					
Total Transmission O&M					
- Demand					
- Customer					
- Commodity					
Total					
Distribution Expenses					
Operations Expenses					
(870) Operation Supervision and Engineering					
- Demand	LBDO-PROC-D	LBDO-STOR-D	LBDO-TRANS-D	LBDO-DIST-D	LBDO-CS-D
- Customer	LBDO-PROC-C	LBDO-STOR-C	LBDO-TRANS-C	LBDO-DIST-C	LBDO-CS-C
- Commodity	LBDO-PROC-E	LBDO-STOR-E	LBDO-TRANS-E	LBDO-DIST-E	LBDO-CS-E
Total					
(871) Dist Load Dispatching					
- Demand					
- Customer					
- Commodity				Usage	
Total					
(874) Mains And Services Expenses					
- Demand	M&S-PROC-D	M&S-STOR-D	M&S-TRANS-D	M&S-DIST-D	M&S-CS-D
- Customer	M&S-PROC-C	M&S-STOR-C	M&S-TRANS-C	M&S-DIST-C	M&S-CS-C
- Commodity	M&S-PROC-E	M&S-STOR-E	M&S-TRANS-E	M&S-DIST-E	M&S-CS-E
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(875) Meas and Reg Station Exp. - General					
- Demand				Design Day	
- Customer					
- Commodity					
Total					
(876) Meas and Reg Station Exp. - Industrial					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(877) Meas and Reg Station Exp. - City Gate					
- Demand				Design Day	
- Customer					
- Commodity					
Total					
(878) Meter and House Reg. Expense					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(879) Customer Installation Expense					
- Demand					
- Customer					CUST03
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(880) Other Expenses					
- Demand	DISTPT-PROC-D	DISTPT-STOR-D	DISTPT-TRANS-D	DISTPT-DIST-D	DISTPT-CS-D
- Customer	DISTPT-PROC-C	DISTPT-STOR-C	DISTPT-TRANS-C	DISTPT-DIST-C	DISTPT-CS-C
- Commodity	DISTPT-PROC-E	DISTPT-STOR-E	DISTPT-TRANS-E	DISTPT-DIST-E	DISTPT-CS-E
Total					
(881) Rents					
- Demand	DISTPT-PROC-D	DISTPT-STOR-D	DISTPT-TRANS-D	DISTPT-DIST-D	DISTPT-CS-D
- Customer	DISTPT-PROC-C	DISTPT-STOR-C	DISTPT-TRANS-C	DISTPT-DIST-C	DISTPT-CS-C
- Commodity	DISTPT-PROC-E	DISTPT-STOR-E	DISTPT-TRANS-E	DISTPT-DIST-E	DISTPT-CS-E
Total					
Total Dist. Operations Expenses					
- Demand					
- Customer					
- Commodity					
Total					
Maintenance Expense					
(885) Maintenance Supervision and Engineering					
- Demand	LBDM-PROC-D	LBDM-STOR-D	LBDM-TRANS-D	LBDM-DIST-D	LBDM-CS-D
- Customer	LBDM-PROC-C	LBDM-STOR-C	LBDM-TRANS-C	LBDM-DIST-C	LBDM-CS-C
- Commodity	LBDM-PROC-E	LBDM-STOR-E	LBDM-TRANS-E	LBDM-DIST-E	LBDM-CS-E
Total					
(886) Maintenance Structures					
- Demand				Design Day	
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(887) Maintenance Mains - Low/Med Pressure					
- Demand				LP-MP_Demands	
- Customer				LP-MP_Customers	
- Commodity					
Total					
(887) Maintenance Mains - High Pressure					
- Demand				Design Day	
- Customer				Customers	
- Commodity					
Total					
(889) Maintenance Meas and Reg. General					
- Demand				Design Day	
- Customer					
- Commodity					
Total					
(890) Maintenance Meas and Reg. - Industrial					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(891) Maintenance Meas and Reg. - City Gate					
- Demand				Design Day	
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(892) Maintenance Services					
- Demand					
- Customer					CUST02
- Commodity					
Total					
(893) Maintenance Meters and House Reg.					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(894) Maintenance Other Equipment					
- Demand	DISTPT-PROC-D	DISTPT-STOR-D	DISTPT-TRANS-D	DISTPT-DIST-D	DISTPT-CS-D
- Customer	DISTPT-PROC-C	DISTPT-STOR-C	DISTPT-TRANS-C	DISTPT-DIST-C	DISTPT-CS-C
- Commodity	DISTPT-PROC-E	DISTPT-STOR-E	DISTPT-TRANS-E	DISTPT-DIST-E	DISTPT-CS-E
Total					
Total Dist. Maintenance Expenses					
- Demand					
- Customer					
- Commodity					
Total					
Total Distribution Expenses					
- Demand					
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Customer Account Expense					
(901) Supervision/Customer Accts					
- Demand					
- Customer					CustAccounts
- Commodity					
Total					
(902) Meter Reading					
- Demand					
- Customer					CustAccounts
- Commodity					
Total					
(903) Customer Records and Collections					
- Demand					
- Customer					CustAccounts
- Commodity					
Total					
(904) Uncollectible Accounts					
- Demand					
- Customer					CustAccounts
- Commodity					
Total					
(905) Misc. Cust Account Expenses					
- Demand					
- Customer					CustAccounts
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Total Customer Account Expenses					
- Demand					
- Customer					
- Commodity					
Total					
Customer Service Expenses					
(907-910) Customer Service					
- Demand					
- Customer					CustAccounts
- Commodity					
Total					
(911-916) Sales Expenses					
- Demand					
- Customer					CustAccounts
- Commodity					
Total					
Total Customer Service Expenses					
- Demand					
- Customer					
- Commodity					
Total					
Administrative & General Expense					
(920) Administrative and General Salaries					
- Demand	LABORxAG-PROC-D	LABORxAG-STOR-D	LABORxAG-TRANS-D	LABORxAG-DIST-D	LABORxAG-CS-D
- Customer	LABORxAG-PROC-C	LABORxAG-STOR-C	LABORxAG-TRANS-C	LABORxAG-DIST-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROC-E	LABORxAG-STOR-E	LABORxAG-TRANS-E	LABORxAG-DIST-E	LABORxAG-CS-E
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(921) Office Supplies and Expenses					
- Demand	LABORxAG-PROC-D	LABORxAG-STOR-D	LABORxAG-TRANS-D	LABORxAG-DIST-D	LABORxAG-CS-D
- Customer	LABORxAG-PROC-C	LABORxAG-STOR-C	LABORxAG-TRANS-C	LABORxAG-DIST-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROC-E	LABORxAG-STOR-E	LABORxAG-TRANS-E	LABORxAG-DIST-E	LABORxAG-CS-E
Total					
(922) Administrative Expenses Transferred					
- Demand	LABORxAG-PROC-D	LABORxAG-STOR-D	LABORxAG-TRANS-D	LABORxAG-DIST-D	LABORxAG-CS-D
- Customer	LABORxAG-PROC-C	LABORxAG-STOR-C	LABORxAG-TRANS-C	LABORxAG-DIST-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROC-E	LABORxAG-STOR-E	LABORxAG-TRANS-E	LABORxAG-DIST-E	LABORxAG-CS-E
Total					
(923) Outside Services Employed					
- Demand	LABORxAG-PROC-D	LABORxAG-STOR-D	LABORxAG-TRANS-D	LABORxAG-DIST-D	LABORxAG-CS-D
- Customer	LABORxAG-PROC-C	LABORxAG-STOR-C	LABORxAG-TRANS-C	LABORxAG-DIST-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROC-E	LABORxAG-STOR-E	LABORxAG-TRANS-E	LABORxAG-DIST-E	LABORxAG-CS-E
Total					
(924) Property Insurance					
- Demand	TUP-PROC-D	TUP-STOR-D	TUP-TRANS-D	TUP-DIST-D	TUP-CS-D
- Customer	TUP-PROC-C	TUP-STOR-C	TUP-TRANS-C	TUP-DIST-C	TUP-CS-C
- Commodity	TUP-PROC-E	TUP-STOR-E	TUP-TRANS-E	TUP-DIST-E	TUP-CS-E
Total					
(925) Injuries and Damages					
- Demand	LABORxAG-PROC-D	LABORxAG-STOR-D	LABORxAG-TRANS-D	LABORxAG-DIST-D	LABORxAG-CS-D
- Customer	LABORxAG-PROC-C	LABORxAG-STOR-C	LABORxAG-TRANS-C	LABORxAG-DIST-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROC-E	LABORxAG-STOR-E	LABORxAG-TRANS-E	LABORxAG-DIST-E	LABORxAG-CS-E
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(926) Employee Benefits					
- Demand	LABORxAG-PROC-D	LABORxAG-STOR-D	LABORxAG-TRANS-D	LABORxAG-DIST-D	LABORxAG-CS-D
- Customer	LABORxAG-PROC-C	LABORxAG-STOR-C	LABORxAG-TRANS-C	LABORxAG-DIST-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROC-E	LABORxAG-STOR-E	LABORxAG-TRANS-E	LABORxAG-DIST-E	LABORxAG-CS-E
Total					
(927) Franchise Requirement					
- Demand	TUP-PROC-D	TUP-STOR-D	TUP-TRANS-D	TUP-DIST-D	TUP-CS-D
- Customer	TUP-PROC-C	TUP-STOR-C	TUP-TRANS-C	TUP-DIST-C	TUP-CS-C
- Commodity	TUP-PROC-E	TUP-STOR-E	TUP-TRANS-E	TUP-DIST-E	TUP-CS-E
Total					
(928) Regulatory Commission Fees					
- Demand	TUP-PROC-D	TUP-STOR-D	TUP-TRANS-D	TUP-DIST-D	TUP-CS-D
- Customer	TUP-PROC-C	TUP-STOR-C	TUP-TRANS-C	TUP-DIST-C	TUP-CS-C
- Commodity	TUP-PROC-E	TUP-STOR-E	TUP-TRANS-E	TUP-DIST-E	TUP-CS-E
Total					
(929) Duplicate Charges - Credit					
- Demand	LABORxAG-PROC-D	LABORxAG-STOR-D	LABORxAG-TRANS-D	LABORxAG-DIST-D	LABORxAG-CS-D
- Customer	LABORxAG-PROC-C	LABORxAG-STOR-C	LABORxAG-TRANS-C	LABORxAG-DIST-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROC-E	LABORxAG-STOR-E	LABORxAG-TRANS-E	LABORxAG-DIST-E	LABORxAG-CS-E
Total					
(930.1) General Advertising Expense					
- Demand	LABORxAG-PROC-D	LABORxAG-STOR-D	LABORxAG-TRANS-D	LABORxAG-DIST-D	LABORxAG-CS-D
- Customer	LABORxAG-PROC-C	LABORxAG-STOR-C	LABORxAG-TRANS-C	LABORxAG-DIST-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROC-E	LABORxAG-STOR-E	LABORxAG-TRANS-E	LABORxAG-DIST-E	LABORxAG-CS-E
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(930) Miscellaneous General Expenses					
- Demand	LABORxAG-PROC-D	LABORxAG-STOR-D	LABORxAG-TRANS-D	LABORxAG-DIST-D	LABORxAG-CS-D
- Customer	LABORxAG-PROC-C	LABORxAG-STOR-C	LABORxAG-TRANS-C	LABORxAG-DIST-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROC-E	LABORxAG-STOR-E	LABORxAG-TRANS-E	LABORxAG-DIST-E	LABORxAG-CS-E
Total					
(931) Rents					
- Demand	LABORxAG-PROC-D	LABORxAG-STOR-D	LABORxAG-TRANS-D	LABORxAG-DIST-D	LABORxAG-CS-D
- Customer	LABORxAG-PROC-C	LABORxAG-STOR-C	LABORxAG-TRANS-C	LABORxAG-DIST-C	LABORxAG-CS-C
- Commodity	LABORxAG-PROC-E	LABORxAG-STOR-E	LABORxAG-TRANS-E	LABORxAG-DIST-E	LABORxAG-CS-E
Total					
(935) Maintenance of General Plant					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
Total A&G Expense					
- Demand					
- Customer					
- Commodity					
Total					
Total O&M Expenses					
- Demand					
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
DEPRECIATION EXPENSE					
Depreciation Expense					
(301-303) Intangible Plant - Depr.					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
(350-357) Underground Storage Plant - Depr.					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(358) Asset Retire Obligation Gas Plant - Depr.					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
(365-372) Storage-Related Transmission - Depr.					
- Demand			StorageDemand		
- Customer					
- Commodity					
Total					
(365-372) Non-Storage Related Transmission - Depr.					
- Demand			Design Day		
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(374) Land and Land Rights - Depr.					
- Demand	DISTPT-PROC-D	DISTPT-STOR-D	DISTPT-TRANS-D	DISTPT-DIST-D	DISTPT-CS-D
- Customer	DISTPT-PROC-C	DISTPT-STOR-C	DISTPT-TRANS-C	DISTPT-DIST-C	DISTPT-CS-C
- Commodity	DISTPT-PROC-E	DISTPT-STOR-E	DISTPT-TRANS-E	DISTPT-DIST-E	DISTPT-CS-E
Total					
(375) Structures and Improvements - Depr.					
- Demand	DISTPT-PROC-D	DISTPT-STOR-D	DISTPT-TRANS-D	DISTPT-DIST-D	DISTPT-CS-D
- Customer	DISTPT-PROC-C	DISTPT-STOR-C	DISTPT-TRANS-C	DISTPT-DIST-C	DISTPT-CS-C
- Commodity	DISTPT-PROC-E	DISTPT-STOR-E	DISTPT-TRANS-E	DISTPT-DIST-E	DISTPT-CS-E
Total					
(376) Mains - Low Pressure - Depr.					
- Demand				LP-MP_Demands	
- Customer				LP-MP_Customers	
- Commodity					
Total					
(376) Mains - High Pressure - Depr.					
- Demand				Design Day	
- Customer				Customers	
- Commodity					
Total					
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. Non-HP					
- Demand				LP-MP_Demands	
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. HP					
- Demand				Design Day	
- Customer					
- Commodity					
Total					
(379) Meas. & Reg. Sta. Equip. - City Gate - Depr.					
- Demand				Design Day	
- Customer					
- Commodity					
Total					
(380) Services - Depr.					
- Demand					
- Customer					CUST02
- Commodity					
Total					
(381) Meters - Depr.					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(382) Meter Installations - Depr.					
- Demand					
- Customer					CUST03
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(383) House Regulators - Depr.					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(384) House Regulator Installations - Depr.					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(385) Industrial Meas. & Reg Equip. - Depr.					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(387) Other Equipment - Depr.					
- Demand					
- Customer					CUST03
- Commodity					
Total					
(388) Asset Retire Obligation Gas Plan- City Gate - Depr.					
- Demand				Design Day	
- Customer					
- Commodity					
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(388) Asset Retire Obligation Gas Plan- Mains - Depr.					
- Demand				Design Day	
- Customer					
- Commodity					
Total					
(392-396) General Plant - Depr.					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
(301-399) Common Utility Plant - Depr.					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					
(117) Gas Stored Underground - Depr.					
- Demand		StorageDemand			
- Customer					
- Commodity		NonFT_Winter_Usage			
Total					
Regulatory Debits and Credits					
- Demand	PTSUB-PROC-D	PTSUB-STOR-D	PTSUB-TRANS-D	PTSUB-DIST-D	PTSUB-CS-D
- Customer	PTSUB-PROC-C	PTSUB-STOR-C	PTSUB-TRANS-C	PTSUB-DIST-C	PTSUB-CS-C
- Commodity	PTSUB-PROC-E	PTSUB-STOR-E	PTSUB-TRANS-E	PTSUB-DIST-E	PTSUB-CS-E
Total					

LG&E - Gas Allocation to Customer Classes ALLOCATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Total Depreciation Expense					
- Demand					
- Customer					
- Commodity					
Total Depreciation Expense					
TAXES					
TOTI					
Taxes Other than Income					
- Demand	TUP-PROC-D	TUP-STOR-D	TUP-TRANS-D	TUP-DIST-D	TUP-CS-D
- Customer	TUP-PROC-C	TUP-STOR-C	TUP-TRANS-C	TUP-DIST-C	TUP-CS-C
- Commodity	TUP-PROC-E	TUP-STOR-E	TUP-TRANS-E	TUP-DIST-E	TUP-CS-E
Total					
Total Taxes Other than Income					
- Demand					
- Customer					
- Commodity					
Total Taxes Other than Income					

LG&E - Gas Allocation to Customer Classes CLASSIFICATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
UTILITY PLANT					
Intangible Plant					
(301-303) Intangible Plant	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
Storage Plant					
(350-357) Underground Storage Plant		DEM			
Transmission Plant					
(365-372) Storage-Related Transmission			DEM		
(365-372) Non-Storage-Related Transmission			DEM		
Distribution Plant					
(374) Land and Land Rights	DISTPT_PROC	DISTPT_STOR	DISTPT_TRANS	DISTPT_DIST	DISTPT_CS
(375) Structures and Improvements	DISTPT_PROC	DISTPT_STOR	DISTPT_TRANS	DISTPT_DIST	DISTPT_CS
(376) Mains - Low/Mid Pressure				DMAINS1	
(376) Mains - High Pressure				DMAINS2	
(378) Meas. & Reg. Sta. Equip. Gen Non-HP				DEM	
(378) Meas. & Reg. Sta. Equip. Gen HP				DEM	
(379) Meas. & Reg. Sta. Equip. - City Gate				DEM	
(380) Services					CUS
(381) Meters					CUS
(383) House Regulators					CUS
(385) Industrial Meas. & Reg Equip.					CUS
(387) Other Equipment					CUS
(388) Asset Retire Obligation Gas Plan				DEM	
General Plant					
(392-396) General Plant	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
(301-399) Common Utility Plant	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
(117 & 352) Gas Stored Underground/Non-Current		DEM			

LG&E - Gas Allocation to Customer Classes CLASSIFICATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Additions to Utility Plant					
CWIP - Underground Storage		DEM			
CWIP - Storage-Related Transmission			DEM		
CWIP - Non-Storage-Related Transmission			DEM		
CWIP - Low/Med Pressure Distribution Mains				DMAINS1	
CWIP - High Pressure Distribution Mains				DMAINS2	
CWIP - Other Distribution	DISTPT_PROC	DISTPT_STOR	DISTPT_TRANS	DISTPT_DIST	DISTPT_CS
CWIP - General	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
CWIP - Common	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
OTHER RATE BASE ITEMS					
Other Rate Base Items					
Customer Advances	M&S_PROC	M&S_STOR	M&S_TRANS	M&S_DIST	M&S_CS
ADIT	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
Materials and Supplies	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
Prepayments	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
Gas Stored Underground		DEM			
Cash Working Capital	O&M_PROC	O&M_STOR	O&M_TRANS	O&M_DIST	O&M_CS
OPERATIONS & MAINTENANCE EXPENSES					
Procurement Expense					
(807, 810) Procurement Expenses	PG				

LG&E - Gas Allocation to Customer Classes CLASSIFICATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Storage Expense					
Operations Expenses					
(814) Operations Supervision and Engineering		LBSO_STOR			
(815) Maps and Records		DEM			
(816) Well Expenses		DEM			
(817) Lines Expenses		DEM			
(818) Compresson Station Exp - Payroll		COM			
(819) Compressor Station Fuel and Power		COM			
(820) Measurement and Regulator Station		DEM			
(821) Purification of Natural Gas		COM			
(823) Gas Losses		COM			
(824) Other Expenses		COM			
(825) Storage Well Royalties		DEM			
(826) Rents		DEM			
Maintenance Expenses					
(830) Maintenance Supervision and Engineering		LSBM_STOR			
(831) Maintenance of Structures		DEM			
(832) Maintenance of Resovoirs		DEM			
(833) Maintenance of Lines		DEM			
(834) Main of Compressor Station Equipment		COM			
(835) Main of Meas and Reg Sta. Equip		DEM			
(836) Main of Purification Equip		COM			
(837) Main of Other Equipment		DEM			
Transmission Expenses					
Operations Expenses					
(850-867) Storage-Related Transmission Expenses			DEM		
(850-867) Non-Storage-Related Transmission Expenses			DEM		

LG&E - Gas Allocation to Customer Classes CLASSIFICATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Distribution Expenses					
Operations Expenses					
(870) Operation Supervision and Engineering	LBDO_PROC	LBDO_STOR	LBDO_TRANS	LBDO_DIST	LBDO_CS
(871) Dist Load Dispatching				COM	
(874) Mains And Services Expenses	M&S_PROC	M&S_STOR	M&S_TRANS	M&S_DIST	M&S_CS
(875) Meas and Reg Station Exp. - General				DEM	
(876) Meas and Reg Station Exp. - Industrial					CUS
(877) Meas and Reg Station Exp. - City Gate				DEM	
(878) Meter and House Reg. Expense					CUS
(879) Customer Installation Expense					CUS
(880) Other Expenses	DISTPT_PROC	DISTPT_STOR	DISTPT_TRANS	DISTPT_DIST	DISTPT_CS
(881) Rents	DISTPT_PROC	DISTPT_STOR	DISTPT_TRANS	DISTPT_DIST	DISTPT_CS
Maintenance Expense					
(885) Maintenance Supervision and Engineering	LBDM_PROC	LBDM_STOR	LBDM_TRANS	LBDM_DIST	LBDM_CS
(886) Maintenance Structures				DEM	
(887) Maintenance Mains - Low/Med Pressure				DMAINS1	
(887) Maintenance Mains - High Pressure				DMAINS2	
(889) Maintenance Meas and Reg. General				DEM	
(890) Maintenance Meas and Reg. - Industrial					CUS
(891) Maintenance Meas and Reg. - City Gate				DEM	
(892) Maintenance Services					CUS
(893) Maintenance Meters and House Reg.					CUS
(894) Maintenance Other Equipment	DISTPT_PROC	DISTPT_STOR	DISTPT_TRANS	DISTPT_DIST	DISTPT_CS
Customer Account Expense					
(901) Supervision/Customer Accts					CUS
(902) Meter Reading					CUS
(903) Customer Records and Collections					CUS
(904) Uncollectible Accounts					CUS
(905) Misc. Cust Account Expenses					CUS

LG&E - Gas Allocation to Customer Classes CLASSIFICATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
Customer Service Expenses					
(907-910) Customer Service					CUS
(911-916) Sales Expenses					CUS
Administrative & General Expense					
(920) Administrative and General Salaries	LABORxAG_PROC	LABORxAG_STOR	LABORxAG_TRANS	LABORxAG_DIST	LABORxAG_CS
(921) Office Supplies and Expenses	LABORxAG_PROC	LABORxAG_STOR	LABORxAG_TRANS	LABORxAG_DIST	LABORxAG_CS
(922) Administrative Expenses Transferred	LABORxAG_PROC	LABORxAG_STOR	LABORxAG_TRANS	LABORxAG_DIST	LABORxAG_CS
(923) Outside Services Employed	LABORxAG_PROC	LABORxAG_STOR	LABORxAG_TRANS	LABORxAG_DIST	LABORxAG_CS
(924) Property Insurance	TUP_PROC	TUP_STOR	TUP_TRANS	TUP_DIST	TUP_CS
(925) Injuries and Damages	LABORxAG_PROC	LABORxAG_STOR	LABORxAG_TRANS	LABORxAG_DIST	LABORxAG_CS
(926) Employee Benefits	LABORxAG_PROC	LABORxAG_STOR	LABORxAG_TRANS	LABORxAG_DIST	LABORxAG_CS
(927) Franchise Requirement	TUP_PROC	TUP_STOR	TUP_TRANS	TUP_DIST	TUP_CS
(928) Regulatory Commission Fees	TUP_PROC	TUP_STOR	TUP_TRANS	TUP_DIST	TUP_CS
(929) Duplicate Charges - Credit	LABORxAG_PROC	LABORxAG_STOR	LABORxAG_TRANS	LABORxAG_DIST	LABORxAG_CS
(930.1) General Advertising Expense	LABORxAG_PROC	LABORxAG_STOR	LABORxAG_TRANS	LABORxAG_DIST	LABORxAG_CS
(930) Miscellaneous General Expenses	LABORxAG_PROC	LABORxAG_STOR	LABORxAG_TRANS	LABORxAG_DIST	LABORxAG_CS
(931) Rents	TUP_PROC	TUP_STOR	TUP_TRANS	TUP_DIST	TUP_CS
(935) Maintenance of General Plant	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
DEPRECIATION EXPENSE					
Depreciation Expense					
(301-303) Intangible Plant - Depr.	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
(350-357) Underground Storage Plant - Depr.		DEM			
(358) Asset Retire Obligation Gas Plant - Depr.		DEM			
(365-372) Storage-Related Transmission - Depr.			DEM		
(365-372) Non-Storage Related Transmission - Depr.			DEM		
(374) Land and Land Rights - Depr.	DISTPT_PROC	DISTPT_STOR	DISTPT_TRANS	DISTPT_DIST	DISTPT_CS
(375) Structures and Improvements - Depr.	DISTPT_PROC	DISTPT_STOR	DISTPT_TRANS	DISTPT_DIST	DISTPT_CS
(376) Mains - Low Pressure - Depr.				DMAINS1	
(376) Mains - High Pressure - Depr.				DMAINS2	
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. Non-HP				DEM	
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. HP				DEM	

LG&E - Gas Allocation to Customer Classes CLASSIFICATION FACTORS	Procurement	Storage	Transmission	Distribution	Customer Service
(379) Meas. & Reg. Sta. Equip. - City Gate - Depr.				DEM	
(380) Services - Depr.					CUS
(381) Meters - Depr.					CUS
(382) Meter Installations - Depr.					CUS
(383) House Regulators - Depr.					CUS
(384) House Regulator Installations - Depr.					CUS
(385) Industrial Meas. & Reg Equip. - Depr.					CUS
(387) Other Equipment - Depr.					CUS
(388) Asset Retire Obligation Gas Plan- City Gate - Depr.				DEM	
(388) Asset Retire Obligation Gas Plan- Mains - Depr.				DEM	
(392-396) General Plant - Depr.	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
(301-399) Common Utility Plant - Depr.	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
(117) Gas Stored Underground - Depr.		COM			
Regulatory Debits and Credits	PTSUB_PROC	PTSUB_STOR	PTSUB_TRANS	PTSUB_DIST	PTSUB_CS
TAXES					
TOTI					
Taxes Other than Income	TUP_PROC	TUP_STOR	TUP_TRANS	TUP_DIST	TUP_CS

LG&E - Gas Summary of Allocators	Description	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
External Allocators									
External Allocators									
Non-FT_Usage	Non-FT Usage (Allocation of Procurement)	100.00%	60.93%	33.55%	5.34%	0.02%	0.00%	0.17%	0.00%
NonFT_Winter_Usage	Non-FT Winter Usage (Allocation of Storage)	100.00%	63.38%	33.11%	3.40%	0.02%	0.00%	0.09%	0.00%
Usage	Total Usage (Allocation of Distribution)	100.00%	39.00%	21.47%	3.42%	0.01%	0.00%	0.11%	35.99%
Non-FT_Demand	Non-FT Demand (Allocation of Procurement)	100.00%	65.07%	32.63%	2.23%	0.04%	0.00%	0.03%	0.00%
StorageDemand	Storage Demand	100.00%	63.97%	32.97%	2.38%	0.00%	0.00%	0.00%	0.68%
Design Day	Design Day Demands	100.00%	53.23%	26.69%	1.83%	0.03%	0.00%	0.02%	18.20%
LP-MP_Demands	Low/Med Pressure Distribution Mains	100.00%	61.98%	31.08%	1.01%	0.02%	0.00%	0.00%	5.91%
CustAccounts	Customer Accounts	100.00%	85.20%	14.45%	0.12%	0.00%	0.00%	0.00%	0.22%
Customers	High Pressure Distribution Mains	100.00%	92.10%	7.81%	0.07%	0.00%	0.00%	0.00%	0.02%
LP-MP_Customers	Low/Med Pressure Distribution Mains	100.00%	92.11%	7.81%	0.07%	0.00%	0.00%	0.00%	0.01%
CUST02	Services	100.00%	91.34%	8.31%	0.21%	0.00%	0.00%	0.00%	0.12%
CUST03	Meters	100.00%	72.37%	23.40%	2.58%	0.00%	0.01%	0.00%	1.62%
Procurement									
Internal Allocators									
DISTPT-PROC-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PROC-D	Total Utility Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&M-PROC-D	Total O&M Expense	100.00%	65.07%	32.63%	2.23%	0.04%	0.00%	0.03%	0.00%
O&M-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&M-PROC-E		100.00%	60.93%	33.55%	5.34%	0.02%	0.00%	0.17%	0.00%
CWIP-PROC-D	Total CWIP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plant-PROC-D	Total Plant in Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plant-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plant-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PROC-D	Total Rate Base	100.00%	65.07%	32.63%	2.23%	0.04%	0.00%	0.03%	0.00%
RB-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PROC-E		100.00%	60.93%	33.55%	5.34%	0.02%	0.00%	0.17%	0.00%
PTSUB-PROC-D	Total Stor, Trans, Dist Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PTSUB-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PTSUB-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-PROC-D	Meters & Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR-PROC-D	Total Depreciation Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LG&E - Gas Summary of Allocators	Description	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
LBSO-PROC-D	Storage Operations Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROC-D	Distribution Operations Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PROC-D	Distribution Maintenance Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PROC-D	Total Labor excl. A&G	100.00%	65.07%	32.63%	2.23%	0.04%	0.00%	0.03%	0.00%
LABORxAG-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-PROC-E		100.00%	60.93%	33.55%	5.34%	0.02%	0.00%	0.17%	0.00%
LABOR-PROC-D	Total Labor Expense	100.00%	65.07%	32.63%	2.23%	0.04%	0.00%	0.03%	0.00%
LABOR-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PROC-E		100.00%	60.93%	33.55%	5.34%	0.02%	0.00%	0.17%	0.00%
LABTD-PROC-D	Transmission & Distribution Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-PROC-D	Total Labor Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-PROC-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-PROC-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Storage									
Internal Allocators									
DISTPT-STOR-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-STOR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-STOR-D	Total Utility Plant	100.00%	63.97%	32.97%	2.38%	0.00%	0.00%	0.00%	0.68%
TUP-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-STOR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&M-STOR-D	Total O&M Expense	100.00%	63.97%	32.97%	2.38%	0.00%	0.00%	0.00%	0.68%
O&M-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&M-STOR-E		100.00%	63.38%	33.11%	3.40%	0.02%	0.00%	0.09%	0.00%
CWIP-STOR-D	Total CWIP	100.00%	63.97%	32.97%	2.38%	0.00%	0.00%	0.00%	0.68%
CWIP-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-STOR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plant-STOR-D	Total Plant in Service	100.00%	63.97%	32.97%	2.38%	0.00%	0.00%	0.00%	0.68%
Plant-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plant-STOR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-STOR-D	Total Rate Base	100.00%	63.97%	32.97%	2.38%	0.00%	0.00%	0.00%	0.68%
RB-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-STOR-E		100.00%	63.38%	33.11%	3.40%	0.02%	0.00%	0.09%	0.00%

LG&E - Gas Summary of Allocators	Description	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
PTSUB-STOR-D	Total Stor, Trans, Dist Plant	100.00%	63.97%	32.97%	2.38%	0.00%	0.00%	0.00%	0.68%
PTSUB-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PTSUB-STOR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-STOR-D	Meters & Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-STOR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR-STOR-D	Total Depreciation Expense	100.00%	63.97%	32.97%	2.38%	0.00%	0.00%	0.00%	0.68%
DEPR-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR-STOR-E		100.00%	63.38%	33.11%	3.40%	0.02%	0.00%	0.09%	0.00%
LBSO-STOR-D	Storage Operations Labor	100.00%	63.97%	32.97%	2.38%	0.00%	0.00%	0.00%	0.68%
LBSO-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-STOR-E		100.00%	63.38%	33.11%	3.40%	0.02%	0.00%	0.09%	0.00%
LBDO-STOR-D	Distribution Operations Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-STOR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-STOR-D	Distribution Maintenance Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-STOR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-STOR-D	Total Labor excl. A&G	100.00%	63.97%	32.97%	2.38%	0.00%	0.00%	0.00%	0.68%
LABORxAG-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-STOR-E		100.00%	63.38%	33.11%	3.40%	0.02%	0.00%	0.09%	0.00%
LABOR-STOR-D	Total Labor Expense	100.00%	63.97%	32.97%	2.38%	0.00%	0.00%	0.00%	0.68%
LABOR-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-STOR-E		100.00%	63.38%	33.11%	3.40%	0.02%	0.00%	0.09%	0.00%
LABTD-STOR-D	Transmission & Distribution Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-STOR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-STOR-D	Total Labor Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-STOR-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-STOR-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transmission									
Internal Allocators									
DISTPT-TRANS-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-D	Total Utility Plant	100.00%	56.92%	28.85%	2.02%	0.02%	0.00%	0.02%	12.18%
TUP-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&M-TRANS-D	Total O&M Expense	100.00%	56.92%	28.85%	2.02%	0.02%	0.00%	0.02%	12.18%
O&M-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&M-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LG&E - Gas Summary of Allocators	Description	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
CWIP-TRANS-D	Total CWIP	100.00%	56.92%	28.85%	2.02%	0.02%	0.00%	0.02%	12.18%
CWIP-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plant-TRANS-D	Total Plant in Service	100.00%	56.92%	28.85%	2.02%	0.02%	0.00%	0.02%	12.18%
Plant-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plant-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-D	Total Rate Base	100.00%	56.92%	28.85%	2.02%	0.02%	0.00%	0.02%	12.18%
RB-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PTSUB-TRANS-D	Total Stor, Trans, Dist Plant	100.00%	56.92%	28.85%	2.02%	0.02%	0.00%	0.02%	12.18%
PTSUB-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PTSUB-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-TRANS-D	Meters & Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR-TRANS-D	Total Depreciation Expense	100.00%	56.92%	28.85%	2.02%	0.02%	0.00%	0.02%	12.18%
DEPR-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-TRANS-D	Storage Operations Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-D	Distribution Operations Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-D	Distribution Maintenance Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-D	Total Labor excl. A&G	100.00%	56.92%	28.85%	2.02%	0.02%	0.00%	0.02%	12.18%
LABORxAG-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-TRANS-D	Total Labor Expense	100.00%	56.92%	28.85%	2.02%	0.02%	0.00%	0.02%	12.18%
LABOR-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-TRANS-D	Transmission & Distribution Labor	100.00%	56.92%	28.85%	2.02%	0.02%	0.00%	0.02%	12.18%
LABTD-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-TRANS-D	Total Labor Expense	100.00%	56.92%	28.85%	2.02%	0.02%	0.00%	0.02%	12.18%
LABTD-TRANS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-TRANS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LG&E - Gas Summary of Allocators	Description	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Distribution									
Internal Allocators									
DISTPT-DIST-D	Distribution Plant	100.00%	59.70%	29.94%	1.22%	0.03%	0.00%	0.01%	9.11%
DISTPT-DIST-C		100.00%	92.11%	7.81%	0.07%	0.00%	0.00%	0.00%	0.01%
DISTPT-DIST-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-DIST-D	Total Utility Plant	100.00%	59.71%	29.94%	1.22%	0.03%	0.00%	0.01%	9.09%
TUP-DIST-C		100.00%	92.11%	7.81%	0.07%	0.00%	0.00%	0.00%	0.01%
TUP-DIST-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&M-DIST-D	Total O&M Expense	100.00%	56.39%	28.28%	1.53%	0.03%	0.00%	0.01%	13.76%
O&M-DIST-C		100.00%	92.11%	7.81%	0.07%	0.00%	0.00%	0.00%	0.01%
O&M-DIST-E		100.00%	39.00%	21.47%	3.42%	0.01%	0.00%	0.11%	35.99%
CWIP-DIST-D	Total CWIP	100.00%	59.82%	30.00%	1.21%	0.03%	0.00%	0.01%	8.94%
CWIP-DIST-C		100.00%	92.11%	7.81%	0.07%	0.00%	0.00%	0.00%	0.01%
CWIP-DIST-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plant-DIST-D	Total Plant in Service	100.00%	59.70%	29.94%	1.22%	0.03%	0.00%	0.01%	9.11%
Plant-DIST-C		100.00%	92.11%	7.81%	0.07%	0.00%	0.00%	0.00%	0.01%
Plant-DIST-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-DIST-D	Total Rate Base	100.00%	59.57%	29.87%	1.23%	0.03%	0.00%	0.01%	9.29%
RB-DIST-C		100.00%	92.11%	7.81%	0.07%	0.00%	0.00%	0.00%	0.01%
RB-DIST-E		100.00%	39.00%	21.47%	3.42%	0.01%	0.00%	0.11%	35.99%
PTSUB-DIST-D	Total Stor, Trans, Dist Plant	100.00%	59.70%	29.94%	1.22%	0.03%	0.00%	0.01%	9.11%
PTSUB-DIST-C		100.00%	92.11%	7.81%	0.07%	0.00%	0.00%	0.00%	0.01%
PTSUB-DIST-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-DIST-D	Meters & Services	100.00%	59.94%	30.06%	1.20%	0.03%	0.00%	0.01%	8.77%
M&S-DIST-C		100.00%	92.11%	7.81%	0.07%	0.00%	0.00%	0.00%	0.01%
M&S-DIST-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR-DIST-D	Total Depreciation Expense	100.00%	59.23%	29.70%	1.27%	0.03%	0.00%	0.01%	9.78%
DEPR-DIST-C		100.00%	92.11%	7.81%	0.07%	0.00%	0.00%	0.00%	0.01%
DEPR-DIST-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-DIST-D	Storage Operations Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-DIST-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-DIST-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-DIST-D	Distribution Operations Labor	100.00%	57.26%	28.71%	1.45%	0.03%	0.00%	0.01%	12.54%
LBDO-DIST-C		100.00%	92.11%	7.81%	0.07%	0.00%	0.00%	0.00%	0.01%
LBDO-DIST-E		100.00%	39.00%	21.47%	3.42%	0.01%	0.00%	0.11%	35.99%
LBDM-DIST-D	Distribution Maintenance Labor	100.00%	54.19%	27.17%	1.74%	0.03%	0.00%	0.02%	16.84%
LBDM-DIST-C		100.00%	92.10%	7.81%	0.07%	0.00%	0.00%	0.00%	0.02%
LBDM-DIST-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-DIST-D	Total Labor excl. A&G	100.00%	55.53%	27.84%	1.61%	0.03%	0.00%	0.02%	14.97%
LABORxAG-DIST-C		100.00%	92.10%	7.81%	0.07%	0.00%	0.00%	0.00%	0.02%
LABORxAG-DIST-E		100.00%	39.00%	21.47%	3.42%	0.01%	0.00%	0.11%	35.99%

LG&E - Gas Summary of Allocators	Description	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
LABOR-DIST-D	Total Labor Expense	100.00%	55.53%	27.84%	1.61%	0.03%	0.00%	0.02%	14.97%
LABOR-DIST-C		100.00%	92.10%	7.81%	0.07%	0.00%	0.00%	0.00%	0.02%
LABOR-DIST-E		100.00%	39.00%	21.47%	3.42%	0.01%	0.00%	0.11%	35.99%
LABTD-DIST-D	Transmission & Distribution Labor	100.00%	55.53%	27.84%	1.61%	0.03%	0.00%	0.02%	14.97%
LABTD-DIST-C		100.00%	92.10%	7.81%	0.07%	0.00%	0.00%	0.00%	0.02%
LABTD-DIST-E		100.00%	39.00%	21.47%	3.42%	0.01%	0.00%	0.11%	35.99%
LABTD-DIST-D	Total Labor Expense	100.00%	55.53%	27.84%	1.61%	0.03%	0.00%	0.02%	14.97%
LABTD-DIST-C		100.00%	92.10%	7.81%	0.07%	0.00%	0.00%	0.00%	0.02%
LABTD-DIST-E		100.00%	39.00%	21.47%	3.42%	0.01%	0.00%	0.11%	35.99%
Customer Service									
Internal Allocators									
DISTPT-CS-D	Distribution Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPT-CS-C		100.00%	84.38%	13.85%	1.08%	0.00%	0.01%	0.00%	0.67%
DISTPT-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-CS-D	Total Utility Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TUP-CS-C		100.00%	84.38%	13.85%	1.08%	0.00%	0.01%	0.00%	0.67%
TUP-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&M-CS-D	Total O&M Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O&M-CS-C		100.00%	81.85%	16.36%	1.06%	0.00%	0.01%	0.00%	0.72%
O&M-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-CS-D	Total CWIP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWIP-CS-C		100.00%	84.38%	13.85%	1.08%	0.00%	0.01%	0.00%	0.67%
CWIP-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plant-CS-D	Total Plant in Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plant-CS-C		100.00%	84.38%	13.85%	1.08%	0.00%	0.01%	0.00%	0.67%
Plant-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-CS-D	Total Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-CS-C		100.00%	84.22%	14.01%	1.09%	0.00%	0.01%	0.00%	0.68%
RB-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PTSUB-CS-D	Total Stor, Trans, Dist Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PTSUB-CS-C		100.00%	84.38%	13.85%	1.08%	0.00%	0.01%	0.00%	0.67%
PTSUB-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-CS-D	Meters & Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M&S-CS-C		100.00%	91.34%	8.31%	0.21%	0.00%	0.00%	0.00%	0.12%
M&S-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR-CS-D	Total Depreciation Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR-CS-C		100.00%	83.92%	14.22%	1.14%	0.00%	0.01%	0.00%	0.71%
DEPR-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-CS-D	Storage Operations Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-CS-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBSO-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LG&E - Gas Summary of Allocators	Description	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
LBDO-CS-D	Distribution Operations Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDO-CS-C		100.00%	77.80%	19.08%	1.91%	0.00%	0.01%	0.00%	1.19%
LBDO-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-D	Distribution Maintenance Labor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBDM-CS-C		100.00%	73.55%	22.47%	2.44%	0.00%	0.01%	0.00%	1.53%
LBDM-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-D	Total Labor excl. A&G	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABORxAG-CS-C		100.00%	80.65%	17.36%	1.18%	0.00%	0.01%	0.00%	0.80%
LABORxAG-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-D	Total Labor Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-C		100.00%	80.65%	17.36%	1.18%	0.00%	0.01%	0.00%	0.80%
LABOR-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-CS-D	Total Labor excl. A&G	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-CS-C		100.00%	77.19%	19.57%	1.98%	0.00%	0.01%	0.00%	1.24%
LABTD-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-CS-D	Total Labor Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABTD-CS-C		100.00%	77.19%	19.57%	1.98%	0.00%	0.01%	0.00%	1.24%
LABTD-CS-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

LG&E - Gas Development of Demand Allocator		Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
R-Square			99.3%	99.4%	85.8%	42.2%	0.0%	22.6%	96.3%
Heat use per DD (coefficient)			0.013	0.072	0.404				12.371
Heat use at Design Day DD	74.00		0.94	5.34	29.93				915.45
Base use at Design Day			0.03	0.34	15.88				378.35
Total use at Design Day			0.98	5.67	45.81	184.16	0.03	65.24	1,293.80
Design Day Customers		332,387	305,659	26,416	224	1	6	2	79
Design Day Use (CCF)		561,580	298,913	149,881	10,261	184	0	130	102,210
Design Day Use (%)		100.00%	53.23%	26.69%	1.83%	0.03%	0.00%	0.02%	18.20%
Non-FT Design Day (%)		100.00%	65.07%	32.63%	2.23%	0.04%	0.00%	0.03%	
HP Demands			-	-	5,391	67	-	309	73,707
Low-Med Pressure Demands		482,285	298,913	149,881	4,869	117	0	-	28,503
Low-Med Pressure Demand %		100.00%	61.98%	31.08%	1.01%	0.02%	0.00%	0.00%	5.91%

LG&E - Gas 12ME Dec'24	Jan' 24	Feb' 24	Mar' 24	Apr' 24	May' 24	Jun' 24	Jul' 24	Aug' 24	Sep' 24	Oct' 24	Nov' 24	Dec' 24	Average
Actual Bills													
RS	305,659	305,738	306,197	305,724	305,327	305,139	304,717	304,603	304,034	304,407	304,836	305,962	305,195
CGS	26,416	26,426	26,439	26,352	26,130	25,814	25,609	25,503	25,440	25,649	26,052	26,301	26,011
IGS	224	224	224	224	224	224	224	224	224	224	224	224	224
SGSS	1	1	1	1	1	1	1	1	1	1	1	1	1
DGGS	6	7	7	7	7	7	7	7	7	7	7	7	7
AAGS	2	2	2	2	2	2	2	2	2	2	2	2	2
FT	79	79	79	79	79	79	79	79	79	79	79	79	79
Total	332,387	332,477	332,949	332,389	331,770	331,266	330,639	330,419	329,787	330,369	331,201	332,576	**331,519**
Actual Sales (MCF)													
RS	3,568,408	3,277,273	2,037,646	1,386,370	627,415	403,132	329,581	309,993	331,708	423,610	826,547	2,620,544	16,142,226
CGS	1,872,268	1,685,634	1,127,790	766,428	420,166	311,541	267,902	253,537	271,589	313,751	525,632	1,391,581	9,207,818
IGS	174,637	165,172	148,475	137,697	129,351	130,837	97,838	118,428	113,135	127,813	120,734	187,632	1,651,750
SGSS	5,341	191	74	0	0	4	0	0	6	0	0	185	5,801
DGGS	4	6	5	6	9	8	12	11	7	11	7	6	91
AAGS	3,784	5,270	5,044	4,164	3,565	4,436	3,231	4,149	3,980	3,713	3,778	3,719	48,832
FT	1,801,665	1,423,888	1,386,483	1,206,204	1,065,597	969,184	925,356	891,914	950,723	1,058,992	1,207,237	1,508,010	14,395,252
Total	7,426,107	6,557,433	4,705,518	3,500,869	2,246,103	1,819,142	1,623,919	1,578,031	1,671,147	1,927,890	2,683,935	5,711,678	**41,451,770**
Use per customer													
RS	12	11	7	5	2	1	1	1	1	1	3	9	53
CGS	71	64	43	29	16	12	10	10	11	12	20	53	354
IGS	780	737	663	615	577	584	437	529	505	571	539	838	7,374
SGSS	5,341	191	74	0	0	4	0	0	6	0	0	185	5,801
DGGS	1	1	1	1	1	1	2	2	1	2	1	1	13
AAGS	1,892	2,635	2,522	2,082	1,782	2,218	1,616	2,074	1,990	1,857	1,889	1,860	24,416
FT	22,806	18,024	17,550	15,268	13,489	12,268	11,713	11,290	12,034	13,405	15,281	19,089	182,218
Monthly Use Compared to Peak Use													
RS	100%	92%	57%	39%	18%	11%	9%	9%	9%	12%	23%	73%	
CGS	100%	90%	60%	41%	22%	17%	14%	14%	15%	17%	28%	74%	
IGS	93%	88%	79%	73%	69%	70%	52%	63%	60%	68%	64%	100%	
SGSS	100%	4%	1%	0%	0%	0%	0%	0%	0%	0%	0%	3%	
DGGS	36%	48%	43%	46%	74%	66%	100%	88%	55%	93%	55%	51%	
AAGS	72%	100%	96%	79%	68%	84%	61%	79%	76%	70%	72%	71%	
FT	100%	79%	77%	67%	59%	54%	51%	50%	53%	59%	67%	84%	

Base Use per customer	
RS	1
CGS	10
IGS	483
SGSS	0
DGGS	1
AAGS	1,845
FT	11,502

Heat Use per customer	Jan' 24	Feb' 24	Mar' 24	Apr' 24	May' 24	Jun' 24	Jul' 24	Aug' 24	Sep' 24	Oct' 24	Nov' 24	Dec' 24	Total
RS	11	10	6	3	1	0	0	0	0	0	2	8	40
CGS	61	54	32	19	6	2	0	0	0	2	10	43	229
IGS	297	255	180	132	95	101	0	46	22	88	56	355	1,627
SGSS	5,341	191	74	0	0	4	0	0	6	0	0	185	5,801
DGGS	0	0	0	0	0	0	0	0	0	0	0	0	1
AAGS	47	790	677	237	0	373	0	229	145	12	44	15	2,570
FT	11,304	6,522	6,049	3,767	1,987	766	212	0	533	1,903	3,780	7,587	44,410
Actual Billing Degree Days	843	690	414	276	64	0	-	-	3	49	177	653	3,168
Actual Calendar Degree Days	932	505	371	169	1	-	-	-	3	110	357	683	3,131

Regression Analysis	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Coefficient	0.01275	0.07214	0.40441	2.52133	0.00000	0.40179	12.37097
Coefficient Standard Error	0.00032	0.00165	0.04968	0.89031	0.00008	0.22443	0.73558
R-Squared	99.33%	99.43%	85.77%	42.17%	0.03%	22.56%	96.26%
t-stat	40.25	43.62	8.14	2.83	0.06	1.79	16.82

Sales (as % of Total)	Jan' 24	Feb' 24	Mar' 24	Apr' 24	May' 24	Jun' 24	Jul' 24	Aug' 24	Sep' 24	Oct' 24	Nov' 24	Dec' 24	Total
RS	22.1%	20.3%	12.6%	8.6%	3.9%	2.5%	2.0%	1.9%	2.1%	2.6%	5.1%	16.2%	100.0%
CGS	20.3%	18.3%	12.2%	8.3%	4.6%	3.4%	2.9%	2.8%	2.9%	3.4%	5.7%	15.1%	100.0%
IGS	10.6%	10.0%	9.0%	8.3%	7.8%	7.9%	5.9%	7.2%	6.8%	7.7%	7.3%	11.4%	100.0%
SGSS	92.1%	3.3%	1.3%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	3.2%	100.0%
DGGS													
AAGS	7.7%	10.8%	10.3%	8.5%	7.3%	9.1%	6.6%	8.5%	8.1%	7.6%	7.7%	7.6%	100.0%
FT	12.5%	9.9%	9.6%	8.4%	7.4%	6.7%	6.4%	6.2%	6.6%	7.4%	8.4%	10.5%	100.0%
Total	17.9%	15.8%	11.4%	8.4%	5.4%	4.4%	3.9%	3.8%	4.0%	4.7%	6.5%	13.8%	100.0%

LG&E - Gas Development of Demand Allocator		Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
R-Square			0.0%	0.0%	2.1%	29.5%	0.0%	0.8%	63.8%
Heat use per DD (coefficient)			-	-					14.743
Heat use at Design Day DD	74.00		-	-					1,090.95
Base use at Design Day			-	-	1,396.64				511.37
Total use at Design Day			-	-	1,347.83	67.14	-	308.55	1,602.32
Design Day Customers		52	-	-	4	1	-	1	46
Design Day Use (CCF)		79,474	-	-	5,391	67	-	309	73,707
Design Day Use (%)		100.00%	0.00%	0.00%	6.78%	0.08%	0.00%	0.39%	92.74%

LG&E - Gas 12ME Dec'24	Jan' 24	Feb' 24	Mar' 24	Apr' 24	May' 24	Jun' 24	Jul' 24	Aug' 24	Sep' 24	Oct' 24	Nov' 24	Dec' 24	Average
Actual Bills													
RS	0	0	0	0	0	0	0	0	0	0	0	0	0
CGS	0	0	0	0	0	0	0	0	0	0	0	0	0
IGS	4	4	4	4	4	4	4	4	4	4	4	4	4
SGSS	1	1	1	1	1	1	1	1	0	1	0	1	1
DGGS	0	0	0	0	0	0	0	0	0	0	0	0	0
AAGS	1	1	1	1	1	1	1	1	1	1	1	1	1
FT	46	46	46	47	48	48	48	48	48	49	49	49	48
Total	52	52	52	53	54	54	54	54	53	55	54	55	**54**
Actual Sales (MCF)													
RS	0	0	0	0	0	0	0	0	0	0	0	0	0
CGS	0	0	0	0	0	0	0	0	0	0	0	0	0
IGS	156,348	105,907	71,668	157,879	131,770	184,621	236,844	102,818	198,045	146,415	219,650	134,190	1,846,155
SGSS	1,947	53,364	736	4	4	42	0	0	0	59	0	1,854	58,010
DGGS	0	0	0	0	0	0	0	0	0	0	0	0	0
AAGS	8,948	20,043	26,155	20,874	21,425	30,892	20,189	30,509	26,878	26,560	26,856	14,672	274,001
FT	1,237,152	1,506,662	1,172,579	1,131,111	976,758	843,744	772,380	719,992	743,428	757,605	833,189	978,970	11,673,570
Total	1,404,395	1,685,976	1,271,138	1,309,868	1,129,957	1,059,299	1,029,413	853,319	968,351	930,639	1,079,695	1,129,686	**13,851,736**
Use per customer													
RS	0	0	0	0	0	0	0	0	0	0	0	0	0
CGS	0	0	0	0	0	0	0	0	0	0	0	0	0
IGS	39,087	26,477	17,917	39,470	32,943	46,155	59,211	25,705	49,511	36,604	54,913	33,548	461,539
SGSS	1,947	53,364	736	4	4	42	0	0	0	59	0	1,854	69,612
DGGS	0	0	0	0	0	0	0	0	0	0	0	0	0
AAGS	8,948	20,043	26,155	20,874	21,425	30,892	20,189	30,509	26,878	26,560	26,856	14,672	274,001
FT	26,895	32,754	25,491	24,066	20,349	17,578	16,091	15,000	15,488	15,461	17,004	19,979	244,900
Monthly Use Compared to Peak Use													
RS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
CGS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
IGS	66%	45%	30%	67%	56%	78%	100%	43%	84%	62%	93%	57%	
SGSS	4%	100%	1%	0%	0%	0%	0%	0%	0%	0%	0%	3%	
DGGS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
AAGS	29%	65%	85%	68%	69%	100%	65%	99%	87%	86%	87%	47%	
FT	82%	100%	78%	75%	65%	56%	51%	48%	49%	50%	55%	65%	

Base Use per customer	
RS	0
CGS	0
IGS	42,458
SGSS	0
DGGS	0
AAGS	25,349
FT	15,546

Heat Use per customer	Jan' 24	Feb' 24	Mar' 24	Apr' 24	May' 24	Jun' 24	Jul' 24	Aug' 24	Sep' 24	Oct' 24	Nov' 24	Dec' 24	Total
RS	0	0	0	0	0	0	0	0	0	0	0	0	0
CGS	0	0	0	0	0	0	0	0	0	0	0	0	0
IGS	0	0	0	0	0	3,698	16,753	0	7,054	0	12,455	0	39,959
SGSS	1,947	53,364	736	4	4	42	0	0	0	59	0	1,854	58,010
DGGS	0	0	0	0	0	0	0	0	0	0	0	0	0
AAGS	0	0	806	0	0	5,543	0	5,160	1,529	1,211	1,507	0	15,756
FT	11,349	17,208	9,945	8,521	4,804	2,032	546	0	0	0	1,458	4,433	60,296
Actual Billing Degree Days	843	690	414	276	64	0	-	-	3	49	177	653	3,168
Actual Calendar Degree Days	932	505	371	169	1	-	-	-	3	110	357	683	3,131

Regression Analysis	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Coefficient			2.35641	21.06707		0.51417	14.74261
Coefficient Standard Error			4.84074	9.82356		1.74597	3.34716
R-Squared			2.11%	29.48%		0.78%	63.82%
t-stat			0.49	2.14		0.29	4.40

LG&E - Gas
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.0%	0.0%	100.0%	0.0%
Demand Factor	DEM	100.0%	100.0%	0.0%	0.0%
Commodity Factor	COM	100.0%	0.0%	0.0%	100.0%
Distribution Mains - Low/Med Pressure	DMAINS1	100.0%	46.3%	53.7%	0.0%
Distribution Mains - High Pressure	DMAINS2	100.0%	66.2%	33.8%	0.0%
Purchased Gas	PG	100.0%	11.4%	0.0%	88.6%
Depreciation Reserve - Distribution	DEPRDIS	100.0%	33.9%	66.1%	0.0%
Internal Classifiers					
Procurement					
Total Distribution Plant Factor	DISTPT_PROC	0.0%	0.0%	0.0%	0.0%
Total Storage Plant Factor	STORPT_PROC	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_PROC	0.0%	0.0%	0.0%	0.0%
Total O&M	O&M_PROC	100.0%	11.4%	0.0%	88.6%
Construction Work in Progress	CWIP_PROC	0.0%	0.0%	0.0%	0.0%
Total Plant	Plant_PROC	0.0%	0.0%	0.0%	0.0%
Rate Base	RB_PROC	100.0%	11.4%	0.0%	88.6%
Total Stor, Trans, and Dist Plant	PTSUB_PROC	0.0%	0.0%	0.0%	0.0%
Meters & Services	M&S_PROC	0.0%	0.0%	0.0%	0.0%
Total Depreciation Expense	DEPR_PROC	0.0%	0.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_PROC	0.0%	0.0%	0.0%	0.0%
Distribution Maintenance Labor	LBDM_PROC	0.0%	0.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_PROC	100.0%	11.4%	0.0%	88.6%
Total Labor	LABOR_PROC	100.0%	11.4%	0.0%	88.6%
Transmission & Distribution Labor	LABTD_PROC	0.0%	0.0%	0.0%	0.0%
Storage Operations Labor	LBSO_PROC	0.0%	0.0%	0.0%	0.0%
Storage Maintenance Labor	LSBM_PROC	0.0%	0.0%	0.0%	0.0%

LG&E - Gas Summary of Classifiers Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Storage					
Total Distribution Plant Factor	DISTPT_STOR	0.0%	0.0%	0.0%	0.0%
Total Storage Plant Factor	STORPT_STOR	100.0%	100.0%	0.0%	0.0%
Total Utility Plant	TUP_STOR	100.0%	100.0%	0.0%	0.0%
Total O&M	O&M_STOR	100.0%	38.1%	0.0%	61.9%
Construction Work in Progress	CWIP_STOR	100.0%	100.0%	0.0%	0.0%
Total Plant	Plant_STOR	100.0%	100.0%	0.0%	0.0%
Rate Base	RB_STOR	100.0%	97.5%	0.0%	2.5%
Total Stor, Trans, and Dist Plant	PTSUB_STOR	100.0%	100.0%	0.0%	0.0%
Meters & Services	M&S_STOR	0.0%	0.0%	0.0%	0.0%
Total Depreciation Expense	DEPR_STOR	100.0%	13.2%	0.0%	86.8%
Distribution Operation Labor	LBDO_STOR	0.0%	0.0%	0.0%	0.0%
Distribution Maintenance Labor	LBDM_STOR	0.0%	0.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_STOR	100.0%	38.6%	0.0%	61.4%
Total Labor	LABOR_STOR	100.0%	38.6%	0.0%	61.4%
Transmission & Distribution Labor	LABTD_STOR	0.0%	0.0%	0.0%	0.0%
Storage Operations Labor	LBSO_STOR	100.0%	26.7%	0.0%	73.3%
Storage Maintenance Labor	LSBM_STOR	100.0%	53.6%	0.0%	46.4%
Transmission					
Total Distribution Plant Factor	DISTPT_TRANS	0.0%	0.0%	0.0%	0.0%
Total Storage Plant Factor	STORPT_TRANS	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_TRANS	100.0%	100.0%	0.0%	0.0%
Total O&M	O&M_TRANS	100.0%	100.0%	0.0%	0.0%
Construction Work in Progress	CWIP_TRANS	100.0%	100.0%	0.0%	0.0%
Total Plant	Plant_TRANS	100.0%	100.0%	0.0%	0.0%
Rate Base	RB_TRANS	100.0%	100.0%	0.0%	0.0%
Total Stor, Trans, and Dist Plant	PTSUB_TRANS	100.0%	100.0%	0.0%	0.0%
Meters & Services	M&S_TRANS	0.0%	0.0%	0.0%	0.0%
Total Depreciation Expense	DEPR_TRANS	100.0%	100.0%	0.0%	0.0%
Distribution Operation Labor	LBDO_TRANS	0.0%	0.0%	0.0%	0.0%
Distribution Maintenance Labor	LBDM_TRANS	0.0%	0.0%	0.0%	0.0%
Total Labor excluding A&G	LABORxAG_TRANS	100.0%	100.0%	0.0%	0.0%
Total Labor	LABOR_TRANS	100.0%	100.0%	0.0%	0.0%
Transmission & Distribution Labor	LABTD_TRANS	0.0%	0.0%	0.0%	0.0%
Storage Operations Labor	LBSO_TRANS	0.0%	0.0%	0.0%	0.0%
Storage Maintenance Labor	LSBM_TRANS	0.0%	0.0%	0.0%	0.0%

LG&E - Gas Summary of Classifiers Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Distribution					
Total Distribution Plant Factor	DISTPT_DIST	100.0%	54.4%	45.6%	0.0%
Total Storage Plant Factor	STORPT_DIST	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_DIST	100.0%	54.2%	45.8%	0.0%
Total O&M	O&M_DIST	100.0%	59.2%	35.4%	5.4%
Construction Work in Progress	CWIP_DIST	100.0%	52.0%	48.0%	0.0%
Total Plant	Plant_DIST	100.0%	54.4%	45.6%	0.0%
Rate Base	RB_DIST	100.0%	54.4%	45.4%	0.2%
Total Stor, Trans, and Dist Plant	PTSUB_DIST	100.0%	54.4%	45.6%	0.0%
Meters & Services	M&S_DIST	100.0%	49.8%	50.2%	0.0%
Total Depreciation Expense	DEPR_DIST	100.0%	57.1%	42.9%	0.0%
Distribution Operation Labor	LBDO_DIST	100.0%	53.0%	29.1%	17.9%
Distribution Maintenance Labor	LBDM_DIST	100.0%	67.9%	32.1%	0.0%
Total Labor excluding A&G	LABORxAG_DIST	100.0%	60.5%	30.6%	8.9%
Total Labor	LABOR_DIST	100.0%	60.5%	30.6%	8.9%
Transmission & Distribution Labor	LABTD_DIST	0.0%	0.0%	0.0%	0.0%
Storage Operations Labor	LBSO_DIST	0.0%	0.0%	0.0%	0.0%
Storage Maintenance Labor	LSBM_DIST	0.0%	0.0%	0.0%	0.0%
Customer Service					
Total Distribution Plant Factor	DISTPT_CS	100.0%	0.0%	100.0%	0.0%
Total Storage Plant Factor	STORPT_CS	0.0%	0.0%	0.0%	0.0%
Total Utility Plant	TUP_CS	100.0%	0.0%	100.0%	0.0%
Total O&M	O&M_CS	100.0%	0.0%	100.0%	0.0%
Construction Work in Progress	CWIP_CS	100.0%	0.0%	100.0%	0.0%
Total Plant	Plant_CS	100.0%	0.0%	100.0%	0.0%
Rate Base	RB_CS	100.0%	0.0%	100.0%	0.0%
Total Stor, Trans, and Dist Plant	PTSUB_CS	100.0%	0.0%	100.0%	0.0%
Meters & Services	M&S_CS	100.0%	0.0%	100.0%	0.0%
Total Depreciation Expense	DEPR_CS	100.0%	0.0%	100.0%	0.0%
Distribution Operation Labor	LBDO_CS	100.0%	0.0%	100.0%	0.0%
Distribution Maintenance Labor	LBDM_CS	100.0%	0.0%	100.0%	0.0%
Total Labor excluding A&G	LABORxAG_CS	100.0%	0.0%	100.0%	0.0%
Total Labor	LABOR_CS	100.0%	0.0%	100.0%	0.0%
Transmission & Distribution Labor	LABTD_CS	0.0%	0.0%	0.0%	0.0%
Storage Operations Labor	LBSO_CS	0.0%	0.0%	0.0%	0.0%
Storage Maintenance Labor	LSBM_CS	0.0%	0.0%	0.0%	0.0%

LG&E - Gas Functional Factors	Code	Total	Procurement	Storage	Transmission	Distribution	Customer Service
INTERNAL FUNCTIONAL FACTORS							
Gas Supply Only	PROCUREMENT	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Storage Only	STORAGE	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%
Transmission Only	TRANSMISSION	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Distribution Only	DISTRIBUTION	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Distribution Plant Factor	DISTPT	100.0%	0.0%	0.0%	0.0%	62.2%	37.8%
Total Utility Plant	TUP	100.0%	0.0%	14.0%	18.9%	42.5%	24.7%
Total O&M	O&M	100.0%	1.6%	16.0%	10.2%	39.7%	32.5%
General Plant	GP	100.0%	0.0%	13.8%	18.6%	42.0%	25.5%
Mains & Services	M&S	100.0%	0.0%	0.0%	0.0%	70.3%	29.7%
Total Depreciation	DEPR	100.0%	0.0%	13.8%	18.6%	31.2%	36.3%
Rate Base	RB	100.0%	0.1%	15.8%	18.3%	41.5%	24.3%
Total Storage, Trans, Dist Plant	PTSUB	100.0%	0.0%	13.8%	18.6%	42.0%	25.5%
LABOR FUNCTIONAL FACTORS							
Distribution Operation Labor	LBDO	100.0%	0.0%	0.0%	0.0%	53.9%	46.1%
Distribution Maintenance Labor	LBDM	100.0%	0.0%	0.0%	0.0%	87.5%	12.5%
Total Labor	LABOR	100.0%	2.7%	15.5%	6.6%	40.2%	35.1%
Total Labor less A&G	LABORxAG	100.0%	2.7%	15.5%	6.5%	40.2%	35.1%
Total T&D Labor	LABTD	100.0%	0.0%	0.0%	9.8%	60.3%	29.9%
INTERNAL FUNCTIONAL FACTORS DERIVATION							
Total Storage, Trans, Dist Plant		1,331,932,589	-	184,373,472	247,934,569	559,996,561	339,627,987
Total Storage, Trans, Dist Plant	PTSUB	100.0%	0.0%	13.8%	18.6%	42.0%	25.5%
Total Distribution Plant		894,766,150	-	-	-	556,972,315	337,793,835
Total Distribution Plant Factor	DISTPT	100.0%	0.0%	0.0%	0.0%	62.2%	37.8%
Distribution Operation Labor		10,141,633	-	-	-	5,470,049	4,671,584
Labor Functional Factor	LBDO	100.0%	0.0%	0.0%	0.0%	53.9%	46.1%
Distribution Maintenance Labor		6,321,555	-	-	-	5,530,223	791,332
Distribution Maintenance Labor	LBDM	100.0%	0.0%	0.0%	0.0%	87.5%	12.5%
Total Labor		33,100,136	899,956	5,121,343	2,174,944	13,294,134	11,609,759
Total Labor	LABOR	100.0%	2.7%	15.5%	6.6%	40.2%	35.1%

LG&E - Gas Functional Factors	Code	Total	Procurement	Storage	Transmission	Distribution	Customer Service
Total Labor less A&G		27,392,469	746,895	4,239,511	1,790,491	11,000,272	9,615,299
Total Labor less A&G	LABORxAG	100.0%	2.7%	15.5%	6.5%	40.2%	35.1%
Total T&D Labor		18,253,680	-	-	1,790,491	11,000,272	5,462,916
Total T&D Labor	LABTD	100.0%	0.0%	0.0%	9.8%	60.3%	29.9%
Total O&M		95,021,402	1,508,241	15,230,753	9,686,720	37,719,476	30,876,212
Total O&M	O&M	100.0%	1.6%	16.0%	10.2%	39.7%	32.5%
Total O&M less A&G		66,343,133	903,074	10,896,585	7,026,145	26,075,951	21,441,378
Total O&M less A&G	OMxAG	100.0%	1.4%	16.4%	10.6%	39.3%	32.3%
General Plant		11,704,082	-	1,620,144	2,178,674	4,920,854	2,984,411
General Plant	PTSUB	100.0%	0.0%	13.8%	18.6%	42.0%	25.5%
Mains & Services		720,079,473	-	-	-	506,257,146	213,822,327
Mains & Services	M&S	100.0%	0.0%	0.0%	0.0%	70.3%	29.7%
Total Depreciation		65,743,752	-	9,100,614	12,237,968	20,520,567	23,884,603
Total Depreciation	DEPR	100.0%	0.0%	13.8%	18.6%	31.2%	36.3%

LG&E - Gas Data input of Taxes	Functional Factors		Proforma Taxes	Procurement	Storage	Transmission	Distribution	Customer Service
TOTI								
Taxes Other than Income	TUP	$	17,277,208	-	2,417,302	3,262,373	7,337,280	4,260,252
Total Taxes Other than Income			**17,277,208**	**-**	**2,417,302**	**3,262,373**	**7,337,280**	**4,260,252**
Income Tax								
Federal & State Income Taxes	PTSUB		17,689,793	11,432	2,801,884	3,229,397	7,344,556	4,302,525
Total Income Taxes			**17,689,793**	**11,432**	**2,801,884**	**3,229,397**	**7,344,556**	**4,302,525**
Total Taxes			**34,967,001**	**11,432**	**5,219,186**	**6,491,770**	**14,681,836**	**8,562,777**
Income Taxes at Proposed Rates								
Rate Base			1,367,652,244	883,866	216,622,259	249,674,586	567,830,149	332,641,384
Required Net Income			111,024,770	71,751	17,585,199	20,268,357	46,095,937	27,003,526
Interest Synchronization			(30,712,688)	$ (19,849)	$ (4,864,579)	$ (5,606,818)	$ (12,751,480)	$ (7,469,963)
Net Income Before Income Taxes			80,312,082	51,903	12,720,620	14,661,538	33,344,457	19,533,564
Taxable Income			80,312,082	51,903	12,720,620	14,661,538	33,344,457	19,533,564
Federal & State Income Tax			25,139,884	16,247	3,981,903	4,589,464	10,437,730	6,114,541
Income Tax at Proposed Rates			17,689,793	11,432	2,801,884	3,229,397	7,344,556	4,302,525
			25,139,884					

Tax Assumptions	
Effective State Income Tax	3.60%
Federal Taxable Income	96.40%
Federal Income Tax	21.00%
Effective Federal Income Tax	20.25%
Composite Income Tax	**23.84%**
Operating Income	76.16%
Gross Revenue Conversion Factor	1.3130
Weighted Cost of Debt	2.25%

LG&E - Gas Data input of O&M Expenses	Functional Factors	Proforma O&M Expenses	Procurement	Storage	Transmission	Distribution	Customer Service	Labor %
Procurement Expense								
Other Gas Supply								
(807, 810) Procurement Expenses	PROCUREMENT	903,074	903,074	-	-	-	-	82.7%
Total Procurement Expenses		903,074	903,074	-	-	-	-	
Storage Expenses								
Operations Expenses								
(814) Operations Supervision and Engineering	STORAGE	1,417,292	-	1,417,292	-	-	-	70.7%
(815) Maps and Records	STORAGE	-	-	-	-	-	-	0.0%
(816) Well Expenses	STORAGE	34,402	-	34,402	-	-	-	50.5%
(817) Lines Expenses	STORAGE	650,563	-	650,563	-	-	-	53.3%
(818) Compresson Station Exp - Payroll	STORAGE	2,176,010	-	2,176,010	-	-	-	24.3%
(819) Compressor Station Fuel and Power	STORAGE	161,545	-	161,545	-	-	-	0.0%
(820) Measurement and Regulator Station	STORAGE	-	-	-	-	-	-	0.0%
(821) Purification of Natural Gas	STORAGE	2,175,638	-	2,175,638	-	-	-	21.6%
(823) Gas Losses	STORAGE	-	-	-	-	-	-	0.0%
(824) Other Expenses	STORAGE	-	-	-	-	-	-	0.0%
(825) Storage Well Royalties	STORAGE	131,647	-	131,647	-	-	-	0.0%
(826) Rents	STORAGE	-	-	-	-	-	-	0.0%
Total Storage Operations Expense		6,747,096	-	6,747,096	-	-	-	
Maintenance Expenses								
(830) Maintenance Supervision and Engineering	STORAGE	788,627	-	788,627	-	-	-	67.1%
(831) Maintenance of Structures	STORAGE	-	-	-	-	-	-	0.0%
(832) Maintenance of Resovoirs	STORAGE	712,901	-	712,901	-	-	-	3.2%
(833) Maintenance of Lines	STORAGE	826,849	-	826,849	-	-	-	54.8%
(834) Main of Compressor Station Equipment	STORAGE	771,091	-	771,091	-	-	-	36.8%
(835) Main of Meas and Reg Sta. Equip	STORAGE	608	-	608	-	-	-	78.2%
(836) Main of Purification Equip	STORAGE	623,121	-	623,121	-	-	-	54.5%
(837) Main of Other Equipment	STORAGE	426,292	-	426,292	-	-	-	57.1%
Total Storage Maintenance Expense		4,149,489	-	4,149,489	-	-	-	
Total Storage Expenses		10,896,585	-	10,896,585	-	-	-	
Transmission Expenses								
Operations Expenses								
(850-867) Storage-Related Transmission Expenses	TRANSMISSION	2,415,239	-	-	2,415,239	-	-	25.5%
(850-867) Non-Storage-Related Transmission Exp	TRANSMISSION	4,610,905	-	-	4,610,905	-	-	25.5%
Total Transmission O&M		7,026,145	-	-	7,026,145	-	-	

LG&E - Gas Data input of O&M Expenses	Functional Factors	Proforma O&M Expenses	Procurement	Storage	Transmission	Distribution	Customer Service	Labor %
Distribution Expenses								
Operations Expenses								
(870) Operation Supervision and Engineering	LBDO	-	-	-	-	-	-	0.0%
(871) Dist Load Dispatching	DISTRIBUTION	1,255,129	-	-	-	1,255,129	-	78.2%
(874) Mains And Services Expenses	M&S	8,598,060	-	-	-	6,044,929	2,553,131	18.2%
(875) Meas and Reg Station Exp. - General	DISTRIBUTION	1,518,045	-	-	-	1,518,045	-	67.3%
(876) Meas and Reg Station Exp. - Industrial	CUSTSERVICE	587,866	-	-	-	-	587,866	60.8%
(877) Meas and Reg Station Exp. - City Gate	DISTRIBUTION	200,170	-	-	-	200,170	-	47.0%
(878) Meter and House Reg. Expense	CUSTSERVICE	4,551,645	-	-	-	-	4,551,645	53.4%
(879) Customer Installation Expense	CUSTSERVICE	58,717	-	-	-	-	58,717	70.2%
(880) Other Expenses	DISTPT	9,404,169	-	-	-	5,853,889	3,550,280	38.8%
(881) Rents	DISTPT	37,381	-	-	-	23,269	14,112	0.0%
Total Dist. Operations Expenses		26,211,183	-	-	-	14,895,431	11,315,752	
Maintenance Expense								
(885) Maintenance Supervision and Engineering	LBDM	-	-	-	-	-	-	0.0%
(886) Maintenance Structures	DISTRIBUTION	-	-	-	-	-	-	0.0%
(887) Maintenance Mains - Low/Med Pressure	DISTRIBUTION	1,629,038	-	-	-	1,629,038	-	49.9%
(887) Maintenance Mains - High Pressure	DISTRIBUTION	7,678,221	-	-	-	7,678,221	-	49.9%
(889) Maintenance Meas and Reg. General	DISTRIBUTION	556,550	-	-	-	556,550	-	68.5%
(890) Maintenance Meas and Reg. - Industrial	CUSTSERVICE	999,455	-	-	-	-	999,455	72.2%
(891) Maintenance Meas and Reg. - City Gate	DISTRIBUTION	934,478	-	-	-	934,478	-	43.9%
(892) Maintenance Services	CUSTSERVICE	64,254	-	-	-	-	64,254	20.0%
(893) Maintenance Meters and House Reg.	CUSTSERVICE	-	-	-	-	-	-	0.0%
(894) Maintenance Other Equipment	DISTPT	614,048	-	-	-	382,232	231,817	24.7%
Total Dist. Maintenance Expenses		12,476,045	-	-	-	11,180,519	1,295,526	
Total Distribution Expenses		38,687,228	-	-	-	26,075,951	12,611,278	
					-			
Customer Account Expense								
(901) Supervision/Customer Accts	CUSTSERVICE	1,358,416	-	-	-	-	1,358,416	73.0%
(902) Meter Reading	CUSTSERVICE	238,778	-	-	-	-	238,778	55.1%
(903) Customer Records and Collections	CUSTSERVICE	5,597,267	-	-	-	-	5,597,267	51.9%
(904) Uncollectible Accounts	CUSTSERVICE	644,083	-	-	-	-	644,083	0.0%
(905) Misc. Cust Account Expenses	CUSTSERVICE	-	-	-	-	-	-	0.0%
Total Customer Account Expenses		7,838,544	-	-	-	-	7,838,544	
Customer Service Expenses								
(907-910) Customer Service	CUSTSERVICE	991,557	-	-	-	-	991,557	12.5%
(911-916) Sales Expenses	CUSTSERVICE	-	-	-	-	-	-	0.0%
Total Customer Service Expenses		991,557	-	-	-	-	991,557	

LG&E - Gas Data input of O&M Expenses	Functional Factors	Proforma O&M Expenses	Procurement	Storage	Transmission	Distribution	Customer Service	Labor %
Administrative & General Expense								
(920) Administrative and General Salaries	LABORxAG	8,422,918	229,663	1,303,609	550,559	3,382,477	2,956,611	73.5%
(921) Office Supplies and Expenses	LABORxAG	1,682,716	45,882	260,433	109,990	675,745	590,666	0.0%
(922) Administrative Expenses Transferred	LABORxAG	(854,980)	(23,312)	(132,325)	(55,885)	(343,343)	(300,115)	67.7%
(923) Outside Services Employed	LABORxAG	4,446,829	121,249	688,232	290,664	1,785,758	1,560,925	0.0%
(924) Property Insurance	TUP	744,345	-	104,143	140,551	316,108	183,542	0.0%
(925) Injuries and Damages	LABORxAG	1,498,027	40,846	231,848	97,918	601,578	525,837	0.0%
(926) Employee Benefits	LABORxAG	8,882,465	242,193	1,374,732	580,597	3,567,022	3,117,921	0.0%
(927) Franchise Requirement	TUP	-	-	-	-	-	-	0.0%
(928) Regulatory Commission Fees	TUP	118,943	-	16,642	22,459	50,513	29,329	0.0%
(929) Duplicate Charges - Credit	LABORxAG	(411,769)	(11,227)	(63,729)	(26,915)	(165,358)	(144,539)	0.0%
(930.1) General Advertising Expense	TUP	-	-	-	-	-	-	0.0%
(930) Miscellaneous General Expenses	LABORxAG	(1,471,650)	(40,127)	(227,766)	(96,193)	(590,986)	(516,578)	0.0%
(931) Rents	TUP	227,459	-	31,824	42,950	96,597	56,087	0.0%
(935) Maintenance of General Plant	PTSUB	5,392,967	-	746,524	1,003,882	2,267,414	1,375,147	1.7%
Total A&G Expense		28,678,269	605,167	4,334,168	2,660,575	11,643,526	9,434,834	
Total O&M Expenses		**95,021,402**	**1,508,241**	**15,230,753**	**9,686,720**	**37,719,476**	**30,876,212**	-

LG&E - Gas Data input of Depreciation	Functional Factors	Gross Plant	Procurement	Storage	Transmission	Distribution	Customer Service
Depreciation Expense							
(301-303) Intangible Plant - Depr.	PTSUB	246,121	-	34,069	45,815	103,479	62,758.07
(350-357) Underground Storage Plant - Depr.	STORAGE		-	-	-	-	-
(358) Asset Retire Obligation Gas Plant - Depr.	STORAGE		-	-	-	-	-
(365-372) Storage-Related Transmission - Depr.	TRANSMISSION	3,653,529	-	-	3,653,529	-	-
(365-372) Non-Storage Related Transmission - Depr.	TRANSMISSION	6,974,910	-	-	6,974,910	-	-
(374) Land and Land Rights - Depr.	DISTPT	-	-	-	-	-	-
(375) Structures and Improvements - Depr.	DISTPT	131,072	-	-	-	81,589	49,482.49
(376) Mains - Low Pressure - Depr.	DISTRIBUTION	11,667,353	-	-	-	11,667,353	-
(376) Mains - High Pressure - Depr.	DISTRIBUTION	2,475,387	-	-	-	2,475,387	-
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. Non-HP	DISTRIBUTION	1,135,274	-	-	-	1,135,274	-
(378) Meas. & Reg. Sta. Equip. - Gen - Depr. HP	DISTRIBUTION	240,864	-	-	-	240,864	-
(379) Meas. & Reg. Sta. Equip. - City Gate - Depr.	DISTRIBUTION	1,284,742	-	-	-	1,284,742	-
(380) Services - Depr.	CUSTSERVICE	13,105,277	-	-	-	-	13,105,276.67
(381) Meters - Depr.	CUSTSERVICE	7,629,020	-	-	-	-	7,629,019.81
(382) Meter Installations - Depr.	CUSTSERVICE	-	-	-	-	-	-
(383) House Regulators - Depr.	CUSTSERVICE	846,692	-	-	-	-	846,691.56
(384) House Regulator Installations - Depr.	CUSTSERVICE	-	-	-	-	-	-
(385) Industrial Meas. & Reg Equip. - Depr.	CUSTSERVICE	47,884	-	-	-	-	47,884.46
(387) Other Equipment - Depr.	CUSTSERVICE	1,468	-	-	-	-	1,468.40
(388) Asset Retire Obligation Gas Plan- City Gate - Depr.	DISTRIBUTION	-	-	-	-	-	-
(388) Asset Retire Obligation Gas Plan- Mains - Depr.	DISTRIBUTION	-	-	-	-	-	-
(392-396) General Plant - Depr.	PTSUB	851,476	-	117,866	158,499	357,994	217,117.03
(301-399) Common Utility Plant - Depr.	PTSUB	8,489,058	-	1,175,102	1,580,208	3,569,132	2,164,615.19
(117) Gas Stored Underground - Depr.	STORAGE	7,903,707	-	7,903,707	-	-	-
Regulatory Debits and Credits	PTSUB	(940,083)	-	(130,131)	(174,993)	(395,248)	(239,710.65)
Total Depreciation Expense		**65,743,752**	**-**	**9,100,614**	**12,237,968**	**20,520,567**	**23,884,603**

LG&E - Gas Data input of Rate Base Items	Functional Factors	Gross Plant	Accumulated Depreciation	Net Plant	Procurement	Storage	Transmission	Distribution	Customer Service
Intangible Plant									
(301-303) Intangible Plant	PTSUB	2,111,722	(2,148,446)	(36,724)	-	(5,084)	(6,836)	(15,440)	(9,364)
Total Intangible Plant		2,111,722	(2,148,446)	(36,724)	-	(5,084)	(6,836)	(15,440)	(9,364)
Storage									
(350-357) Underground Storage Plant	STORAGE	200,385,275	(18,183,055)	182,202,221	-	182,202,221	-	-	-
(117 & 352) Gas Stored Underground/Non-Currer	STORAGE	10,862,274	(8,691,022)	2,171,251	-	2,171,251	-	-	-
Total Storage Plant		211,247,549	(26,874,077)	184,373,472	-	184,373,472	-	-	-
Transmission Plant									
(365-372) Storage-Related Transmission	TRANSMISSION	98,144,732	(12,917,146)	85,227,586	-	-	85,227,586	-	-
(365-372) Non-Storage-Related Transmission	TRANSMISSION	187,366,954	(24,659,971)	162,706,983	-	-	162,706,983	-	-
Total Transmission Plant		285,511,686	(37,577,116)	247,934,569	-	-	247,934,569	-	-
Distribution Plant									
(374) Land and Land Rights	DISTPT	1,224,281	(74,018)	1,150,263	-	-	-	716,014	434,250
(375) Structures and Improvements	DISTPT	4,656,597	(948,462)	3,708,135	-	-	-	2,308,233	1,399,902
(376) Mains - Low/Mid Pressure	DISTRIBUTION	575,850,979	(158,203,412)	417,647,567	-	-	-	417,647,567	-
(376) Mains - High Pressure	DISTRIBUTION	122,174,573	(33,564,993)	88,609,579	-	-	-	88,609,579	-
(378) Meas. & Reg. Sta. Equip. Gen Non-HP	DISTRIBUTION	36,646,865	(6,107,728)	30,539,137	-	-	-	30,539,137	-
(378) Meas. & Reg. Sta. Equip. Gen HP	DISTRIBUTION	7,775,128	(1,295,837)	6,479,291	-	-	-	6,479,291	-
(379) Meas. & Reg. Sta. Equip. - City Gate	DISTRIBUTION	17,241,932	(3,545,191)	13,696,741	-	-	-	13,696,741	-
(380) Services	CUSTSERVICE	431,112,834	(217,290,507)	213,822,327	-	-	-	-	213,822,327
(381) Meters	CUSTSERVICE	125,542,358	(20,257,460)	105,284,899	-	-	-	-	105,284,899
(383) House Regulators	CUSTSERVICE	30,425,508	(14,300,405)	16,125,103	-	-	-	-	16,125,103
(385) Industrial Meas. & Reg Equip.	CUSTSERVICE	1,941,824	(378,541)	1,563,283	-	-	-	-	1,563,283
(387) Other Equipment	CUSTSERVICE	1,067,977	(69,754)	998,223	-	-	-	-	998,223
(388) Asset Retire Obligation Gas Plan	DISTRIBUTION	-	-	-	-	-	-	-	-
Total Distribution Plant		1,355,660,856	(456,036,308)	899,624,548	-	-	-	559,996,561	339,627,987

LG&E - Gas Data input of Rate Base Items	Functional Factors	Gross Plant	Accumulated Depreciation	Net Plant	Procurement	Storage	Transmission	Distribution	Customer Service
General Plant									
(392-396) General Plant	PTSUB	20,129,618	(8,425,537)	11,704,082	-	1,620,144	2,178,674	4,920,854	2,984,411
(301-399) Common Utility Plant	PTSUB	124,045,485	(41,755,457)	82,290,027	-	11,391,040	15,317,999	34,597,946	20,983,041
Total General Plant		144,175,103	(50,180,994)	93,994,109	-	13,011,184	17,496,673	39,518,800	23,967,452
Additions to Utility Plant									
CWIP - Underground Storage	STORAGE			13,754,653	-	13,754,653	-	-	-
CWIP - Storage-Related Transmission	TRANSMISSION			6,717,445	-	-	6,717,445	-	-
CWIP - Non-Storage-Related Transmission	TRANSMISSION			12,824,194	-	-	12,824,194	-	-
CWIP - Low/Med Pressure Distribution Mains	DISTRIBUTION			22,992,645	-	-	-	22,992,645	-
CWIP - High Pressure Distribution Mains	DISTRIBUTION			4,878,201	-	-	-	4,878,201	-
CWIP - Other Distribution	DISTPT			21,655,955	-	-	-	13,480,357	8,175,598
CWIP - General	PTSUB			3,577,237	-	495,181	665,890	1,504,010	912,156
CWIP - Common	PTSUB			27,369,099	-	3,788,582	5,094,662	11,507,040	6,978,816
Total Additional to Utility Plant		-	-	113,769,429	-	18,038,416	25,302,191	54,362,253	16,066,569
Total Utility Plant		**1,998,706,916**	**(572,816,942)**	**1,539,659,403**	**-**	**215,417,989**	**290,726,597**	**653,862,174**	**379,652,643**
Other Rate Base Items									
Customer Advances	M&S			(3,688,202)	-	-	-	(2,593,017)	(1,095,185)
ADIT	PTSUB			(255,314,620)	-	(35,342,061)	(47,525,919)	(107,344,253)	(65,102,387)
Materials and Supplies	PTSUB			2,429,887	-	336,358	452,315	1,021,619	619,594
Prepayments	PTSUB			1,853,064	-	256,511	344,941	779,101	472,511
Gas Stored Underground	STORAGE			27,027,872	-	27,027,872	-	-	-
Cash Working Capital	O&M			55,684,839	883,866	8,925,589	5,676,652	22,104,525	18,094,207
Total Other Rate Base Items				(172,007,159)	883,866	1,204,270	(41,052,010)	(86,032,025)	(47,011,259)
Total Rate Base				**1,367,652,244**	**883,866**	**216,622,259**	**249,674,586**	**567,830,149**	**332,641,384**

Input Rate Base

LG&E - Gas Data Inputs for Forecasted Operating Revenues	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Total Test Year Revenues at Current Rates	254,617,290	171,721,230	66,165,790	5,477,645	117,444	64,922	115,105	10,955,155
Special Contract	2,247,178	1,515,562	583,960	48,344	1,037	573	1,016	96,687
Total Sales to Ultimate Customers	256,864,469	173,236,792	66,749,750	5,525,990	118,480	65,494	116,120	11,051,842
Other Revenues								
Late Payment Charges	1,172,623	904,916	213,678	17,690	379	210	372	35,379
Other Miscellaneous Revenue	192,129	129,577	49,927	4,133	89	49	87	8,267
Rent From Gas Property	164,722	111,093	42,805	3,544	76	42	74	7,087
Other Gas Revenues	30,215	20,378	7,852	650	14	8	14	1,300
Total Other Revenues	1,559,689	1,165,964	314,262	26,017	558	308	547	52,033
Total Forecasted Operating Revenues	**258,424,157**	**174,402,756**	**67,064,012**	**5,552,006**	**119,038**	**65,803**	**116,667**	**11,103,875**

LG&E - Gas Data input of Customers, Usage and Revenues	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Test Year Customers								
Test Year Customers	333,615	307,249	26,053	225	1	7	2	79
Customers Allocator	**100.0%**	92.10%	7.81%	0.07%	0.00%	0.00%	0.00%	0.02%
HP Customers		-	-	4	1	-	1	48
LP-MP Customers	333,562	307,249	26,053	221	0	7	1	31
LP-MP Customers %	**100.00%**	**92.1%**	**7.8%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Customer Expense Factors		1.00	2.00	2.00	2.00	2.00	2.00	10.00
Weighted Customers	360,614	307,249	52,106	449	2	14	4	790
Customer Accounts %	**100.0%**	**85.2%**	**14.4%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**	**0.2%**
Number of Bills	4,003,385	3,686,987	312,636	2,694	12	84	24	948
	100.00%	92.10%	7.81%	0.07%	0.00%	0.00%	0.00%	0.02%
Test Year Normalized Volumes (CCF)								
Test Year Normalized Volumes	48,911,055	19,075,214	10,503,398	1,673,082	4,750	59	51,999	17,602,553
Usage Allocator	**100.0%**	39.00%	21.47%	3.42%	0.01%	0.00%	0.11%	35.99%
Non-FT Volumes	31,308,502	19,075,214	10,503,398	1,673,082	4,750	59	51,999	
Procurement	**100.0%**	60.93%	33.55%	5.34%	0.02%	0.00%	0.17%	0.00%
Meter Costs								
Meter Costs per meter	86,117	562	2,143	27,472	1,347	4,207	1,347	49,039
Number of Customers	333,615	307,249	26,053	225	1	7	2	79
Meter Costs	$ 238,587,571	$ 172,673,891	$ 55,838,709	$ 6,167,400	$ 1,347	$ 29,449	$ 2,694	$ 3,874,081
Meter Costs %	100.00%	72.37%	23.40%	2.58%	0.00%	0.01%	0.00%	1.62%
Service Costs								
Service Costs per Customer	60,824	4,492	4,822	14,424	4,482	4,482	4,482	23,640
Number of Customers	333,615	307,249	26,053	225	1	7	2	79
Service Costs	$ 1,510,860,402	$ 1,380,092,685	$ 125,617,113	$ 3,238,187	$ 4,482	$ 31,375	$ 8,964	$ 1,867,595
Service Costs %	100.00%	91.34%	8.31%	0.21%	0.00%	0.00%	0.00%	0.12%

LG&E - Gas Data input of Customers, Usage and Revenues	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Meter Costs		**RS**	**CGS**	**IGS**	**SGSS**	**DGGS**	**AAGS**	**FT**
Low Capacity Bills	3,986,615	3,686,987	298,212	1,296	12	84	24	
High Capacity Bills	16,770	-	14,424	1,398				948
Low Capacity Customers	332,218	307,249	24,851	108	1	7	2	-
High Capacity Customers	1,398	-	1,202	117	-	-	-	79
Low Capacity Costs		562	1,347	4,207	1,347	4,207	1,347	4,207
High Capacity Costs			18,606	49,039	18,606	49,039	18,606	49,039
Composite Cost		$ 562	$ 2,143	$ 27,472	$ 1,347	$ 4,207	$ 1,347	$ 49,039
Service Cost		**RS**	**CGS**	**IGS**	**SGSS**	**DGGS**	**AAGS**	**FT**
Low Capacity Costs		4,492	4,482	4,482	4,482	4,482	4,482	4,482
High Capacity Costs			11,839	23,640	11,839	23,640	11,839	23,640
Composite Cost		$ 4,492	$ 4,822	$ 14,424	$ 4,482	$ 4,482	$ 4,482	$ 23,640

Allocators Support

LG&E - Gas Target Revenues	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Revenue Requirements at EROR								
Base Rate Revenues at EROR	317,918,655	225,737,568	72,144,367	4,877,261	53,508	19,228	52,814	15,033,910
Current Revenues	258,424,157	174,402,756	67,064,012	5,552,006	119,038	65,803	116,667	11,103,875
Increase / (Decrease) ($)	59,494,498	51,334,812	5,080,355	(674,745)	(65,530)	(46,575)	(63,853)	3,930,035
Increase / (Decrease) (%)	23.0%	29.4%	7.6%	-12.2%	-55.0%	-70.8%	-54.7%	35.4%
			0.33					
Revenue Requirements at Uniform %								
Uniform Increase in Revenues	317,918,655	214,553,818	82,503,512	6,830,191	146,443	80,952	143,526	13,660,213
Current Revenues	258,424,157	174,402,756	67,064,012	5,552,006	119,038	65,803	116,667	11,103,875
Increase / (Decrease) ($)	59,494,498	40,151,062	15,439,500	1,278,185	27,405	15,149	26,859	2,556,338
Increase / (Decrease) (%)	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%
Movement to EROR	10.00%							
Revenue Targets								
Target Revenues	317,918,655	215,672,193	81,467,597	6,634,898	137,150	74,780	134,455	13,797,582
Current Revenues	258,424,157	174,402,756	67,064,012	5,552,006	119,038	65,803	116,667	11,103,875
Increase / (Decrease) ($)	59,494,498	41,269,437	14,403,585	1,082,892	18,111	8,977	17,788	2,693,708
Increase / (Decrease) (%)	23.0%	23.7%	21.5%	19.5%	15.2%	13.6%	15.2%	24.3%
Customers	333,838	307,249	26,053	225	225	1	7	79
Usage (MWh)	50,532	19,075	10,503	1,673	1,673	5	0	17,603
Target Increase ($/ Customer/ Mo.)		$ 11.19	$ 46.07	$ 401.96	$ 6.72	$ 748.06	$ 211.76	$ 2,841.46
Target Increase ($ per MWh)		$ 2,163.51	$ 1,371.33	$ 647.24	$ 10.83	$ 1,889.66	$ 303,163.84	$ 153.03

Target Revenues From Base Rates	Total Company	Residential RS	Gas Service CGS	Gas Service IGS	Gas Service SGSS	Generation DGGS	Gas Service AAGS	Transportation FT
Target Revenues								
Total Target Revenues	317,918,655	215,672,193	81,467,597	6,634,898	137,150	74,780	134,455	13,797,582
Less: Other Revenues	1,682,219	1,248,602	346,103	28,653	614	340	602	57,305
Less: Special Contract	2,554,106	1,722,563	663,719	54,947	1,178	651	1,155	109,893
Target Revenues from Base Rates	313,682,330	212,701,028	80,457,775	6,551,298	135,357	73,789	132,698	13,630,385
Current Revenues								
Total Proforma Revenues	258,424,157	174,402,756	67,064,012	5,552,006	119,038	65,803	116,667	11,103,875
Less: Other Revenues	1,559,689	1,165,964	314,262	26,017	558	308	547	52,033
Less: Special Contract	2,247,178	1,515,562	583,960	48,344	1,037	573	1,016	96,687
Current Revenues from Base Rates	254,617,290	171,721,230	66,165,790	5,477,645	117,444	64,922	115,105	10,955,155
Base Rate Revenue Change $	59,065,040	40,979,798	14,291,985	1,073,653	17,913	8,867	17,594	2,675,230
Base Rate Revenue Change	23.2%	23.9%	21.6%	19.6%	15.3%	13.7%	15.3%	24.4%
Total Revenue Change	23.0%	23.7%	21.5%	19.5%	15.2%	13.6%	15.2%	24.3%

LG&E - Gas Revenue Target Classification	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Proposed Target Revenues	$ 313,682,330	$ 212,701,028	$ 80,457,775	$ 6,551,298	$ 135,357	$ 73,789	$ 132,698	$ 13,630,385
Revenue Requirements								
- Demand	$ 152,097,692	$ 88,490,932	$ 46,939,727	$ 2,982,715	$ 48,350	$ 97	$ 28,751	$ 13,607,121
- Customer	$ 144,330,032	$ 124,207,500	$ 18,323,876	$ 1,130,084	$ 658	$ 19,107	$ 1,880	$ 646,927
- Commodity	$ 21,490,931	$ 13,039,136	$ 6,880,764	$ 764,462	$ 4,500	$ 24	$ 22,184	$ 779,862
Total	$ 317,918,655	$ 225,737,568	$ 72,144,367	$ 4,877,261	$ 53,508	$ 19,228	$ 52,814	$ 15,033,910
Proposed Target Revenues								
- Demand	$ 152,683,494	$ 83,067,218	$ 52,919,003	$ 4,196,773	$ 129,099	$ 373	$ 103,732	$ 12,267,295
- Customer	$ 139,507,906	$ 116,594,674	$ 20,658,008	$ 1,590,064	$ 1,758	$ 73,392	$ 6,782	$ 583,227
- Commodity	$ 21,490,931	$ 13,039,136	$ 6,880,764	$ 764,462	$ 4,500	$ 24	$ 22,184	$ 779,862
Total	$ 313,682,330	$ 212,701,028	$ 80,457,775	$ 6,551,298	$ 135,357	$ 73,789	$ 132,698	$ 13,630,385
Billing Units								
CCF	48,911,055	19,075,214	10,503,398	1,673,082	4,750	59	51,999	17,602,553
Number of Bills	4,003,385	3,686,987	312,636	2,694	12	84	24	948
Unit Costs								
- Demand		4.355	5.038	2.508	27.176	6.359	1.995	0.697
- Customer		1.040	2.172	19.402	146.518	873.714	282.602	615.219
- Commodity		0.684	0.655	0.457	0.947	0.403	0.427	0.044

LG&E - Gas Target Revenues	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
Fully Allocated Customer Costs								
Rate Base	590,560,405	517,723,669	66,737,521	3,783,348	1,543	25,034	3,537	2,285,752
Net Income after taxes	70,172,784	41,901,616	23,637,213	2,372,614	78,692	48,964	70,371	2,063,314
Add: Income Taxes	10,209,011	5,127,817	4,355,221	509,739	19,552	12,522	17,807	166,354
Net income before taxes & interest	$ 80,381,795	$ 47,029,433	$ 27,992,433	$ 2,882,353	$ 98,244	$ 61,485	$ 88,177	$ 2,229,668
Add: O&M	$ 44,211,289	$ 37,553,841	$ 6,093,611	$ 336,707	$ 172	$ 2,322	$ 362	$ 224,273
Add: Depreciation & Amortization	32,678,141	28,142,772	4,083,879	278,727	103	1,641	221	170,798
Add: Taxes other than income	7,621,666	6,691,087	852,679	48,423	19	320	45	29,094
Required Customer Revenues	$ 164,892,891	$ 119,417,133	$ 39,022,602	$ 3,546,211	$ 98,539	$ 65,768	$ 88,805	$ 2,653,833
Number of Customers	359,812	307,249	26,053	225	26,053	225	1	7
Monthly cost per customer	$ 38.19	$ 32.39	$ 124.82	$ 1,316.34	$ 0.32	$ 24.41	$ 7,400.44	$ 31,593.25
Basic Customer Costs								
Plant								
(376) Mains - Low/Mid Pressure	$ 224,089,918	$ 206,412,606	$ 17,502,641	$ 148,134	$ 112	$ 4,703	$ 672	$ 21,050
(376) Mains - High Pressure	29,989,781	27,619,610	2,341,989	20,181	90	629	180	7,102
(380) Services	213,822,327	195,315,615	17,777,780	458,280	634	4,440	1,269	264,309
(381) Meters	105,284,899	76,198,241	24,640,734	2,721,575	594	12,995	1,189	1,709,570
(383) House Regulators	16,125,103	11,670,283	3,773,897	416,828	91	1,990	182	261,832
(385) Industrial Meas. & Reg Equip.	1,563,283	1,131,401	365,869	40,410	9	193	18	25,384
Total	$ 590,875,311	$ 518,347,756	$ 66,402,910	$ 3,805,408	$ 1,530	$ 24,951	$ 3,509	$ 2,289,247
Net income before taxes & interest								
Net Plant	$ 590,875,311	$ 518,347,756	$ 66,402,910	$ 3,805,408	$ 1,530	$ 24,951	$ 3,509	$ 2,289,247
Net Income after taxes	47,966,722	$ 42,079,001	$ 5,390,528	$ 308,920	$ 124	$ 2,025	$ 285	$ 185,839
Interest Expense	13,268,994	$ 11,640,278	$ 1,491,177	$ 85,456	$ 34	$ 560	$ 79	$ 51,408
Return on Equity	34,697,728	30,438,723	3,899,351	223,463	90	1,465	206	134,431
Income Taxes	10,861,341	9,528,155	1,220,604	69,950	28	459	64	42,080
Net income before taxes & interest	$ 58,828,063	51,607,156	6,611,132	378,870	152	2,484	349	227,919

LG&E - Gas Target Revenues	Total Company	Residential RS	Commercial Gas Service CGS	Industrial Gas Service IGS	Subsitute Gas Service SGSS	Distributed Generation DGGS	As Available Gas Service AAGS	Firm Transportation FT
O&M Expenses								
(874) Mains And Services Expenses	$ 5,586,952	$ 5,126,599	$ 449,228	$ 7,482	$ 10	$ 117	$ 25	$ 3,492
(878) Meter and House Reg. Expense	4,551,645	3,294,179	1,065,261	117,658	26	562	51	73,908
(879) Customer Installation Expense	58,717	42,496	13,742	1,518	0	7	1	953
(892) Maintenance Services	64,254	58,693	5,342	138	0	1	0	79
(893) Maintenance Meters and House Reg.	-	-	-	-	-	-	-	-
Total Customer Account Expenses	7,838,544	6,678,567	1,132,611	9,760	43	304	87	17,172
Total Customer Service Expenses	991,557	844,823	143,273	1,235	5	38	11	2,172
Total	$ 19,091,669	$ 16,045,356	$ 2,809,456	$ 137,790	$ 85	$ 1,030	$ 176	$ 97,777
Depreciation Expense								
(376) Mains - Low Pressure - Depr.	$ 6,260,150	$ 5,766,318	$ 488,952	$ 4,138	$ 3	$ 131	$ 19	$ 588
(376) Mains - High Pressure - Depr.	$ 837,791	$ 771,578	$ 65,426	$ 564	$ 3	$ 18	$ 5	$ 198
(380) Services - Depr.	$ 13,105,277	$ 11,970,991	$ 1,089,609	$ 28,088	$ 39	$ 272	$ 78	$ 16,200
(381) Meters - Depr.	$ 7,629,020	$ 5,521,380	$ 1,785,485	$ 197,207	$ 43	$ 942	$ 86	$ 123,877
(382) Meter Installations - Depr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(383) House Regulators - Depr.	$ 846,692	$ 612,779	$ 198,159	$ 21,887	$ 5	$ 105	$ 10	$ 13,748
(384) House Regulator Installations - Depr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(385) Industrial Meas. & Reg Equip. - Depr.	$ 47,884	$ 34,656	$ 11,207	$ 1,238	$ 0	$ 6	$ 1	$ 778
Total Depreciation	$ 28,726,813	$ 24,677,702	$ 3,638,837	$ 253,122	$ 93	$ 1,473	$ 198	$ 155,388
Basic customer-related costs	$ 106,646,546	$ 92,330,214	$ 13,059,425	$ 769,782	$ 330	$ 4,987	$ 723	$ 481,085
Number of customers	359,812	307,249	26,053	225	26,053	225	1	7
Monthly basic cost per customer	$ 24.70	$ 25.04	$ 41.77	$ 285.74	$ 0.00	$ 1.85	$ 60.24	$ 5,727.20

Kentucky Utilities

Excess Facilities Charges

		Assuming No CIAC [1]	Assuming CIAC [1]
1	Present Value of Replacement Plant as a Percentage of Original Cost	18.08	18.08
2	Original Cost Value	100	-
3	Total Present Value of Original and Replacement Cost Value as a Percentage of Original Cost	118.08	18.08
4	Monthly Carrying Charge Percentage (Levelized Carrying Charge Rate / 12 months)	0.77%	0.77%
5	Applicable Carrying Charge Charge Percentage (Lines 3 x 5)	0.90%	0.14%
6	O&M Percentage	0.37%	0.37%
7	Total Excess Facilities Charge	1.27%	0.51%

[1] Contribution-in-Aid-of-Construction (CIAC)

LOUISVILLE GAS AND ELECTRIC COMPANY

Excess Facilities Charges

		Assuming No CIAC [1]	Assuming CIAC [1]
1	Present Value of Replacement Plant as a Percentage of Original Cost	17.99	17.99
2	Original Cost Value	100	-
3	Total Present Value of Original and Replacement Cost Value as a Percentage of Original Cost	117.99	17.99
4	Monthly Carrying Charge Percentage (Levelized Carrying Charge Rate / 12 months)	0.76%	0.76%
5	Applicable Carrying Charge Charge Percentage (Lines 3 x 5)	0.90%	0.14%
6	O&M Percentage	0.39%	0.39%
7	Total Excess Facilities Charge	1.29%	0.52%

[1] Contribution-in-Aid-of-Construction (CIAC)

KENTUCKY UTILITIES COMPANY
Derivation of Distribution Demand-Related Cost for Redundant Capacity

	Primary Service	Secondary Service
Distribution Demand Costs		
Power Service	$ 287,354	$ 6,463,746
Time of Day	$ 9,138,551	$ 6,508,428
Total Cost	$ 9,425,906	$ 12,972,174
Billing Demand		
Power Service	258,111	4,816,312
Time of Day	10,815,328	6,373,360
Total Demands	11,073,438	11,189,672
Unit Cost	$ 0.85	$ 1.16
Rate Base		
Power Service	$ 3,322,062	$ 75,706,310
Time of Day	$ 105,997,733	$ 76,452,805
Total Rate Base	$ 109,319,794	$ 152,159,115
Return	$ 8,856,600	$ 12,327,249
Unit Return	$ 0.80	$ 1.10
Capacity Charge ($/kW)	$ 1.65	$ 2.26

Louisville Gas and Electric Company
Derivation of Distribution Demand-Related Cost for Redundant Capacity

	Primary Service	Secondary Service
Distribution Demand Costs		
Power Service	$ 317,929	$ 9,227,430
Time of Day	$ 8,219,234	$ 8,014,090
Total Cost	$ 8,537,163	$ 17,241,520
Billing Demand		
Power Service	176,716	3,704,506
Time of Day	5,168,542	4,806,000
Total Demands	5,345,258	8,510,506
Unit Cost	$ 1.60	$ 2.03
Rate Base		
Power Service	$ 3,251,647	$ 96,108,043
Time of Day	$ 83,979,932	$ 83,459,920
Total Rate Base	$ 87,231,579	$ 179,567,963
Return	$ 7,081,381	$ 14,577,164
Unit Return	$ 1.32	$ 1.71
Capacity Charge ($/kW)	$ 2.92	$ 3.74

Summary of Increases (Decreases) to Special Charges
Based on the 12 Months Ended December 31, 2024

Miscellaneous Charge	Current Charge From Tariffs	Actual Costs to Perform work + Escalation	Proposed Charge	Proposed Change from Current Inc./(Dec)	Difference Between Proposed Charge and Actual Costs to Perform Work
LG&E - Electric					
Disconnect/Reconnect Charge	$ 32.00	$ 50.98	$ 51.00	$ 19.00	$ 0.02
Returned Check Fee	$ 3.70	$ 2.88	$ 2.80	$ (0.90)	$ (0.08)
Meter-Test Charge	$ 79.00	$ 89.61	$ 90.00	$ 11.00	$ 0.39
Meter Pulse Relaying	$ 21.00	$ 21.69	$ 22.00	$ 1.00	$ 0.31
UAR without meter replacement	$ 49.00	$ 51.27	$ 51.00	$ 2.00	$ (0.27)
UAR Charge for 1/0 Standard Meter Replacement	$ 70.00	$ 72.39	$ 72.00	$ 2.00	$ (0.39)
UAR Charge for 1/0 AMR Meter Replacement	$ 91.00	$ 93.32	$ 93.00	$ 2.00	$ (0.32)
UAR Charge for 1/0 AMI Meter Replacement	$ 153.00	$ 145.64	$ 146.00	$ (7.00)	$ 0.36
UAR Charge for 3/0 Standard Meter Replacement	$ 159.00	$ 161.34	$ 161.00	$ 2.00	$ (0.34)
UAR Charge for 3/0 AMI Meter Replacement	$ -	$250.30	$ 250.00	$ 250.00	$ (0.30)
LG&E - Gas					
Disconnect/Reconnect Charge	$ 32.00	$ 50.98	$ 51.00	$ 19.00	$ 0.02
Returned Check Fee	$ 3.70	$ 2.88	$ 2.80	$ (0.90)	$ (0.08)
Meter-Test Charge	$ 112.86	$ 119.42	$ 119.00	$ 6.14	$ (0.42)
Inspection Charge	$ 155.00	$ 180.20	$ 180.00	$ 25.00	$ (0.20)
Meter Pulse Relaying Non-FT Non-TS2 (sheet 52)	$ 28.00	$ 33.23	$ 33.00	$ 5.00	$ (0.23)
Meter Pulse Relaying - FT/TS2 (sheet 52)	$ 8.00	$ 9.17	$ 9.00	$ 1.00	$ (0.17)
Additional Trip Charge	$ 155.00	$ 180.20	$ 180.00	$ 25.00	$ (0.20)
UAR without meter replacement	$ 49.00	$ 51.27	$ 51.00	$ 2.00	$ (0.27)
UAR with meter replacement	$ 114.00	$ 132.56	$ 133.00	$ 19.00	$ 0.44
KU					
Disconnect/Reconnect Charge	$ 37.00	$ 86.70	$ 87.00	$ 50.00	$ 0.30
Returned Check Fee	$ 3.50	$ 2.85	$ 2.80	$ (0.70)	$ (0.05)
Meter-Test Charge	$ 79.00	$ 88.76	$ 89.00	$ 10.00	$ 0.24
Meter Pulse Relaying	$ 21.00	$ 24.21	$ 24.00	$ 3.00	$ (0.21)
UAR without meter replacement	$ 45.00	$ 56.83	$ 57.00	$ 12.00	$ 0.17
UAR Charge for 1/0 Standard Meter Replacement	$ 66.00	$ 77.94	$ 78.00	$ 12.00	$ 0.06
UAR Charge for 1/0 AMR Meter Replacement	$ 87.00	$ 98.87	$ 99.00	$ 12.00	$ 0.13
UAR Charge for 1/0 AMI Meter Replacement	$ 149.00	$ 151.20	$ 151.00	$ 2.00	$ (0.20)
UAR Charge for 3/0 Standard Meter Replacement	$ 154.00	$ 166.90	$ 167.00	$ 13.00	$ 0.10
UAR Charge for 3/0 AMI Meter Replacement	$ -	$255.85	$ 256.00	$ 256.00	$ 0.15

Kentucky Utilities Company

Cost Support for LED Fixtures and Underground Poles

Company	OH/UG Poles	Property Type	kW per Light	Lumen	Useful Life	Total Installed Cost	Fixed Carrying Charge	Annual Carrying Cost	Annual Non-Fixture Maintenance Cost	Annual Distribution Energy @ LE Rate $ 0.08743	Total Annual Revenue Requirement	Monthly Rate
KU	OH	Cobra	0.071	6000-8200	25	$ 802.91	15.55%	$ 124.82	$ 2.50	$ 24.83	$ 152.15	$ 12.68
KU	OH	Cobra	0.122	13000-16500	25	$ 864.20	15.55%	$ 134.35	$ 2.50	$ 42.67	$ 179.51	$ 14.96
KU	OH	Cobra	0.194	22000-29000	25	$ 986.80	15.55%	$ 153.40	$ 2.50	$ 67.85	$ 223.75	$ 18.65
KU	OH	Open Bottom	0.048	4500-6000	15	$ 633.85	18.21%	$ 115.44	$ 2.50	$ 16.79	$ 134.72	$ 11.23
KU	OH	Cobra	0.022	2500-4000	25	$ 789.28	15.55%	$ 122.70	$ 2.50	$ 7.69	$ 132.89	$ 11.07
KU	OH	Cobra	0.039	4000-6000	25	$ 780.36	15.55%	$ 121.31	$ 2.50	$ 13.64	$ 137.45	$ 11.45
KU	OH	Directional (Flood)	0.030	4500-6000	25	$ 1,017.98	15.55%	$ 158.25	$ 2.50	$ 10.49	$ 171.24	$ 14.27
KU	OH	Directional (Flood)	0.096	14000-17500	25	$ 1,038.40	15.55%	$ 161.43	$ 2.50	$ 33.57	$ 197.50	$ 16.46
KU	OH	Directional (Flood)	0.175	22000-28000	25	$ 1,079.27	15.55%	$ 167.78	$ 2.50	$ 61.20	$ 231.48	$ 19.29
KU	OH	Directional (Flood)	0.297	35000-50000	25	$ 1,385.76	15.55%	$ 215.43	$ 2.50	$ 103.87	$ 321.79	$ 26.82
KU	UG	Cobra	0.022	2500-4000	25	$ 320.69	15.55%	$ 49.85	$ -	$ 7.69	$ 57.55	$ 4.80
KU	UG	Cobra	0.039	4000-6000	25	$ 311.77	15.55%	$ 48.47	$ -	$ 13.64	$ 62.11	$ 5.18
KU	UG	Cobra	0.071	6000-8200	25	$ 334.32	15.55%	$ 51.97	$ -	$ 24.83	$ 76.80	$ 6.40
KU	UG	Cobra	0.122	13000-16500	25	$ 395.60	15.55%	$ 61.50	$ -	$ 42.67	$ 104.165	$ 8.68
KU	UG	Cobra	0.194	22000-29000	25	$ 518.20	15.55%	$ 80.56	$ -	$ 67.85	$ 148.40	$ 12.37
KU	UG	Colonial	0.044	4000-7000	25	$ 550.09	15.55%	$ 85.52	$ -	$ 15.39	$ 100.90	$ 8.41
KU	UG	Acorn	0.040	4000-7000	25	$ 675.03	15.55%	$ 104.94	$ -	$ 13.99	$ 118.93	$ 9.91
KU	UG	Contemporary	0.057	4000-7000	25	$ 500.28	15.55%	$ 77.77	$ -	$ 19.93	$ 97.71	$ 8.14
KU	UG	Contemporary	0.087	8000-11000	25	$ 554.07	15.55%	$ 86.13	$ -	$ 30.43	$ 116.56	$ 9.71
KU	UG	Contemporary	0.143	13500-16500	25	$ 586.99	15.55%	$ 91.25	$ -	$ 50.01	$ 141.26	$ 11.77
KU	UG	Contemporary	0.220	21000-28000	25	$ 837.13	15.55%	$ 130.14	$ -	$ 76.94	$ 207.08	$ 17.26
KU	UG	Contemporary	0.380	45000-50000	25	$ 922.70	15.55%	$ 143.44	$ -	$ 132.89	$ 276.33	$ 23.03
KU	UG	Directional (Flood)	0.030	4500-6000	25	$ 673.35	15.55%	$ 104.68	$ -	$ 10.49	$ 115.17	$ 9.60
KU	UG	Directional (Flood)	0.096	14000-17500	25	$ 693.77	15.55%	$ 107.85	$ -	$ 33.57	$ 141.42	$ 11.79
KU	UG	Directional (Flood)	0.175	22000-28000	25	$ 734.64	15.55%	$ 114.21	$ -	$ 61.20	$ 175.41	$ 14.62
KU	UG	Directional (Flood)	0.297	35000-50000	25	$ 1,041.13	15.55%	$ 161.85	$ -	$ 103.87	$ 265.72	$ 22.14
KU	UG	Victorian	0.079	4000-7000	25	$ 1,548.15	15.55%	$ 240.67	$ -	$ 27.63	$ 268.30	$ 22.36

Company	OH/UG Poles	Property Type	Wattage	Lumen	Useful Life	Total Installed Cost	Fixed Carrying Charge	Annual Carrying Cost	Annual Non-Fixture Maintenance Cost	Total Annual Revenue Requirement	Monthly Rate
KU	Poles	Cobra			28	$ 1,343.33	17.05%	$ 229.06	$ 2.50	$ 231.56	$ 19.30
KU	Poles	Contemporary			28	$ 1,225.12	17.05%	$ 208.90	$ 2.50	$ 211.40	$ 17.62
KU	Poles	Post Top - Decorative Smooth			28	$ 832.72	17.05%	$ 141.99	$ 2.50	$ 144.49	$ 12.04
KU	Poles	Post Top - Historic Fluted			28	$ 1,183.53	17.05%	$ 201.81	$ 2.50	$ 204.31	$ 17.03
KU	Poles	Wood Pole			28	$ 720.85	15.12%	$ 108.97	$ 2.50	$ 111.47	$ 9.29

Louisville Gas & Electric Company

Cost Support for LED Fixtures and Underground Poles

Company	OH/UG Poles	Property Type	kW per Light	Lumen	Useful Life	Total Installed Cost	Fixed Carrying Charge	Annual Carrying Cost	Annual Non-Fixture Maintenance Cost	Annual Distribution Energy @ LE Rate $ 0.08409	Total Annual Revenue Requirement	Monthly Rate
LG&E	OH	Cobra	0.071	5500-8200	25	$ 802.45	15.74%	$ 126.34	$ 2.15	$ 23.88	$ 152.38	$ 12.70
LG&E	OH	Cobra	0.122	13000-16500	25	$ 863.21	15.74%	$ 135.91	$ 2.15	$ 41.04	$ 179.10	$ 14.92
LG&E	OH	Cobra	0.194	22000-29000	25	$ 984.76	15.74%	$ 155.05	$ 2.15	$ 65.25	$ 222.45	$ 18.54
LG&E	OH	Open Bottom	0.048	4500-6000	15	$ 636.53	18.41%	$ 117.19	$ 2.15	$ 16.15	$ 135.49	$ 11.29
LG&E	OH	Cobra	0.022	2500-4000	25	$ 788.94	15.74%	$ 124.22	$ 2.15	$ 7.40	$ 133.77	$ 11.15
LG&E	OH	Cobra	0.039	4000-6000	25	$ 780.10	15.74%	$ 122.82	$ 2.15	$ 13.12	$ 138.09	$ 11.51
LG&E	OH	Directional (Flood)	0.03	4500-6000	25	$ 993.42	15.74%	$ 156.41	$ 2.15	$ 10.09	$ 168.65	$ 14.05
LG&E	OH	Directional (Flood)	0.096	14000-17500	25	$ 1,013.67	15.74%	$ 159.60	$ 2.15	$ 32.29	$ 194.04	$ 16.17
LG&E	OH	Directional (Flood)	0.175	22000-28000	25	$ 1,054.19	15.74%	$ 165.98	$ 2.15	$ 58.86	$ 226.99	$ 18.92
LG&E	OH	Directional (Flood)	0.297	35000-50000	25	$ 1,358.05	15.74%	$ 213.82	$ 2.15	$ 99.90	$ 315.87	$ 26.32
LG&E	UG	Cobra	0.022	2500-4000	25	$ 319.85	15.74%	$ 50.36	$ -	$ 7.40	$ 57.76	$ 4.81
LG&E	UG	Cobra	0.039	4000-6000	25	$ 311.01	15.74%	$ 48.97	$ -	$ 13.12	$ 62.09	$ 5.17
LG&E	UG	Cobra	0.071	5500-8200	25	$ 333.36	15.74%	$ 52.49	$ -	$ 23.88	$ 76.37	$ 6.36
LG&E	UG	Cobra	0.122	13000-16500	25	$ 394.12	15.74%	$ 62.05	$ -	$ 41.04	$ 103.089	$ 8.59
LG&E	UG	Cobra	0.194	22000-29000	25	$ 515.67	15.74%	$ 81.19	$ -	$ 65.25	$ 146.44	$ 12.20
LG&E	UG	Colonial	0.044	4000-7000	25	$ 547.28	15.74%	$ 86.17	$ -	$ 14.80	$ 100.97	$ 8.41
LG&E	UG	Acorn	0.04	4000-7000	25	$ 515.67	15.74%	$ 81.19	$ -	$ 13.45	$ 94.64	$ 7.89
LG&E	UG	Contemporary	0.057	4000-7000	25	$ 127.03	15.74%	$ 20.00	$ -	$ 19.17	$ 39.17	$ 3.26
LG&E	UG	Contemporary	0.087	8000-11000	25	$ 556.90	15.74%	$ 87.68	$ -	$ 29.26	$ 116.95	$ 9.75
LG&E	UG	Contemporary	0.143	13500-16500	25	$ 589.68	15.74%	$ 92.84	$ -	$ 48.10	$ 140.94	$ 11.75
LG&E	UG	Contemporary	0.22	21000-28000	25	$ 838.79	15.74%	$ 132.06	$ -	$ 74.00	$ 206.06	$ 17.17
LG&E	UG	Contemporary	0.38	45000-50000	25	$ 924.02	15.74%	$ 145.48	$ -	$ 127.82	$ 273.30	$ 22.77
LG&E	UG	Directional (Flood)	0.03	4500-6000	25	$ 645.54	15.74%	$ 101.64	$ -	$ 10.09	$ 111.73	$ 9.31
LG&E	UG	Directional (Flood)	0.096	14000-17500	25	$ 665.79	15.74%	$ 104.83	$ -	$ 32.29	$ 137.12	$ 11.43
LG&E	UG	Directional (Flood)	0.175	22000-28000	25	$ 706.31	15.74%	$ 111.21	$ -	$ 58.86	$ 170.07	$ 14.17
LG&E	UG	Directional (Flood)	0.297	35000-50000	25	$ 1,010.17	15.74%	$ 159.05	$ -	$ 99.90	$ 258.95	$ 21.58
LG&E	UG	Victorian	0.039	4000-7000	25	$ 1,940.25	15.74%	$ 305.49	$ -	$ 13.12	$ 318.60	$ 26.55
LG&E	UG	London	0.079	4000-7000	25	$ 1,987.48	15.74%	$ 312.92	$ -	$ 26.57	$ 339.49	$ 28.29

Company	OH/UG Poles	Property Type	Wattage	Lumen	Useful Life	Total Installed Cost	Fixed Carrying Charge	Annual Carrying Cost	Annual Non-Fixture Maintenance Cost	Total Annual Revenue Requirement	Monthly Rate
LG&E	Poles	Cobra			28	$ 2,553.59	17.86%	$ 456.05	$ 2.15	$ 458.20	$ 38.18
LG&E	Poles	Contemporary (Short)			28	$ 1,448.64	17.86%	$ 258.72	$ 2.15	$ 260.87	$ 21.74
LG&E	Poles	Contemporary (Tall)			28	$ 1,946.90	17.86%	$ 347.70	$ 2.15	$ 349.85	$ 29.15
LG&E	Poles	Post Top - Decorative Smooth			28	$ 1,269.61	17.86%	$ 226.74	$ 2.15	$ 228.89	$ 19.07
LG&E	Poles	Post Top - Historic Fluted			28	$ 1,649.76	17.86%	$ 294.63	$ 2.15	$ 296.78	$ 24.73
LG&E	Poles	Wood Pole			28	$ 658.43	15.32%	$ 100.85	$ 5.05	$ 105.90	$ 8.82

Analysis of Late Fee Costs and Revenues

LPC Costs ($ per LPC)

Print cost - late notice	$	0.09		
Postage - late notice	$	0.59		
Customer contact - credit	$	5.36		
Total			$	6.05

LPC Revenues ($ per LPC)

2023 LPC Revenues	$	6,273,009		
2023 LPCs Assessed		1,339,538		
Total			$	4.68