

Kentucky Utilities Company
Case No. 2025-00113
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/26; Base Period 12ME 8/31/25)

Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Sponsoring Witness: Drew T. McCombs

Description of Filing Requirement:

The most recent Federal Energy Regulatory Commission Form 1 (electric), Federal Energy Regulatory Commission Form 2 (gas), or Public Service Commission Form T (telephone).

Response:

See attached.

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	(Other Overhead Construction Costs, provide details in footnote)					
6	SUBTOTAL (Total 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Total 8 & 9)					
11	Spent Nuclear Fuel (120.4)					
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)					
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)					
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing					
18	Nuclear Materials held for Sale (157)					
19	Uranium					
20	Plutonium					
21	Other (Provide details in footnote)					
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)					

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

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

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
- Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
- For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
- For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	44,456					44,456
3	(302) Franchise and Consents	55,919					55,919
4	(303) Miscellaneous Intangible Plant	88,904,409	5,908,561	21,395,518			73,417,452
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	89,004,784	5,908,561	21,395,518			73,517,827
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	26,828,421					26,828,421
9	(311) Structures and Improvements	483,033,638	2,138,564	403,082			484,769,120
10	(312) Boiler Plant Equipment	4,331,457,920	176,222,103	45,545,514			4,462,134,509
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units	380,920,313	11,011,253	2,102,266			389,829,300
13	(315) Accessory Electric Equipment	262,943,302	3,771,831	413,232			266,301,901
14	(316) Misc. Power Plant Equipment	45,863,367	1,849,417	491,963			47,220,821
15	(317) Asset Retirement Costs for Steam Production	140,236,677	7,927,621	57,402,418	(880,885)		89,880,995
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	5,671,283,638	202,920,789	106,358,475	(880,885)		5,766,965,067
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						

Page 204-207

4/9/25, 5:11 PM

FERC Form

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights	855,637					855,637
28	(331) Structures and Improvements	4,275,193					4,275,193
29	(332) Reservoirs, Dams, and Waterways	26,779,582					26,779,582
30	(333) Water Wheels, Turbines, and Generators	14,505,210	800,756	608,485			14,697,481
31	(334) Accessory Electric Equipment	1,416,846					1,416,846
32	(335) Misc. Power Plant Equipment	376,930	307,002				683,932
33	(336) Roads, Railroads, and Bridges	190,033					190,033
34	(337) Asset Retirement Costs for Hydraulic Production	863,913					863,913
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	49,263,344	1,107,758	608,485			49,762,617
36	D. Other Production Plant						
37	(340) Land and Land Rights	894,513					894,513
38	(341) Structures and Improvements	91,514,096	429,056	3,864			91,939,288
39	(342) Fuel Holders, Products, and Accessories	84,995,548	299,187	24,795			85,269,940
40	(343) Prime Movers	721,727,319	41,605,644	6,661,908			756,671,055
41	(344) Generators	140,055,972	1,892,773	961,288			140,987,457
42	(345) Accessory Electric Equipment	77,397,299	187,349	14,142			77,570,506
43	(346) Misc. Power Plant Equipment	9,953,561	443,476	5,490			10,391,547
44	(347) Asset Retirement Costs for Other Production	620,114			(132,984)		487,130
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	1,127,158,422	44,857,485	7,671,487	(132,984)		1,164,211,436
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	6,847,705,404	248,886,032	114,638,447	(1,013,869)		6,980,939,120
47	3. Transmission Plant						
48	(350) Land and Land Rights	33,658,974	12,323,408				45,982,382
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	48,337,287	16,815,984	28,695			65,124,576
50	(353) Station Equipment	463,362,241	54,751,925	370,252			517,743,914
51	(354) Towers and Fixtures	84,959,554	6,269,188				91,228,742

Page 204-207

4/9/25, 5:11 PM

FERC Form

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
52	(355) Poles and Fixtures	714,419,485	86,380,434	1,056,119			799,743,800
53	(356) Overhead Conductors and Devices	328,983,551	(14,105,696)	1,741,526			313,136,329
54	(357) Underground Conduit	385,375					385,375
55	(358) Underground Conductors and Devices	9,680,095	618,621	14,143			10,284,573
56	(359) Roads and Trails						
57	(359,1) Asset Retirement Costs for Transmission Plant	790,181		49,602			740,579
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,684,576,743	163,053,864	3,260,337			1,844,370,270
59	4. Distribution Plant						
60	(360) Land and Land Rights	9,193,151		37,019			9,156,132
61	(361) Structures and Improvements	32,670,361	2,428,179	22,450			35,076,090
62	(362) Station Equipment	340,949,112	87,506,914	791,702			427,664,324
63	(363) Energy Storage Equipment – Distribution						
64	(364) Poles, Towers, and Fixtures	525,326,786	47,302,254	4,084,072			568,544,968
65	(365) Overhead Conductors and Devices	531,092,548	67,406,768	11,129,152			587,370,164
66	(366) Underground Conduit	2,557,897	7,028	20,694			2,544,231
67	(367) Underground Conductors and Devices	254,200,879	17,843,329	542,590			271,501,618
68	(368) Line Transformers	369,523,674	27,485,140	929,231			396,079,583
69	(369) Services	163,883,474	12,611,498	231,596			176,263,376
70	(370) Meters	62,335,975	634,160	23,852,815			39,117,320
71	(371) Installations on Customer Premises	177,757	20,582				198,339
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems	168,077,077	16,128,533	4,020,025			180,185,585
74	(374) Asset Retirement Costs for Distribution Plant	538,598					538,598
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,460,527,289	279,374,385	45,661,346			2,694,240,328
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						
78	(381) Structures and Improvements						
79	(382) Computer Hardware						
80	(383) Computer Software						
81	(384) Communication Equipment						
82	(385) Miscellaneous Regional Transmission and Market Operation Plant						
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
85	6. General Plant						
86	(389) Land and Land Rights	7,130,773	536,474	231,673			7,435,574
Page 204-207							

4/9/25, 5:11 PM

FERC Form

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
87	(390) Structures and Improvements	111,635,679	9,624,255	4,279,149		6,723	116,987,508
88	(391) Office Furniture and Equipment	44,725,366	1,897,341	9,805,759		(415,386)	36,401,562
89	(392) Transportation Equipment	8,706,536	64,027	20,795			8,749,768
90	(393) Stores Equipment	732,288	91,990	15,682		(6,723)	801,873
91	(394) Tools, Shop and Garage Equipment	17,587,390	1,067,759	458,289			18,196,860
92	(395) Laboratory Equipment						
93	(396) Power Operated Equipment	8,321,835	536,179				8,858,014
94	(397) Communication Equipment	88,476,871	250,106	11,272,380		415,386	77,869,983
95	(398) Miscellaneous Equipment	104,132					104,132
96	SUBTOTAL (Enter Total of lines 86 thru 95)	287,420,870	14,068,131	26,083,727			275,405,274
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant						
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	287,420,870	14,068,131	26,083,727			275,405,274
100	TOTAL (Accounts 101 and 106)	11,369,235,090	711,290,973	211,039,375	(1,013,869)		11,868,472,819
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	11,369,235,090	711,290,973	211,039,375	(1,013,869)		11,868,472,819
Page 204-207							

FERC FORM No. 1 (REV. 12-05)

Page 204-207

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

[\(a\)](#) Concept: ElectricPlantInService

Excludes \$24,019,037 of Property Under Operating Leases recorded related to adoption and implementation of ASC 842 – Leases.

FERC FORM No. 1 (REV. 12-05)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4	
ELECTRIC PLANT LEASED TO OTHERS (Account 104)						
Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
Page 213						

4/9/25, 5:11 PM

FERC Form

Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL					

Page 213

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Pennington Gap Substation #2	08/01/2013	12/31/2028	324,088
3	Land at Green River Facility	11/01/2014	12/31/2029	309,541
4	Georgetown Pavillion Substation	06/01/2022	12/31/2026	696,155
5	Carrollton Operations Center	02/01/2023	12/31/2027	442,894
6	Mercer County Solar Field	06/30/2023	12/31/2025	16,117,971
7	Other Items less than \$250K			377,984
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				

4/9/25, 5:11 PM

FERC Form

41				
42				
43				
44				
45				
46				
47	TOTAL			18,268,633

FERC FORM No. 1 (ED, 12-96)

Page 214

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts).
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	STEAM PRODUCTION MAJOR	
2	EFFLUENT LIMITATIONS GUIDELINES GHENT ENVIRONMENTAL COST RECOVERY	68,004,417
3	GHENT LANDFILL ROAD COAL COMBUSTION RESIDUALS	2,352,570
4	GHENT 2 IDENTIFICATION FAN VARIABLE FREQUENCY DRIVE UPGRADE	2,289,273
5	GHENT LIMESTONE UNLOADER REPLACEMENT	1,956,381
6	GHENT EFFLUENT LIMITATIONS GUIDELINES BOTTOM ASH UNIT 4	1,951,383
7	TRIMBLE COUNTY COAL COMBUSTION RESIDUALS LANDFILL	1,660,940
8	EFFLUENT LIMITATIONS GUIDELINES TRIMBLE COUNTY ENVIRONMENTAL COST RECOVERY	1,313,446
9	GHENT 1 SOOT BLOWING AIR COMPRESSOR REPLACEMENT	1,130,535
10	GHENT COAL YARD CONTROL RELAY UPGRADE	1,075,592
11	BROWN 3 MILL CRANE REPLACEMENT	1,024,532
12	STEAM PRODUCTION MINOR	14,755,345
13	HYDRAULIC POWER MINOR	425,523
14	OTHER PRODUCTION MAJOR	
15	MILL CREEK UNIT 5 NATURAL GAS COMBINED CYCLE	164,010,568
16	MERCER COUNTY SOLAR	1,512,396
17	OTHER PRODUCTION MINOR	5,039,670
18	TRANSMISSION MAJOR	
19	POLE REPLACEMENT DORCHESTER POCKET NORTH	18,165,210
20	POLE BREAKER REPLACEMENT MORGANFIELD	6,330,722
21	PRIORITY REPLACEMENT TRANSMISSION LINES	4,601,224
22	ASHWOOD SOLAR NETWORK SUBSTATION UPGRADE	4,505,037
23	POLE REPLACEMENT LYNCH IMBODEN	4,195,188
24	POLE REPLACEMENT MORGANFIELD GREEN RIVER	4,103,497
25	1156 REDUNDANT RELAY BROWN COMBUSTION TURBINE	3,099,831
26	345/138KV 450 MVA SPARE TRANSFORMER	3,051,738
27	POLE REPLACEMENT IMBODEN GORGE DORCHESTER	2,751,767

Page 216

4/9/25, 5:11 PM

FERC Form

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
28	POLE REPLACEMENT DORCHESTER SAINT PAUL	1,899,094
29	PINEVILLE ROCKY BRANCH RIGHT OF WAY	1,601,826
30	TRANSMISSION LINES MATTING	1,468,017
31	POLE REPLACEMENT DORCHESTER DIXIANA	1,343,447
32	RELIABILITY NEW LINE BIG STONE GAP	1,278,002
33	PROACTIVE CONTROL HOUSE LAKE REBA POLE BREAKER REPLACEMENT	1,111,500
34	TRANSMISSION SUBSTATION EQUIPMENT FAILURES	1,067,088
35	TRANSMISSION MINOR	23,466,693
36	DISTRIBUTION MAJOR	
37	ADVANCED METERING INFRASTRUCTURE METERS	86,715,707
38	HARRODSBURG SUBSTATION TRANSFORMER CONTINGENCY PROJECT	5,165,071
39	ADVANCED METERING INFRASTRUCTURE METERS VIRGINIA	3,622,271
40	SCADA VOLTAGE CONTROL LINES	2,094,672
41	SHELBYVILLE INDUSTRIAL LAND	1,821,974
42	PURCHASE OF NEW TRANSFORMERS	1,084,270
43	OAK HILL 3814 CONTROL HOUSE	1,046,120
44	DISTRIBUTION MINOR	23,346,530
45	GENERAL PLANT MAJOR	
46	CUSTOMER SERVICE ADVANCED METERING INFRASTRUCTURE METER DEPLOYMENT	19,104,544
47	CUSTOMER SERVICE ADVANCED METERING INFRASTRUCTURE NETWORK COMMUNICATION	13,053,963
48	CUSTOMER SERVICE ADVANCED METERING INFRASTRUCTURE METER CASH	8,912,771
49	CUSTOMER SERVICE ADVANCED METERING INFRASTRUCTURE SWITCH	8,734,845
50	LIMESTONE / LOUDON RELOCATION TO LISLE AVENUE	7,718,074
51	BROADWAY OFFICE COMPLEX RENOVATIONS	3,460,796
52	ADVANCED METER INFRASTRUCTURE CUSTOMER ENGAGEMENT	2,026,345
53	ADVANCED METER INFRASTRUCTURE INTEGRATION	1,743,381
54	PROACTIVE CUSTOMER NOTIFICATION	1,688,888
55	SERVICE NOW IMPROVEMENT	1,686,884
56	PENNINGTON GAP STORE ROOM RELOCATION	1,637,815
57	WINDOWS AUTOPILOT, AZURE VIRTUAL DESKTOP, CYBERARK, AND WINDOWS UPGRADE	1,602,618
58	CUSTOMER SERVICE ADVANCED METERING INFRASTRUCTURE INFORMATION TECHNOLOGY SYSTEMS	1,421,206
59	STANDARDIZED ON PREMISE DATA CENTER HARDWARE	1,359,878
60	REPLACEMENT OF MICROWAVE COMMUNICATION PATHS	1,224,322
61	GENERAL PLANT MINOR	18,686,072
62	RESEARCH, DEVELOPMENT, AND DEMONSTRATING MINOR	320,980
Page 216		

4/9/25, 5:11 PM

FERC Form

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
43	Total	571,822,449
Page 216		

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4	
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)							
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.							
Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)		
Section A. Balances and Changes During Year							
1	Balance Beginning of Year	4,326,850,863	4,326,850,863				
2	Depreciation Provisions for Year, Charged to						
3	(403) Depreciation Expense	368,952,386	368,952,386				
4	(403,1) Depreciation Expense for Asset Retirement Costs						
5	(413) Exp. of Elec. Plt. Leas. to Others						
6	Transportation Expenses-Clearing	486,537	486,537				
7	Other Clearing Accounts						
8	Other Accounts (Specify, details in footnote):						
9.1	Other Accounts (Specify, details in footnote):						
9.2	Fuel Stock	1,673,257	1,673,257				
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	371,112,180	371,112,180				
11	Net Charges for Plant Retired:						
12	Book Cost of Plant Retired	(132,191,837)	(132,191,837)				
13	Cost of Removal	(31,764,340)	(31,764,340)				
14	Salvage (Credit)	2,800,707	2,800,707				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(161,155,470)	(161,155,470)				
16	Other Debit or Cr. Items (Describe, details in footnote):						
17.1	Accrual for Depreciation on Asset Retirement Costs - (Other Regulatory Assets FERC 182.3)	12,376,485	12,376,485				
17.2	Customer Payments Related to Construction Projects	2,141,464	2,141,464				
18	Book Cost or Asset Retirement Costs Retired	(57,452,020)	(57,452,020)				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	4,493,873,502	4,493,873,502				
Section B. Balances at End of Year According to Functional Classification							
20	Steam Production	2,672,957,250	2,672,957,250				
21	Nuclear Production						

4/9/25, 5:11 PM

FERC Form

22	Hydraulic Production-Conventional	18,391,596	18,391,596		
23	Hydraulic Production-Pumped Storage				
24	Other Production	525,484,333	525,484,333		
25	Transmission	466,032,432	466,032,432		
26	Distribution	724,286,987	724,286,987		
27	Regional Transmission and Market Operation				
28	General	86,720,904	86,720,904		
29	TOTAL (Enter Total of lines 20 thru 28)	4,493,873,502	4,493,873,502		

FERC FORM No. 1 (REV. 12-05)

Page 219

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	Ohio Valley Electric Corporation							
2	OVEC Common Stock - 250 shares - 11/18/52 - Capital Stock	11/18/1952		25,000			25,000	
3	OVEC Common Stock - 250 shares - 1/14/53 - Capital Stock	01/14/1953		25,000			25,000	
4	OVEC Common Stock - 250 shares - 3/4/53 - Capital Stock	03/04/1953		25,000			25,000	
5	OVEC Common Stock - 250 shares - 4/15/53 - Capital Stock	04/15/1953		25,000			25,000	
6	OVEC Common Stock - 250 shares - 5/20/53 - Capital Stock	05/20/1953		25,000			25,000	
7	OVEC Common Stock - 250 shares - 6/22/53 - Capital Stock	06/22/1953		25,000			25,000	
8	OVEC Common Stock - 500 shares - 7/15/53 - Capital Stock	07/15/1953		50,000			50,000	
9	OVEC Common Stock - 500 shares - 7/31/1953 - Capital Stock	07/31/1953		50,000			50,000	
10	Electric Energy Inc.							
11	EEl Common Stock - 3,500 shares - 3/6/51 - Capital Stock	03/06/1951						
12	EEl Common Stock - 2,700 shares - 8/3/53 - Capital Stock	08/03/1953						
13	EEl Common Stock - 6,200 shares - 12/30/58 - Capital Stock	12/30/1958						
42	Total Cost of Account 123.1 \$ 250,000.00		Total	250,000			250,000	

FERC FORM No. 1 (ED, 12-89)

Page 224-225

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	94,060,591	88,991,273	Electric
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	57,091,352	63,854,457	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	14,547,442	9,704,622	Electric
8	Transmission Plant (Estimated)	10,262,626	4,589,514	Electric
9	Distribution Plant (Estimated)	6,914,019	4,931,228	Electric
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	88,815,439	83,079,821	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)	11,928,335	987,675	Electric
17				
18				
19				
20	TOTAL Materials and Supplies	184,804,365	173,058,769	

FERC FORM No. 1 (REV. 12-05)

Page 227

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: StoresExpenseUndistributed		
Balance at Beginning of Year	\$	1,499,886
Total Debits		6,622,362
Total Credits		(6,193,913)
Balance at End of Year	\$	1,928,335
(b) Concept: StoresExpenseUndistributed		
Balance at Beginning of Year	\$	1,928,335
Total Debits		6,491,430
Total Credits		(7,432,090)
Balance at End of Year	\$	987,675

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year	972,295	118,250	92,861		77,535		77,535		2,093,445		3,313,671	118,250
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8	Purchases/Transfers:												
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509	12,899	1,385									12,899	1,385
19	Other:												
20	Allowances Used												

Page 228(ab)-229(ab)a

4/9/25, 5:11 PM

FERC Form

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
20.1	Allowances Used	(3)										(3)	
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year	959,399	116,865	92,861		77,535		77,535		2,093,445		3,300,775	116,865
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year	1,107		1,107		1,107		1,107		49,793		54,221	
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales	1,107								1,107		2,214	
40	Balance-End of Year			1,107		1,107		1,107		48,686		52,007	
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)	1,107	22							1,107	22	2,214	44
45	Gains		22								22		44
46	Losses												

Page 228(ab)-229(ab)a

FERC FORM No. 1 (ED. 12-95)

Page 228(ab)-229(ab)a

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year	75,352		14,637								89,989	
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8	Purchases/Transfers:												
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509	6,390										6,390	
19	Other:												
20	Allowances Used												

4/9/25, 5:11 PM

FERC Form

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
20.1	Allowances Used	45										45	
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year	68,917		14,637								83,554	
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales												
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

Page 228(ab)-229(ab)b

FERC FORM No. 1 (ED. 12-95)

Page 228(ab)-229(ab)b

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr.)] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							

4/9/25, 5:11 PM

FERC Form

20	TOTAL					
----	-------	--	--	--	--	--

FERC FORM No. 1 (ED. 12-88)

Page 230a

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

4/9/25, 5:11 PM

FERC Form

49	TOTAL					
----	-------	--	--	--	--	--

FERC FORM No. 1 (ED. 12-88)

Page 230b

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
Transmission Service and Generation Interconnection Study Costs					
1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies. 2. List each study separately. 3. In column (a) provide the name of the study. 4. In column (b) report the cost incurred to perform the study at the end of period. 5. In column (c) report the account charged with the cost of the study. 6. In column (d) report the amounts received for reimbursement of the study costs at end of period. 7. In column (e) report the account credited with the reimbursement received for performing the study.					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	System Impact Study(TS)				
3	Madisonville West			1,565	561.6
4	Affected S.S MISO	20,375	561.6	20,375	561.6
5	Shelby Logistics-SIS	2,728	561.6	3,691	561.6
6	LKE Pavilion-SIS	249	561.6	337	561.6
7	KMPA Paducah LD	9,193	561.6	1,613	561.6
8	DNR Mercer SLR	1,324	561.6	1,792	561.6
9	DNR Brown BESS	83	561.6	112	561.6
10	AFSS PJM TC1+FT	28,267	561.6		
11	Facilities Study (FS)				
12	LKE Ang Evy69kV	8,108	561.6	7,457	561.6
13	LKE Peabdy Wash	865	561.6	936	561.6
14	PJM TVA	36,716	561.6		
15	Shelby Logistics-FS	866	561.6		
16	LKE Pavilion-FS	385	561.6		
17	KMPA Paducha Load	139	561.6		
18	LKE DNR-BROWN	4,909	561.6		
20	Total	114,207		37,878	
21	Generation Studies				
22	Feasibility Study (GS)				
23	G'ville to Wickliffe	246	561.7		
24	Harrodsbrg-Westcliff	461	561.7	1,429	561.7
25	Zion-GRS 69kV	362	561.7		
26	Facilities Study (GS)				

4/9/25, 5:11 PM

FERC Form

27	Grahamville 161kV	11,949	561.7		
28	Kenton-Wed 138 kV	15,102	561.7		
29	SpncrRd Frmer138 kV	5,269	561.7		
30	KYSte Hospital69kV	9,457	561.7		
31	Brown BESS 345kV	6,618	561.7		
32	System Impact Study (GS)				
33	Spncr Rd to Frmers	631	561.7		
34	KY Ste Hospital 69kV	7,678	561.7		
35	Kenton-Wedonia	61	561.7	1,079	561.7
36	Brown BESS345kV	708	561.7		
37	Grahamville161kV	2,145	561.7		
38	Earl to Madison 69kV	500	561.7		
39	DorchBlack 69kV	5,822	561.7		
39	Total	67,009		2,508	
40	Grand Total	181,216		40,386	

FERC FORM No. 1 (NEW, 03-07)

Page 231

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	ARO Generation Coal Combustion Residuals	213,243,012	9,844,488	407	18,277,783	204,809,717
2	ASC 715 - Pension and Postretirement	96,091,380	17,421,274	926/107	33,230	113,479,424
3	Plant Outage Normalization	28,421,347		510-514/553/554	5,129,794	23,291,553
4	Pension Gain/Loss Amortization - 15 Year	39,897,098	(4,612,117)			35,284,981
5	ASC 740 - Income Taxes	31,717,961	3,233,819	410/411/282/283	924,046	34,027,734
6	Forward Starting Swaps Losses	23,921,283		427	2,397,988	21,523,295
7	Asset Retirement Obligation	19,777,658	4,386,804	230	183,243	23,981,219
8	Summer Storm 2018	2,555,708		593	479,195	2,076,513
9	Municipal Formula Rate True-Up	749,332	1,220,731	447	1,160,048	810,015
10	Rate Case Expenses	211,486	104,382	928	211,486	104,382
11	AMI Capital - KY Electric	705,909	95,360			801,269
12	Off-Systems Sales Tracker	625,000	350,000	440-445	666,000	309,000
13	AMI O&M - KY Electric	6,994,981	6,704,536			13,699,517
14	Utility Settlement	7,500,000	1,126,220			8,626,220
15	2023 Wind Storm	11,016,643				11,016,643
16	Environmental Cost Recovery	992,000	476,000	440-445	1,468,000	
17	Generation Capital		34,817			34,817
18	May 2024 Storms		4,998,332			4,998,332
19	September 2024 Storms		10,608,235			10,608,235
20	KY Fuel Adjustment Clause	201,000	13,948,000	440-445	14,149,000	
44	TOTAL	484,621,798	69,940,881		45,079,813	509,482,866

Page 232

FERC FORM No. 1 (REV. 02-04)

Page 232

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
[a] Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			

4/9/25, 5:11 PM

FERC Form

The information below includes the rate order or document number, if applicable and the period of amortization for each regulatory asset listed on page 232.

ARO Generation Coal Combustion Residuals

Order/docket number :

KPSC 2020-00349

VSCC PUR 2019-00060

Amortization Period: Amortization period for closed plants is from July 2016 through June 2026 and amortization period for open plants is from July 2016 extending through June 2041.

ASC 715 - Pension and Postretirement

Order/docket number :

KPSC 2020-00349

FERC A07-1-000

VSCC PUR 2019-00060

Amortization Period : Ongoing

Plant Outage Normalization

Order/docket number :

KPSC 2020-00349

Amortization Period : July 2021 to June 2029

Pension Gain/Loss Amortization - 15 Year

Order/docket number:

KPSC 2020-00349

Amortization Period : Ongoing

ASC 740 - Income Taxes

Order/docket number :

KPSC 2020-00349

VSCC PUR 2019-00060

Amortization Period : Ongoing

Forward Starting Swaps Losses

Order/docket number :

KPSC 2020-00349

VSCC PUR 2019-00060

Amortization Period : September 2015 to October 2045

Asset Retirement Obligation

Order/docket number :

KPSC 2020-00349

FERC ER08-1588-000

VSCC PUR 2019-00060

Amortization Period : Ongoing

Summer Storm 2018

Order/docket number :

KPSC 2020-00349

Amortization Period : May 2019 to April 2029

Municipal Formula Rate True-Up

Order/docket number:

FERC ER-13-2428

Amortization Period : Ongoing

Rate Case Expenses

Order/docket number :

KPSC 2020-00349

Amortization Period : July 2021 through June 2024

AMI Capital- KY Electric

Order/docket number

KPSC 2020-00349

Off-System Sales Tracker

Order/docket number :

KPSC 2020-00349

807 KAR 5:056

Amortization Period : Ongoing

AMI O&M - KY Electric

Order/docket number

KPSC 2020-00349

Utility Settlement

Order/docket number:

4/9/25, 5:11 PM

FERC Form

KPSC 2021-00462
2023 Wind Storm <i>Order/docket number:</i> KPSC 2023-00093
Environmental Cost Recovery <i>Order/docket number:</i> KRS 278,183 <i>Amortization Period :</i> Ongoing
Generation Capital <i>Order/docket number:</i> KPSC 2022-00402
May 2024 Storms <i>Order/docket number:</i> KPSC 2024-00181
September 2024 Storms <i>Order/docket number:</i> KPSC 2024-00329
KY Fuel Adjustment Clause <i>Order/docket number:</i> 807 KAR 5:056 <i>Amortization Period :</i> Ongoing

FERC FORM No. 1 (REV. 02-04)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Miscellaneous Deferred Debits	13,802	24,110	142, 128	26,587	11,325
2	Finance Expense		348,762	181, 428, 923	286,502	62,260
3	Key Man Life Insurance	28,123,804	1,182,215			29,306,019
4	Unamortized Debt Expense	1,409,920	292,331	930.2	289,109	1,413,142
5	Advanced Contract Payments		15,098,833	107	1,344,709	13,754,124
6	Pole Attachment Application	198,361	4,168,737	142, 174	4,367,098	0
7	Cane Run 7 LTSP Asset	16,773,287	10,057,640	107, 108, 553	22,220,150	4,610,777
8	Brown 6 and 7 LTSA Asset	1,817,030	607,252			2,424,282
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	48,336,204				51,581,929

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
ACCUMULATED DEFERRED INCOME TAXES (Account 190)			
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.			
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Interest Rate Swaps	7,113,022	6,754,332
3	Other Post Retirement & Employment Benefits	10,627,003	10,406,231
4	Regulatory Tax Adjustments	153,077,156	146,971,361
5	Coal Combustion Residual ARO	6,169,572	5,359,749
6	Excess Deferred Taxes	9,028,616	8,675,829
7	Workers' Compensation	663,425	604,934
8	Environmental Cost Recovery		1,483,777
9	Vacation Pay	1,119,972	1,227,591
10	R&D Costs - Section 174	2,690,028	
11	Leases	5,158,232	6,158,100
12	Air Permit Fees	729,018	895,940
13	State Tax Credit Carryforward	3,927,198	3,507,452
14	Asset Retirement Obligation	10,217,371	10,719,709
15	Valuation Allowances	(2,310,750)	(1,848,600)
16	Demand Side Management	354,041	2,500,988
17	Fuel Adjustment Clause KY		1,263,967
7	Other	1,443,086	3,321,481
8	TOTAL Electric (Enter Total of lines 2 thru 7)	210,006,990	208,002,841
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17.1	Other Deductions	323,403	323,411
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	210,330,393	208,326,252

Page 234

4/9/25, 5:11 PM

FERC Form

Notes	

4/9/25, 5:11 PM

FERC Form

FERC FORM NO. 1 (ED, 12-88)

Page 234

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxes		
Balance at Beginning of Year	\$	221,787,021
Less Debits to:		
Account 410.1		13,855,354
Account 410.2		4
Other Balance Sheet Accounts		6,773,133
Plus Credits to:		
Account 411.1		9,171,759
Account 411.2		104
Balance at End of Year	\$	210,330,393
(b) Concept: AccumulatedDeferredIncomeTaxes		
Balance at Beginning of Year	\$	210,330,393
Less Debits to:		
Account 410.1		5,097,194
Account 410.2		1
Other Balance Sheet Accounts		8,699,721
Plus Credits to:		
Account 411.1		11,792,766
Account 411.2		9
Balance at End of Year	\$	208,326,252

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company					This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4	
CAPITAL STOCKS (Account 201 and 204)										
<div>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</div> <div>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</div> <div>3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</div> <div>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</div> <div>5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.</div> <div>6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.</div>										
Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock, Without Par Value	80,000,000			37,817,878	308,139,978				
6	Total	80,000,000			37,817,878	308,139,978				
7	Preferred Stock (Account 204)									
8	Perferred Stock, Without Par Value	5,300,000								
9	Preference Stock, Without Par Value	2,000,000								
14	Total	7,300,000								

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2025-03-18	Year/Period of Report End of: 2024/ Q4
Other Paid-In Capital			
1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change. a. Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation. b. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related. c. Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. d. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.			
Line No.	Item (a)	Amount (b)	
1	Donations Received from Stockholders (Account 208)		
2	Beginning Balance Amount		
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders		
4	Ending Balance Amount		
5	Reduction in Par or Stated Value of Capital Stock (Account 209)		
6	Beginning Balance Amount		
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock		
8	Ending Balance Amount		
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)		
10	Beginning Balance Amount		
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock		
12	Ending Balance Amount		
13	Miscellaneous Paid-In Capital (Account 211)		
14	Beginning Balance Amount	1,000,358,083	
15.1	Capital Contributions	126,000,000	
15.2	Return of Capital to Parent	(103,000,000)	
16	Ending Balance Amount	1,023,358,083	
17	Other Paid in Capital		
18	Beginning Balance Amount		
19.1	Increases (Decreases) in Other Paid-In Capital		
20	Ending Balance Amount		
40	Total	1,023,358,083	

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
CAPITAL STOCK EXPENSE (Account 214)			
1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.			
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)	
1	Expenses on Common Stock	321,289	
22	TOTAL	321,289	

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 146 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds, and in column (b) include the related account number.
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received, and in column (b) include the related account number.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued, and in column (b) include the related account number.
5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (m). Explain in a footnote any difference between the total of column (m) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1	Bonds (Account 221)												
2	Pollution Control Bonds:												
3	Carroll County 2002 Series A, due 02/01/2032, Variable	221	20,930,000		120,138			05/23/2002	02/01/2032	05/23/2002	02/01/2032	20,930,000	770,399
4	Carroll County 2002 Series B, due 02/01/2032, Variable	221	2,400,000		83,078			05/23/2002	02/01/2032	05/23/2002	02/01/2032	2,400,000	88,607
5	Mercer County 2002 Series A, due 02/01/2032, Variable	221	7,400,000		92,678			05/23/2002	02/01/2032	05/23/2002	02/01/2032	7,400,000	273,206
6	Muhlenberg County 2002 Series A, due 02/01/2032, Variable	221	2,400,000		93,078			05/23/2002	02/01/2032	05/23/2002	02/01/2032	2,400,000	88,037
7	Carroll County 2004 Series A, due 10/01/2034, 1.750%	221	50,000,000		1,795,795			10/20/2004	10/01/2034	10/20/2004	10/01/2034	50,000,000	875,000
8	Carroll County 2006 Series B, due 10/01/2034, 2.125%	221	54,000,000		2,013,646			02/23/2007	10/01/2034	02/23/2007	10/01/2034	54,000,000	1,147,500
9	Carroll County 2008 Series A, due 02/01/2032, 2.000%	221	77,947,405		1,569,861			10/17/2008	02/01/2032	10/17/2008	02/01/2032	77,947,405	1,558,948
10	Carroll County 2016 Series A, due 09/01/2042, 1.550%	221	96,000,000		1,446,180			08/25/2016	09/01/2042	08/25/2016	09/01/2042	96,000,000	1,488,000

Page 256-257

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 147 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
11	Carroll County 2018 Series A, due 02/01/2026, 3.375%	221	17,875,000		580,514			09/05/2018	02/01/2026	09/05/2018	02/01/2026	17,875,000	603,281
12	Trimble County 2023 Series A, due 06/01/2054, 4.700%	221	60,000,000		711,006			12/06/2023	06/01/2054	12/06/2023	06/01/2054	60,000,000	2,820,000
13	First Mortgage Bonds:												
14	2010 due 11/01/2040, 5.125%	221	750,000,000		7,480,434		8,137,500	11/16/2010	11/01/2040	11/16/2010	11/01/2040	750,000,000	38,437,500
15	2013 due 11/15/2043, 4.650%	221	250,000,000		2,773,770		1,800,000	11/14/2013	11/15/2043	11/14/2013	11/15/2043	250,000,000	10,187,368
16	2015 due 10/01/2025, 3.300%	221	250,000,000		2,014,576		107,500	09/28/2015	10/01/2025	09/28/2015	10/01/2025	250,000,000	9,659,230
17	2015 due 10/01/2045, 4.375%	221	550,000,000		5,907,847	(5,535,000)	207,500	09/28/2015	10/01/2045	09/28/2015	10/01/2045	550,000,000	25,051,258
18	2020 due 06/01/2050, 3.300%	221	500,000,000		5,482,003		2,455,000	06/03/2020	06/01/2050	06/03/2020	06/01/2050	500,000,000	16,500,000
19	2023 due 04/15/2033, 5.450%	221	400,000,000		3,528,990		912,000	03/20/2023	04/15/2033	03/20/2023	04/15/2033	400,000,000	21,800,000
20	Subtotal		3,088,952,405		35,693,594	(5,535,000)	13,619,500					3,088,952,405	131,348,334
21	Reacquired Bonds (Account 222)												
22													
23													
24													
25	Subtotal												
26	Advances from Associated Companies (Account 223)												
27													
28													
29													
30	Subtotal												
31	Other Long Term Debt (Account 224)												
32	Mid-Term Debt:												
33		224											
33	Subtotal												

Page 256-257

4/9/25, 5:11 PM

FERC Form

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
33	TOTAL		3,088,952,405									3,088,952,405	131,348,334

Page 256-257

FERC FORM No. 1 (ED. 12-96)

Page 256-257

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: ClassAndSeriesOfObligationCouponRateDescription Pollution control series bonds are obligations of KU, issued in connection with tax-exempt pollution control revenue bonds issued by various governmental entities, principally counties in Kentucky. A loan agreement obligates KU to make debt service payments to the county that equate to the debt service due from the county on the related pollution control revenue bonds.
(b) Concept: ClassAndSeriesOfObligationCouponRateDescription Proceeds from KU's First Mortgage Bonds issued in 2010 were used to repay the loans from a PPL subsidiary and for general corporate purposes. Proceeds from KU's First Mortgage Bond issued in 2013 were used for capital expenditures and general corporate purposes. Proceeds from KU's First Mortgage Bonds issued in 2015 were used to pay maturing debt, pay down short-term debt, and general corporate purposes. The First Mortgage Bonds were issued at a discount. Proceeds from KU's First Mortgage Bonds issued in 2020 were used to repay the maturing 2010 First Mortgage Bonds. The First Mortgage Bonds were issued at a discount. Proceeds from KU's First Mortgage Bonds issued in 2023 were used to repay short-term debt and for other general corporate purposes. The First Mortgage Bonds were issued at a discount. As of December 31, 2024, all the Company's long-term debt is collateralized by a first mortgage lien on substantially all the assets of the Company in Kentucky.
(c) Concept: InterestExpenseOnLongTermDebtIssued The amount reported of \$131,348,334 represents the balance in Account 427. The difference between the reported amount and the sum of Account 427 and 430 is due to the \$2,019,701 in Account 430, which is related to Kentucky Utilities' allocation of interest related to intercompany debt with an affiliate.

FERC FORM No. 1 (ED. 12-96)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	355,591,111
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Contributions in Aid of Construction	15,661,919
6	Over/Under Collections - VA Fuel Clause	917,000
7	Environmental Cost Recovery	6,939,000
8	Demand Side Management	8,605,000
9	Fuel Adjustment Clause KY	5,267,000
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Taxes: Utility Operating Income	87,597,714
11	Amortization of Regulatory Asset/Liability Associated with Net Forward Starting Swaps	960,356
12	Amortization of Storm Regulatory Assets	479,197
13	Capitalized Interest	30,048,002
14	Coal Combustion Residual ARO	8,460,061
15	Contingent Liabilities	669,028
16	Customer Advances for Construction	18,664,968
17	Investment Tax Credit	262,886
18	Non-Deductible Expenses	2,275,051
19	Plant Outage Normalization	5,129,794
20	R & D Costs - Section 174	8,897,404
21	Other	4,040,330
14	Income Recorded on Books Not Included in Return	
15	Investment Tax Credit	1,944,696
16	Muni True-Up Regulatory Asset	60,683

Page 261

4/9/25, 5:11 PM

FERC Form

Line No.	Particulars (Details) (a)	Amount (b)
17	AFUDC Flow Through	6,985,145
18	AFUDC Debt	4,014,390
19	Deductions on Return Not Charged Against Book Income	
20	Federal Income Taxes: Other Income and Deductions	1,008,280
21	Provision for Deferred Income Taxes	13,144,225
22	May 2024 Storms	4,998,332
23	September 2024 Storms	10,608,236
24	AMI Regulatory Assets and Liabilities	1,391,741
25	Cost of Removal	31,933,122
26	Life Insurance	1,182,215
27	Pensions	6,475,314
28	Post Employment Benefits	514,378
29	Post Retirement Benefits	370,479
30	Tax Over Book Depreciation, Net and Repairs	50,883,023
31	Other	2,196,307
27	Federal Tax Net Income	422,755,255
28	Show Computation of Tax:	
29	Federal Tax Net Income	422,755,255
30	21% Rounded	88,778,604
31	Less: Tax Credits and Adjustments to Prior Years' Taxes to Accrual	2,189,170
32	Total	86,589,434
Page 261		

FERC FORM NO. 1 (ED, 12-96)

Page 261

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (l) through (o) how the taxes were distributed, Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations, Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED			
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Included in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1	Income	Income Tax	Federal	2024	3,272,112	0	86,546,915	85,219,617		4,599,410		87,597,714			(1,050,799)
2					0	0				0					
3	Subtotal Federal Tax				3,272,112	0	86,546,915	85,219,617		4,599,410		87,597,714			(1,050,799)
4	Income	Income Tax	Kentucky	2024	144,035	0	17,453,327	16,549,983		1,047,379		17,706,029			(252,702)
5	Public Service Commission	Other License And Fees Tax	Kentucky	2024	0	1,250,497	2,620,428	2,739,863		0	1,369,932	2,620,428			
6	Subtotal State Tax				144,035	1,250,497	20,073,755	19,289,846		1,047,379	1,369,932	20,326,457			(252,702)
7	Kentucky and Virginia	Property Tax	Kentucky and Virginia	2024	27,005,843	0	48,151,427	45,627,661		29,529,609		46,059,635			2,091,792
8	Subtotal Property Tax				27,005,843	0	48,151,427	45,627,661		29,529,609		46,059,635			2,091,792
9	Federal and Kentucky Unemployment Insurance	Unemployment Tax	Federal and Kentucky	2024	19,109	0	64,386	61,782		21,713		101,143			(36,757)
10	Subtotal Unemployment Tax				19,109	0	64,386	61,782		21,713		101,143			(36,757)

Page 262-263

4/9/25, 5:11 PM

FERC Form

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED			
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Included in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408,1, 409,1) (l)	Extraordinary Items (Account 409,3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
11	Kentucky Use Tax	Sales And Use Tax	Kentucky	2024	548,105	0	7,195,649	7,048,747		695,007		42,844			7,152,805
12	Virginia Use Tax	Sales And Use Tax	Virginia	2024	16,284	0	326,225	306,369		36,140					326,225
13	Subtotal Sales And Use Tax				564,389	0	7,521,874	7,355,116		731,147		42,844			7,479,030
14	Miscellaneous	Miscellaneous Other Tax	Federal and Kentucky	2024	0	0				0		76,694			(76,694)
15	Subtotal Miscellaneous Other Tax				0	0				0		76,694			(76,694)
16	FICA	Payroll Tax	Federal	2024	704,787	0	7,370,273	7,406,233		668,827		9,504,140			(2,133,867)
17	Subtotal Payroll Tax				704,787	0	7,370,273	7,406,233		668,827		9,504,140			(2,133,867)
18	Subtotal Other Taxes And Fees				0	0				0					
40	TOTAL				31,710,275	1,250,497	169,728,630	164,960,255		36,598,085	1,369,932	163,708,627			6,020,003
Page 262-263															

FERC FORM NO. 1 (ED, 12-96)

Page 262-263

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfTaxesAccruedPrepaidAndCharged			
Segregation of Other	Other (I)	Page 117 Other Inc & Deductions 408.2 - 409.2	Other Accounts
Income	\$ (1,050,799)	\$ (1,008,280)	\$ (42,519)
FICA	(2,133,867)	—	(2,133,867)
Total Federal Tax	(3,184,666)	(1,008,280)	(2,176,386)
Income	(252,702)	(252,702)	—
Public Service Commission	—	—	—
Total State Tax	(252,702)	(252,702)	—
Kentucky and Virginia	2,091,792	396	2,091,396
Total Property Tax	2,091,792	396	2,091,396
Federal and Kentucky Unemployment Insurance	(36,757)	—	(36,757)
Total Unemployment Tax	(36,757)	—	(36,757)
Kentucky Use Tax	7,152,805	—	7,152,805
Virginia Use Tax	326,225	—	326,225
Total Sales and Use Tax	7,479,030	—	7,479,030
Miscellaneous	(76,694)	—	(76,694)
Total Miscellaneous Tax	(76,694)	—	(76,694)
TOTAL	\$ 6,020,003	\$ (1,260,586)	\$ 7,280,589
Reconciliation to Page: 114, Line No.: 14, Column: c			
Other:			
Electric Total	\$ 163,708,627		
Less Federal Income	(87,597,714)		
Less State Income	(17,706,029)		
Total	\$ 58,404,884	Form 1 114 -14	58,404,884

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4		
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)										
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.										
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%									
3	4%									
4	7%									
5	10%									
6	15%	76,812,015			420	1,627,919		75,184,096		63 years
7	Various	6,229,585	411.4	262,886	420	316,776		6,175,695		25 and 63 years
8	TOTAL Electric (Enter Total of lines 2 thru 7)	83,041,600		262,886		1,944,695		81,359,791		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
47	OTHER TOTAL									
48	GRAND TOTAL	83,041,600		262,886		1,944,695		81,359,791		

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Deferred Compensation	399			35	434
2	Uncertain Tax Position - Federal	645,314			42,519	687,833
3	Long Term Retainage	26,128	232	26,128	606,849	606,849
4	Uncertain Tax Position - Interest	62,388			53,560	115,948
47	TOTAL	734,229		26,128	702,963	1,411,064

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Accelerated Amortization (Account 281)										
2	Electric										
3	Defense Facilities										
4	Pollution Control Facilities										
5	Other										
5.1	Other										
8	TOTAL Electric (Enter Total of lines 3 thru 7)										
9	Gas										
10	Defense Facilities										
11	Pollution Control Facilities										
12	Other										
12.1	Other										
15	TOTAL Gas (Enter Total of lines 10 thru 14)										
16	Other										
16.1	Other										
16.2	Other										
17	TOTAL (Acct 281) (Total of 8, 15 and 16)										
18	Classification of TOTAL										
19	Federal Income Tax										
20	State Income Tax										
21	Local Income Tax										

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	996,194,931	128,645,602	139,153,912			182/190/254/283	5,680,944	182/190/254/283	21,590,649	1,001,596,326
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	996,194,931	128,645,602	139,153,912				5,680,944		21,590,649	1,001,596,326
6	Other	(1,061,890)	416,959	16,839							(661,770)
9	TOTAL Account 282 (Total of Lines 5 thru 8)	995,133,041	129,062,561	139,170,751				5,680,944		21,590,649	1,000,934,556
10	Classification of TOTAL										
11	Federal Income Tax	819,629,889	103,266,784	116,208,525				4,824,831		19,510,063	821,373,380
12	State Income Tax	175,502,952	25,795,777	22,962,226				856,113		2,080,586	179,560,976
13	Local Income Tax										

FERC FORM NO. 1 (ED. 12-96)

Page 274-275

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

[\(a\)](#) Concept: AccumulatedDeferredIncomeTaxesOtherProperty
The ARO balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2023, is \$5,282,844 and the Coal Combustion Residual ARO balance is \$3,558,737.
The Regulatory Tax Adjustments balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2023, is (\$378,014,790). Please see Footnote 6, Income and Other Taxes, within the Notes to Financial Statements for additional detail.
The Lease right-of-use assets balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2023, is \$5,153,226.

[\(b\)](#) Concept: AccumulatedDeferredIncomeTaxesOtherProperty
The ARO balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2024, is \$4,736,393 and the Coal Combustion Residual ARO balance is \$2,742,236.
The Regulatory Tax Adjustments balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2024, is (\$359,407,397). Please see Footnote 6, Income and Other Taxes, within the Notes to Financial Statements for additional detail.
The Lease right-of-use assets balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2024, is \$6,144,036.

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3	Interest Rate Swaps	5,968,361	25,179	623,477							5,370,063
4	Regulatory Tax Adjustments	7,913,631					182	516,024	182	1,092,312	8,489,919
5	Coal Combustion Residual ARO	53,204,132	263,258	2,367,366							51,100,024
6	Excess Deferred Taxes	598,513									598,513
7	Pension - Regulatory Asset	27,143,300	3,798,284	1,248,209							29,693,375
8	Asset Retirement Obligation	4,934,527	1,092,926	44,137							5,983,316
9	Fuel Adjustment Clause KY	50,150	764,008	814,158							
10	Rate Case Expenses	52,766	15,059	41,781							26,044
11	Pensions	10,147,256	2,931,791	3,866,275							9,212,772
12	Other	3,114,170	2,608,736	1,459,433			282	247,214	282	51,915	4,068,174
13	Loss on Reacquired Debt	1,727,222	6,323	156,571							1,576,974
14	Plant Outage Normalization Regulatory Asset	7,091,127	53,863	1,333,746							5,811,244
15	Casualty Loss - Storm Damages	3,386,304	4,062,739	288,460							7,160,583
16	Utility Settlement Regulatory Asset	1,871,250	292,817	11,825							2,152,242
9	TOTAL Electric (Total of lines 3 thru 8)	127,202,709	15,914,983	12,255,438				763,238		1,144,227	131,243,243
10	Gas										
11											
12											
Page 276-277											

Page 276-277

4/9/25, 5:11 PM

FERC Form

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
13												
14												
15												
16												
17	TOTAL Gas (Total of lines 11 thru 16)											
18	TOTAL Other											
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	127,202,709	15,914,983	12,255,438				763,238		1,144,227	131,243,243	
20	Classification of TOTAL											
21	Federal Income Tax	101,560,378	12,955,619	9,966,778				425,124		937,838	105,061,933	
22	State Income Tax	25,642,331	2,959,364	2,288,660				338,114		206,389	26,181,310	
23	Local Income Tax											
NOTES												
Page 276-277												

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4			
OTHER REGULATORY LIABILITIES (Account 254)						
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Liabilities being amortized, show period of amortization.						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	ASC 740- Income Taxes	554,896,276	410/411/190/282	23,067,098	87,395	531,916,573
2	ASC 715 - Pension and Postretirement	37,206,778	926 / 107	492,496	690,646	37,404,928
3	Forward Starting Swaps Gains	28,509,104	427	1,437,632		27,071,472
4	Environmental Cost Recovery		440-445	2,709,000	8,656,000	5,947,000
5	DSM Cost Recovery	1,419,000	440-445	798,000	9,403,000	10,024,000
6	AMI Legacy Meters	308,869			1,346,845	1,655,714
7	VA Fuel Component	41,000	440-445	437,000	1,354,000	958,000
8	AMI O&M - KY Electric	2,626,203			4,458,684	7,084,887
9	KY Fuel Adjustment Clause		440-445	6,305,000	11,371,000	5,066,000
10	Off-Systems Sales Tracker		440-445	443,000	443,000	
11	Municipal Formula Rate True-Up		440-445	142,984	142,984	
41	TOTAL	625,007,230		35,832,210	37,953,554	627,128,574
Page 278						

FERC FORM NO. 1 (REV 02-04)

Page 278

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

<div><div>[a] Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities</div><div>The information below includes the rate order or document number, if applicable and the period of amortization for each regulatory liability listed on page 278.</div><div><div><div>ASC 740 - Income Taxes</div><div>Order/docket number: KPSC 2020-00349 VSCC PUR 2019-00060 Amortization Period : Ongoing</div></div><div><div>ASC 715 - Pension and Postretirement</div><div>Order/docket number: KPSC 2020-00349 FERC AJ07-1-000 VSCC PUR 2019-00060 Amortization Period : Ongoing</div></div><div><div>Forward Starting Swap Gains</div><div>Order/docket number: KPSC 2020-00349 VSCC PUR 2019-00060 Amortization Period : September 2015 to October 2045</div></div><div><div>Environmental Cost Recovery</div><div>Order/docket number: KRS 278.183 Amortization Period : Ongoing</div></div><div><div>DSM Cost Recovery</div><div>Order/docket number: KRS 278.285 Amortization Period : Ongoing</div></div><div><div>AMI Legacy Meters</div><div>Order/docket number: KPSC 2020-00349</div></div><div><div>VA Fuel Component</div><div>Order/docket number: Title 56 of the Code of Virginia Chapter 10, Section 56-249.6 Amortization Period : Ongoing</div></div><div><div>AMI O&M - KY Electric</div><div>Order/docket number: KPSC 2020-00349</div></div><div><div>KY Fuel Adjustment Clause</div><div>Order/docket number: 807 KAR 5:056 Amortization Period : Ongoing</div></div><div><div>Off-System Sales Tracker</div><div>Order/docket number: KPSC 2020-00349 807 KAR 5:056 Amortization Period : Ongoing</div></div><div><div>Municipal Formula Rate True-Up</div><div>Order/docket number: FERC ER-13-2428 Amortization Period : Ongoing</div></div></div></div>

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

Electric Operating Revenues

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	749,372,939	708,998,367	6,258,346	5,858,490	473,342	469,424
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	505,153,361	485,294,778	4,153,959	3,922,244	87,625	87,147
5	Large (or Ind.) (See Instr. 4)	444,434,092	449,564,007	6,196,783	6,084,477	1,688	1,710
6	(444) Public Street and Highway Lighting	7,101,636	7,623,733	19,347	20,565	1,530	1,513
7	(445) Other Sales to Public Authorities	158,805,637	152,540,698	1,594,400	1,533,434	9,909	9,818
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	1,864,867,665	1,804,021,583	18,222,835	17,419,210	574,094	569,612
11	(447) Sales for Resale	51,676,625	40,108,363	1,312,423	936,584	16	16
12	TOTAL Sales of Electricity	1,916,544,290	1,844,129,946	19,535,258	18,355,794	574,110	569,628
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	1,916,544,290	1,844,129,946	19,535,258	18,355,794	574,110	569,628
15	Other Operating Revenues						
16	(450) Forfeited Discounts	3,894,151	3,639,956				

Page 300-301

4/9/25, 5:11 PM

FERC Form

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
17	(451) Miscellaneous Service Revenues	1,512,985	2,444,360				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	10,498,469	5,063,216				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	⁰⁰ 1,261,277	⁰⁰ 1,167,437				
22	(456.1) Revenues from Transmission of Electricity of Others	⁰⁰ 36,559,293	⁰⁰ 30,492,757				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
25.1	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	53,726,175	42,807,726				
27	TOTAL Electric Operating Revenues	1,970,270,465	1,886,937,672				

Line12, column (b) includes \$ ⁰⁰(17,830,916.00) of unbilled revenues.
Line12, column (d) includes ⁰⁰35,930 MWH relating to unbilled revenues

Page 300-301

FERC FORM NO. 1 (REV. 12-05)

Page 300-301

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: SalesToUltimateConsumers

Lighting Service, Restricted Lighting Service, Lighting Energy Service & Traffic Energy Services provided to customers are unmetered sales. These customers are charged according to the tariff rates through rate schedules LS, RLS, LE & TE and are included in each customer class, with a majority of the unmetered sales recorded in FERC 444, Public Street and Highway Lighting .

(b) Concept: OtherElectricRevenue

East Kentucky Power Cooperative	\$	377,283
Renewable Energy Credit		290,302
Other items less than \$250,000 each		593,692
Total for Other Electric Revenues (456)	\$	1,261,277

(c) Concept: RevenuesFromTransmissionOfElectricityOfOthers

East Kentucky Power Cooperative	\$	16,857,651
Kentucky Municipal Energy Agency		6,779,719
Owensboro Municipal Utilities		3,586,445
Kentucky Municipal Power Agency		3,719,048
Tennessee Valley Authority		2,036,553
Midcontinent Independent System Operator		1,023,901
Louisville Gas and Electric Company		594,900
City of Bardstown		912,910
City of Nicholasville		892,981
Other items less than \$250,000 each		155,185
Total for Revenues from Transmission of Electricity of Others (456.1)	\$	36,559,293

(d) Concept: OtherElectricRevenue

East Kentucky Power Cooperative	\$	374,882
Other items less than \$250,000 each		792,555
Total for Other Electric Revenues (456)	\$	1,167,437

(e) Concept: RevenuesFromTransmissionOfElectricityOfOthers

East Kentucky Power Cooperative	\$	13,871,231
Kentucky Municipal Energy Agency		5,993,028
Owensboro Municipal Utilities		3,042,608
Kentucky Municipal Power Agency		2,852,486
Tennessee Valley Authority		1,628,406
Midcontinent Independent System Operator		1,030,488
Louisville Gas and Electric Company		337,442
City of Bardstown		803,303
City of Nicholasville		772,016
Other items less than \$250,000 each		161,749
Total for Revenues from Transmission of Electricity of Others (456.1)	\$	30,492,757

(f) Concept: RevenueFromSalesOfElectricityUnbilled

4/9/25, 5:11 PM

FERC Form

The net unbilled revenue represents the following:		
Base Revenue	\$	4,122,000
Fuel Adjustment Clause		(5,267,000)
Demand Side Management		(8,605,000)
Environmental Cost Recovery		(6,939,000)
Off-System Sales Tracker		(316,000)
Levelized Fuel Factor		(917,000)
Solar Capacity Charge		91,084
Net Unbilled	\$	(17,830,916)
(g) Concept: MegawattHoursOfElectricitySoldUnbilled		
Unbilled revenues and MWH represent the net change in unbilled revenues and MWH from the previous period, therefore the change could be positive or negative.		
FERC FORM NO. 1 (REV. 12-05)		

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)					
1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.					
Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
Page 302					

4/9/25, 5:11 PM

FERC Form

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

Page 302

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential Service - KY (440)	5,903,831	703,851,005	449,574	13,132	0.1192
2	Residential Time-of-Day E - KY (440)	1,748	189,732	107	16,336	0.1085
3	Residential Time-of-Day D - KY (440)	12	2,371	1	12,000	0.1976
4	General Service - KY (440)	1,409	213,214	943	1,494	0.1513
5	Lighting Service - KY (440)	17,830	5,087,318	38,376	465	0.2853
6	Restricted Lighting Service - KY (440)	1,678	330,618	2,163	776	0.1970
7	Residential Service - VA (440)	319,712	45,215,477	22,575	14,162	0.1414
8	General Service - VA (440)	81	12,465	146	555	0.1539
9	Private Outdoor Lighting - VA (440)	2,277	849,068	4,659	489	0.3729
10	Street Lighting Service - VA (440)	123	29,262	5	24,600	0.2379
11	Duplicate Customers (440)			(45,207)		
12	Reclassifications and Adjustments (440)	24	6,264			0.2610
41	TOTAL Billed Residential Sales	6,248,725	755,786,794	473,342	13,201	0.1210
42	TOTAL Unbilled Rev. (See Instr. 6)	9,621	(6,413,855)			(0.6667)
43	TOTAL	6,258,346	749,372,939	473,342	13,222	0.1197

FERC FORM NO. 1 (ED. 12-95)

Page 304

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNumberAndTitleOfRateSchedule
Includes current and prior period reclassifications between FERC accounts and net billing adjustments. Negative amounts are due to adjustments or the net presentation of unbilled volumes.
(b) Concept: ResidentialSalesBilled
Includes Fuel Adjustment Clause of (\$161,334)
(c) Concept: ResidentialSalesBilled
Includes Fuel Adjustment Clause of (\$103)
(d) Concept: ResidentialSalesBilled
Includes Fuel Adjustment Clause of (\$2)
(e) Concept: ResidentialSalesBilled
Includes Fuel Adjustment Clause of (\$200)
(f) Concept: ResidentialSalesBilled
Includes Fuel Adjustment Clause of (\$1,371)
(g) Concept: ResidentialSalesBilled
Includes Fuel Adjustment Clause of (\$66)

FERC FORM NO. 1 (ED. 12-95)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential Service - KY (442)	576	\$67,581	191	3,016	0.1173
2	General Service - KY (442)	1,555,577	\$243,616,624	76,850	20,242	0.1566
3	All Electric School - KY (442)	12,416	\$1,434,459	69	179,942	0.1155
4	Power Service - KY (442)	1,243,435	\$142,509,547	3,250	382,595	0.1146
5	Time of Day Secondary Svc - KY (442)	791,824	\$66,488,866	366	2,163,454	0.0840
6	Time of Day Primary Service - KY (442)	271,907	\$21,728,764	47	5,785,255	0.0799
7	Retail Transmission Service - KY (442)	56,715	\$3,092,084	2	28,357,500	0.0545
8	Lighting Service - KY (442)	39,502	\$9,692,399	18,714	2,111	0.2454
9	Restricted Lighting Service - KY (442)	6,530	\$1,457,463	2,344	2,786	0.2232
10	Lighting Energy Service - KY (442)	949	\$72,065	53	17,906	0.0759
11	Elec Vehicle Charging Svc - KY (442)	60	\$11,968	11	5,455	0.1995
12	Outdoor Sports Lighting Svc - KY (442)	77	\$14,279	1	77,000	0.1854
13	General Time of Day Service - KY (442)	727	\$94,056	24	30,292	0.1294
14	Residential Service - VA (442)	2,099	283,937	176	11,926	0.1353
15	General Service - VA (442)	60,445	8,749,953	3,488	17,329	0.1448
16	Power Service - VA (442)	66,507	7,346,925	127	523,677	0.1105
17	Time of Day Secondary Svc - VA (442)	17,946	1,845,226	7	2,563,714	0.1028
18	Time of Day Primary Service - VA (442)	12,438	1,707,936	6	2,073,000	0.1373
19	Private Outdoor Lighing - VA (442)	1,038	338,218	878	1,182	0.3258
20	Street Lighting Service - VA (442)	8	1,890	1	8,000	0.2363
21	Duplicate Customers (442)			(18,980)		
22	Reclassifications and Adjustments (442)	592	79,708			0.1346
41	TOTAL Billed Small or Commercial	4,141,368	510,633,948	87,625	47,262	0.1233

Page 304

4/9/25, 5:11 PM

FERC Form

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	12,591	(5,480,587)			(0.4353)
43	TOTAL Small or Commercial	4,153,959	505,153,361	87,625	47,406	0.1216
Page 304						

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNumberAndTitleOfRateSchedule
Includes current and prior period reclassifications between FERC accounts and net billing adjustments. Negative amounts are due to adjustments or the net presentation of unbilled volumes
(b) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of \$80
(c) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of (\$155,420)
(d) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of \$1,225
(e) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of (\$144,603)
(f) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of (\$102,388)
(g) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of \$9,544
(h) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of (\$146,285)
(i) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of (\$1,990)
(j) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of (\$113)
(k) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of \$105
(l) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of \$(238)
(m) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of \$7
(n) Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of (\$1,527)

FERC FORM NO. 1 (ED, 12-95)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	General Service - KY (442)	60,284	8,146,677	738	81,686	0.1351
2	Power Service - KY (442)	130,323	17,372,200	357	365,050	0.1333
3	Time of Day Secondary Svc - KY (442)	788,932	69,325,193	258	3,057,876	0.0879
4	Time of Day Primary Service - KY (442)	3,095,610	223,671,804	163	18,991,472	0.0723
5	Retail Transmission Service - KY (442)	1,505,210	98,069,188	18	83,622,778	0.0652
6	Fluctuating Load Service - KY (442)	532,440	22,210,498	1	532,440,000	0.0417
7	Lighting Service - KY (442)	1,788	371,398	654	2,734	0.2077
8	Restricted Lighting Service - KY (442)	608	99,586	111	5,477	0.1638
9	Special Contract - KY (442)		219,934	1		
10	General Service - VA (442)	1,362	179,926	36	37,833	0.1321
11	Power Service - VA (442)	10,828	1,730,120	10	1,082,800	0.1598
12	Time of Day Secondary Svc - VA (442)	1,350	170,104	1	1,350,000	0.1260
13	Time of Day Primary Service - VA (442)	53,678	6,089,401	7	7,668,286	0.1134
14	Retail Transmission Service - VA (442)	4,578	891,367	2	2,289,000	0.1947
15	Private Outdoor Lighting - VA (442)	20	6,694	34	588	0.3347
16	Duplicate Customers (442)			(703)		
17	Reclassifications and Adjustments (442)	2	4,914			2.4570
41	TOTAL Billed Large (or Ind.) Sales	6,187,013	448,559,004	1,688	3,665,292	0.0725
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	9,770	(4,124,912)			(0.4222)
43	TOTAL Large (or Ind.)	6,196,783	444,434,092	1,688	3,671,080	0.0717

Page 304

FERC FORM NO. 1 (ED, 12-95)

Page 304

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNumberAndTitleOfRateSchedule
Includes current and prior period reclassifications between FERC accounts and net billing adjustments. Negative amounts are due to adjustments or the net presentation of unbilled volumes.
(b) Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of (\$7,520)
(c) Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of \$1,625
(d) Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of (\$8,414)
(e) Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of \$225,053
(f) Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes Fuel Adjustment Clause of \$1,343,849
(g) Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of \$991,739
(h) Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of (\$142)
(i) Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of (\$21)

FERC FORM NO. 1 (ED. 12-95)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	General Service - KY (444)		635	782		
2	Lighting Service - KY (444)	15,870	6,307,801	993	15,982	0.3975
3	Restricted Lighting Service - KY (444)	2,217	640,559	113	19,619	0.2889
4	Lighting Energy Service - KY (444)	214	16,171	20	10,700	0.0756
5	Traffic Energy Service - KY (444)	990	115,264	602	1,645	0.1164
6	Private Outdoor Lighing - VA (444)	49	16,867	14	3,500	0.3442
7	Street Lighting Service - VA (444)	606	172,191	29	20,897	0.2841
8	Duplicate Customers (444)			(1,023)		
9	Reclassifications and Adjustments (444)	(437)	(49,852)			0.1141
41	TOTAL Billed Public Street and Highway Lighting	19,509	7,219,636	1,530	12,751	0.3701
42	TOTAL Unbilled Rev. (See Instr. 6)	(162)	(118,000)			0.7284
43	TOTAL	19,347	7,101,636	1,530	12,645	0.3671

FERC FORM NO. 1 (ED. 12-95)

Page 304

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNumberAndTitleOfRateSchedule
Includes current and prior period reclassifications between FERC accounts and net billing adjustments. Negative amounts are due to adjustments or the net presentation of unbilled volumes.
(b) Concept: PublicStreetAndHighwayLightingBilled
Includes fuel adjustment clause of \$0
(c) Concept: PublicStreetAndHighwayLightingBilled
Includes fuel adjustment clause of \$2,884
(d) Concept: PublicStreetAndHighwayLightingBilled
Includes fuel adjustment clause of \$1,701
(e) Concept: PublicStreetAndHighwayLightingBilled
Includes fuel adjustment clause of (\$15)
(f) Concept: PublicStreetAndHighwayLightingBilled
Includes fuel adjustment clause of \$169

FERC FORM NO. 1 (ED. 12-95)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential Service - KY (445)	4,874	650,645	691	7,054	0.1335
2	Volunteer Fire Department - KY (445)	1,131	130,990	66	17,136	0.1158
3	General Service - KY (445)	135,914	21,022,499	5,753	23,625	0.1547
4	All Electric School - KY (445)	108,078	12,276,255	332	325,536	0.1136
5	Power Service - KY (445)	285,740	34,644,074	683	418,360	0.1212
6	Time of Day Secondary Svc - KY (445)	257,844	23,965,443	165	1,562,691	0.0929
7	Time of Day Primary Service - KY (445)	650,334	48,567,335	47	13,836,894	0.0747
8	Retail Transmission Service - KY (445)	49,833	3,110,082	1	49,833,000	0.0624
9	Lighting Service - KY (445)	20,214	6,231,442	3,373	5,993	0.3083
10	Restricted Lighting Service - KY (445)	2,944	975,450	390	7,549	0.3313
11	Lighting Energy - KY (445)	3,764	285,697	92	40,913	0.0759
12	Traffic Energy Service - KY (445)	1,052	130,793	536	1,963	0.1243
13	Outdoor Sports Lighting Svc - KY (445)	309	100,728	5	61,800	0.3260
14	Residential Service - VA (445)	663	96,970	63	10,524	0.1463
15	General Service - VA (445)	13,407	1,915,907	690	19,430	0.1429
16	Power Service - VA (445)	14,617	1,732,886	37	395,054	0.1186
17	Time of Day Secondary Svc - VA (445)	2,495	269,320	2	1,247,500	0.1079
18	Time of Day Primary Service - VA (445)	15,136	1,333,260	2	7,568,000	0.0881
19	Private Outdoor Lighting - VA (445)	669	216,936	295	2,268	0.3243
20	Street Lighting Service - VA (445)	752	210,976	45	16,711	0.2806
21	School Service - VA (445)	20,048	2,574,873	128	156,625	0.1284
22	Water Pumping Service - VA (445)	651	55,179	15	43,400	0.0848
23	Duplicate Customers (445)			(3,502)		

Page 304

4/9/25, 5:11 PM

FERC Form

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
24	42 Reclassifications and Adjustments (445)	(180)	1,459			(0.0081)
41	TOTAL Billed Other Sales to Public Authorities	1,590,289	160,499,199	9,909	160,489	0.1009
42	TOTAL Unbilled Rev. (See Instr. 6)	4,111	(1,693,562)			(0.4120)
43	TOTAL	1,594,400	158,805,637	9,909	160,904	0.0996
Page 304						

FERC FORM NO. 1 (ED. 12-95)

Page 304

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNumberAndTitleOfRateSchedule
Includes current and prior period reclassifications between FERC accounts and net billing adjustments. Negative amounts are due to adjustments or the net presentation of unbilled volumes.
(b) Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment clause of (\$965)
(c) Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment clause of \$60
(d) Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment clause of \$3,513
(e) Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment clause of \$3,638
(f) Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment clause of (\$16,271)
(g) Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment clause of \$528
(h) Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment clause of \$46,696
(i) Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment clause of \$7,438
(j) Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment clause of \$671
(k) Concept: OtherSalesToPublicAuthoritiesBilled
Includes Fuel Adjustment Clause of (\$402)
(l) Concept: OtherSalesToPublicAuthoritiesBilled
Includes Fuel Adjustment Clause of \$122
(m) Concept: OtherSalesToPublicAuthoritiesBilled
Includes Fuel Adjustment Clause of \$194
(n) Concept: OtherSalesToPublicAuthoritiesBilled
Includes Fuel Adjustment Clause of (\$8)

FERC FORM NO. 1 (ED. 12-95)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES						
<div>1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.</div> <div>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.</div> <div>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</div> <div>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</div> <div>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</div> <div>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</div>						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	18,186,904	1,882,698,581	574,094	31,679	0.1035
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	35,931	(17,830,916)			(0.4963)
43	TOTAL - All Accounts	18,222,835	1,864,867,665	574,094	31,742	0.1023

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 183 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k).
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	City of Bardstown	RQ	185	29	29	30	183,375	6,058,274	1,000,550	4,919,335	11,978,159
2	City of Nicholasville	RQ	157	29	29	29	170,205	5,910,066	919,071	4,421,139	11,250,276
3	Altop Energy Trading LLC	OS	(3)				18		734		734

Page 310-311

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 184 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
4	Associated Electric Cooperative Inc.	OS	(3)				1,063		41,542		41,542
5	Big Rivers Electric Corp.	OS	(17)							88	88
6	Constellation Generation Company, LLC	OS	(3)				473		28,957		28,957
7	Dominion Energy South Carolina, Inc.	OS	(3)				85		3,769		3,769
8	Duke Energy Carolinas, LLC	OS	(3)				586		27,148		27,148
9	Duke Energy Florida, LLC	OS	(3)				155		8,307		8,307
10	Dynasty Power, Inc.	OS	(3)				34		1,477		1,477
11	East Kentucky Power Cooperative	OS	(SA 4)				18		543	162,870	163,413
12	ETC Endure Energy, LLC	OS	(3)				2		71		71
13	Hoosier Energy Rural Electric Coop	OS	(17)							962	962
14	Indiana Municipal Power Agency	OS	(CB SA4)				838		27,807		27,807
15	Indiana Municipal Power Agency	OS	(SA 3)				239		7,375		7,375
16	Kentucky Municipal Energy Agency	OS	(CB 23)				88		3,078		3,078
17	Kentucky Municipal Energy Agency	OS	(SA 23)				3,690		114,747	516,174	630,921
18	Kentucky Municipal Power Agency	OS	(SA13) (17)				903		31,753	282,407	314,160
19	Louisville Gas and Electric Company	SF	(RS 508)				821,872		19,296,212		19,296,212
20	Louisville Gas and Electric Company	OS	(17)							5,818	5,818
21	Macquarie Energy, LLC	OS	(3)				11,844		738,735		738,735
22	Midcontinent Independent System Operat.	OS	(3)				34,988		2,277,058		2,277,058
23	North Carolina Electric Membership Corporation	OS	(3)				1,851		76,245		76,245
24	Owensboro Municipal Utilities	OS	(CB 15)				470		31,943		31,943
25	Owensboro Municipal Utilities	OS	(SA 15)				1,290		40,547	299,060	339,607

Page 310-311

4/9/25, 5:11 PM

FERC Form

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
26	PJM Settlement, Inc.	(v) OS	(3)				51,392		2,844,909		2,844,909
27	Rainbow Energy Marketing Corporation	(u) OS	(3)				15,693		871,284		871,284
28	Southern Company Services, Inc.	(u) OS	(3)				1,452		63,863		63,863
29	Tennessee Valley Authority	(u) OS	(3)				5,830		313,904		313,904
30	Tennessee Valley Authority	(u) OS	(SA 11)				21		652	(u) 19,584	20,236
31	The Energy Authority	(u) OS	(3)				3,331		145,961		145,961
32	The Energy Authority	(u) OS	(10)				590		22,376		22,376
33	City of Bardstown	AD	185					(u) 130,383	(u) (61,745)		68,638
34	City of Nicholasville	AD	157					(u) 128,752	(u) (61,148)		67,604
35	Appalachian Power Company	RQ	(u) 408				27		2,411	(u) 1,577	3,988
15	Subtotal - RQ						353,607	11,968,340	1,922,032	9,342,051	23,232,423
16	Subtotal-Non-RQ						958,816	259,135	26,898,104	1,286,963	28,444,202
17	Total						1,312,423	12,227,475	28,820,136	10,629,014	51,676,625

Page 310-311

FERC FORM NO. 1 (ED. 12-90)

Page 310-311

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: NameOfCompanyOrPublicAuthorityReceivingElectricityPurchasedForResale Indiana Municipal Power Agency has a 12.88% ownership interest in LG&E's and KU's Trimble County Generating Unit No. 2.
(b) Concept: NameOfCompanyOrPublicAuthorityReceivingElectricityPurchasedForResale KU and LG&E are owned by LKE.
(c) Concept: StatisticalClassificationCode Market Based Sales
(d) Concept: StatisticalClassificationCode Market Based Sales
(e) Concept: StatisticalClassificationCode Schedule 2 Reactive Supply and Voltage Control
(f) Concept: StatisticalClassificationCode Market Based Sales
(g) Concept: StatisticalClassificationCode Market Based Sales
(h) Concept: StatisticalClassificationCode Market Based Sales
(i) Concept: StatisticalClassificationCode Market Based Sales
(j) Concept: StatisticalClassificationCode Market Based Sales
(k) Concept: StatisticalClassificationCode Schedule 4 Energy Imbalance Service Schedule 2 Reactive Supply and Voltage Control Schedule 12 Distribution of Penalty Revenues.
(l) Concept: StatisticalClassificationCode Market Based Sales
(m) Concept: StatisticalClassificationCode Schedule 2 Reactive Supply and Voltage Control Schedule 12 Distribution of Penalty Revenues
(n) Concept: StatisticalClassificationCode Cost Based Sales
(o) Concept: StatisticalClassificationCode Schedule 9 Generator Imbalance
(p) Concept: StatisticalClassificationCode Cost Based Sales
(q) Concept: StatisticalClassificationCode Schedule 4 Energy Imbalance Service Schedule 2 Reactive Supply and Voltage Control Schedule 3 Regulation and Frequency Response Service Schedule 5 Operating Reserve-Spinning Reserve Service Schedule 6 Operating Reserve-Supp. Reserve Service Schedule 12 Distribution of Penalty Revenues

4/9/25, 5:11 PM

FERC Form

(c) Concept: StatisticalClassificationCode
Schedule 4 Energy Imbalance Service Schedule 2 Reactive Supply and Voltage Control Schedule 3 Regulation and Frequency Response Service Schedule 5 Operating Reserve-Spinning Reserve Service Schedule 6 Operating Reserve-Supp. Reserve Service Schedule 12 Distribution of Penalty Revenues
(s) Concept: StatisticalClassificationCode
Schedule 2 Reactive Supply and Voltage Control
(t) Concept: StatisticalClassificationCode
Market Based Sales
(u) Concept: StatisticalClassificationCode
Market Based Sales
(v) Concept: StatisticalClassificationCode
Market Based Sales
(w) Concept: StatisticalClassificationCode
Cost Based Sales
(x) Concept: StatisticalClassificationCode
Schedule 4 Energy Imbalance Service Schedule 2 Reactive Supply and Voltage Control Schedule 3 Regulation and Frequency Response Service Schedule 5 Operating Reserve-Spinning Reserve Service Schedule 6 Operating Reserve-Supp. Reserve Service Schedule 12 Distribution of Penalty Revenues
(y) Concept: StatisticalClassificationCode
Market Based Sales
(z) Concept: StatisticalClassificationCode
Market Based Sales
(aa) Concept: StatisticalClassificationCode
Market Based Sales
(ab) Concept: StatisticalClassificationCode
Market Based Sales
(ac) Concept: StatisticalClassificationCode
Schedule 4 Energy Imbalance Service Schedule 2 Reactive Supply and Voltage Control Schedule 12 Distribution of Penalty Revenues
(ad) Concept: StatisticalClassificationCode
Market Based Sales
(ae) Concept: StatisticalClassificationCode
Cost Based Sales
(af) Concept: RateScheduleTariffNumber
Rate Schedule FERC No. 185.
(ag) Concept: RateScheduleTariffNumber
Rate Schedule FERC No. 157.
(ah) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(ai) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(aj) Concept: RateScheduleTariffNumber
(17) LG&E and KU Joint ProForma Open Access Transmission Tariff Attachment F ProForma NITSA
(ak) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)

4/9/25, 5:11 PM

FERC Form

(al) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(am) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(an) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(ao) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(ap) Concept: RateScheduleTariffNumber
(SA 4) LG&E and KU Joint ProForma Open Access Transmission Tariff - Attachment F NITSA FERC No. 4
(aq) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(ar) Concept: RateScheduleTariffNumber
(17) LG&E and KU Joint ProForma Open Access Transmission Tariff - Attachment F ProForma NITSA
(as) Concept: RateScheduleTariffNumber
(CB SA4) LG&E and KU CBR Tariff Service Agreement No. 4
(at) Concept: RateScheduleTariffNumber
(SA 3) LG&E and KU Joint Pro Forma Open Access Transmission Tariff Attachment A Long-Term Firm PTP Transmission Service Agreement FERC No. 3
(au) Concept: RateScheduleTariffNumber
(10) LG&E and KU CBR Tariff ProForma Service Agreement
(av) Concept: RateScheduleTariffNumber
(SA 23) LG&E and KU Joint ProForma Open Access Transmission Tariff - Attachment F NITSA FERC No. 23
(aw) Concept: RateScheduleTariffNumber
(17) Effective 9/6/2023 executed ProForma Attachment F NITSA.
(ax) Concept: RateScheduleTariffNumber
(RS 508) Effective June 4, 2018 LG&E and KU Joint Rate Schedule No. 508 Amended and Restated Power Supply System Agreement.
(ay) Concept: RateScheduleTariffNumber
(17) LG&E and KU Joint ProForma Open Access Transmission Tariff Attachment F ProForma NITSA
(az) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(ba) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(bb) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(bc) Concept: RateScheduleTariffNumber
(10) LG&E and KU CBR Tariff ProForma Service Agreement
(bd) Concept: RateScheduleTariffNumber
(SA 15) LG&E and KU Joint ProForma Open Access Transmission Tariff - Attachment F NITSA FERC No. 15
(be) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(bf) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(bg) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(bh) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(bi) Concept: RateScheduleTariffNumber

4/9/25, 5:11 PM

FERC Form

(SA 11) LG&E and KU Joint ProForma Open Access Transmission Tariff - Attachment F NITSA FERC No. 11
(b) Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
(b) Concept: RateScheduleTariffNumber
(10) LG&E and KU CBR Tariff ProForma Service Agreement
(b) Concept: RateScheduleTariffNumber
Appalachian Power Company Rate Schedule FERC No. 408, KU d/b/a Old Dominion Power is making wholesale Borderline Service sales to Appalachian Power Company for purposes of accommodating Appalachian Power Company retail sales to the High Knob residential customers at rates consistent with ODP's Virginia Commission approved retail tariff as may be amended from time to time (consistent with precedent for such borderline agreements as provided for under the rules and order of the Commission).
(b) Concept: DemandChargesRevenueSalesForResale
2023 correction made in 2024
(b) Concept: DemandChargesRevenueSalesForResale
2023 correction made in 2024
(b) Concept: EnergyChargesRevenueSalesForResale
2023 correction made in 2024
(b) Concept: EnergyChargesRevenueSalesForResale
2023 correction made in 2024
(b) Concept: OtherChargesRevenueSalesForResale
Amounts include RO's related to \$181,444 for direct assignment charge and \$4,737,891 for wholesale municipal fuel adjustment clause.
(b) Concept: OtherChargesRevenueSalesForResale
Amounts include RO's related to \$8,880 for direct assignment charge and \$4,412,259 for wholesale municipal fuel adjustment clause.
(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$89; Transmission revenue credits-Schedule 12, \$,1
(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$164,432; Transmission revenue credits-Schedule 12, \$1,562
(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$970; Transmission revenue credits-Schedule 12, \$8.
(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$65,723; Schedule 3, \$109,914; Schedule 5, \$170,367; Schedule 6, \$170,367; Transmission revenue credits-Schedule 12, \$197
(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$36,663; Schedule 3, \$59,975; Schedule 5, \$92,961; Schedule 6, \$92,961; Transmission revenue credits-Schedule 12, \$153
(b) Concept: OtherChargesRevenueSalesForResale
Schedule 2 transmission revenues
(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$38,161; Schedule 3, \$63,678; Schedule 5, \$98,701; Schedule 6, \$98,701; Transmission revenue credits-Schedule 12, \$181
(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$19,973; Transmission revenue credits-Schedule 12, \$389
(b) Concept: OtherChargesRevenueSalesForResale
Amounts include RO's related to \$660 for direct assignment charge and \$917 for wholesale municipal fuel adjustment clause.

FERC FORM NO. 1 (ED. 12-90)

Page 310-311

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
If the amount for previous year is not derived from previously reported figures, explain in footnote.			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	4,358,803	4,768,245
5	(501) Fuel	356,822,559	332,148,174
6	(502) Steam Expenses	9,841,936	16,092,812
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	7,359,160	6,924,268
10	(506) Miscellaneous Steam Power Expenses	28,653,030	26,854,256
11	(507) Rents		
12	(509) Allowances	1,385	1,249
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	407,036,873	386,789,004
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	11,447,688	10,921,485
16	(511) Maintenance of Structures	8,360,704	8,350,590
17	(512) Maintenance of Boiler Plant	37,269,054	36,311,118
18	(513) Maintenance of Electric Plant	10,248,103	8,510,690
19	(514) Maintenance of Miscellaneous Steam Plant	3,178,740	2,308,534
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	70,504,289	66,402,417
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	477,541,162	453,191,421
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
Page 320-323			

4/9/25, 5:11 PM

FERC Form

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear, Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses	108,338	74,062
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	108,338	74,062
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	15,346	7,265
54	(542) Maintenance of Structures	313,971	245,069
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant	305,587	229,744
57	(545) Maintenance of Miscellaneous Hydraulic Plant	13,611	23,879
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	648,515	505,957
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)	756,853	580,019
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	657,801	691,804
63	(547) Fuel	123,739,527	118,869,871
Page 320-323			

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 192 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
64	(548) Generation Expenses	823,764	730,079
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	6,075,827	5,580,452
66	(550) Rents	8,231	8,672
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	131,305,150	125,880,878
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	1,314,253	932,628
70	(552) Maintenance of Structures	1,174,396	1,036,522
71	(553) Maintenance of Generating and Electric Plant	8,530,666	5,902,353
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	3,118,367	2,725,572
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	14,137,682	10,597,075
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	145,442,832	136,477,953
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	52,777,410	53,019,918
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	2,251,996	2,468,669
78	(557) Other Expenses	221,423	(131,503)
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	55,250,829	55,357,084
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	678,991,676	645,606,477
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	2,021,635	2,122,289
85	(561.1) Load Dispatch-Reliability	354,143	314,415
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,678,483	2,696,513
87	(561.3) Load Dispatch-Transmission Service and Scheduling	681,844	636,370
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development	732,897	597,138
90	(561.6) Transmission Service Studies	76,329	549
91	(561.7) Generation Interconnection Studies	64,501	(2,563)
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	1,129,922	1,314,611
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	907,859	1,027,544
95	(564) Underground Lines Expenses		
Page 320-323			

4/9/25, 5:11 PM

FERC Form

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
96	(565) Transmission of Electricity by Others	3,454,180	4,026,347
97	(566) Miscellaneous Transmission Expenses	34,132,810	36,293,875
98	(567) Rents	273,865	352,039
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	46,508,468	49,379,127
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		618
104	(569.2) Maintenance of Computer Software	1,623,587	1,552,735
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,053,646	2,039,300
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	8,778,987	7,508,692
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant	252,370	190,482
111	TOTAL Maintenance (Total of Lines 101 thru 110)	11,708,590	11,291,827
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	58,217,058	60,670,954
113	3, REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	2,960	2,178
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	2,960	2,178
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software	35,982	25,812
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
Page 320-323			

4/9/25, 5:11 PM

FERC Form

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
130	Total Maintenance (Lines 125 thru 129)	35,982	25,812
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	38,942	27,990
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	2,328,967	2,589,104
135	(581) Load Dispatching		
136	(582) Station Expenses	1,195,998	1,443,097
137	(583) Overhead Line Expenses	6,548,942	7,439,247
138	(584) Underground Line Expenses	1,970,527	1,808,499
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	9,725,923	10,763,937
141	(587) Customer Installations Expenses	670	198
142	(588) Miscellaneous Expenses	8,791,504	8,126,019
143	(589) Rents		
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	30,562,531	32,170,101
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	21,059	19,040
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	523,937	875,849
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	22,247,777	25,070,725
150	(594) Maintenance of Underground Lines	332,645	360,353
151	(595) Maintenance of Line Transformers	39,490	72,856
152	(596) Maintenance of Street Lighting and Signal Systems		
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	799,720	892,503
155	TOTAL Maintenance (Total of Lines 146 thru 154)	23,964,628	27,291,326
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	54,527,159	59,461,427
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	4,239,028	4,115,259
160	(902) Meter Reading Expenses	5,573,230	7,938,703
161	(903) Customer Records and Collection Expenses	19,061,158	19,669,571
162	(904) Uncollectible Accounts	3,594,541	2,541,887
Page 320-323			

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 195 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
163	(905) Miscellaneous Customer Accounts Expenses	4,379	130
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	32,472,336	34,265,550
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	317,771	418,147
168	(908) Customer Assistance Expenses	7,933,088	7,654,542
169	(909) Informational and Instructional Expenses	886,121	1,048,460
170	(910) Miscellaneous Customer Service and Informational Expenses	1,657,861	1,557,046
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	10,794,841	10,678,195
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	690,207	(1,327,477)
176	(913) Advertising Expenses	81,463	85,801
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	771,670	(1,241,676)
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	28,380,458	31,133,454
182	(921) Office Supplies and Expenses	6,866,874	7,116,984
183	(Less) (922) Administrative Expenses Transferred-Credit	4,103,134	4,488,895
184	(923) Outside Services Employed	20,275,887	25,132,103
185	(924) Property Insurance	10,751,389	10,441,134
186	(925) Injuries and Damages	4,660,113	5,721,482
187	(926) Employee Pensions and Benefits	16,509,032	19,306,640
188	(927) Franchise Requirements	5,310	5,400
189	(928) Regulatory Commission Expenses	1,169,377	1,356,388
190	(929) (Less) Duplicate Charges-Cr.	5,310	5,400
191	(930.1) General Advertising Expenses	1,019,993	1,553,465
192	(930.2) Miscellaneous General Expenses	4,903,244	6,524,845
193	(931) Rents	2,573,203	3,054,446
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	93,006,436	106,852,046
195	Maintenance		
196	(935) Maintenance of General Plant	2,051,670	2,068,875
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	95,058,106	108,920,921

Page 320-323

4/9/25, 5:11 PM

FERC Form

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	930,871,788	918,389,838
Page 320-323			

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
PURCHASED POWER (Account 555)			
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.</p> <p>5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.</p> <p>6. Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.</p> <p>7. Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.</p> <p>8. The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p>			

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 198 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	Associated Electric Cooperative, Inc.	OS	(5)				44					532		532
2	Autozone, Inc	OS	(12)				31					823		823
3	Carlisle Armory	OS	(12)				35					940		940
4	Core Controls	OS	(12)				31					876		876
5	Carroll Co Bd of ED	OS	(12)				16					418		418
6	Centre College	OS	(12)				3					148		148
7	Department of Military Affairs	OS	(12)				188					4,870		4,870
8	Douglas Langley	OS	(12)				25					652		652
9	Dominion Energy South Carolina, Inc	OS	(8)				26					357		357
10	Duke Energy Carolinas, LLC	OS	(8)				3,353					42,496		42,496
11	Duke Energy Florida, LLC	OS	(8)				13,043					157,954		157,954
12	East Kentucky Power Cooperative, Inc.	OS	(11)				1,803					63,507		63,507
13	East Kentucky Power Cooperative, Inc.	OS	(SA4)				73					2,468		2,468
14	Farmers Feed Mill	OS	(12)				223					5,800		5,800
15	Fayette County Public Schools	OS	(12)				35					908		908
16	Heath Elementary School	OS	(12)				63					1,886		1,886
17	Indiana Municipal Power Agency	OS	(SA3)				2,277					69,241		69,241
18	Kentucky Municipal Energy Agency	OS	(SA23)				1,005					26,710		26,710
19	Kentucky Municipal Power Agency	OS	(17)				1,473					43,444		43,444

Page 326-327

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 199 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
20	J R Hoe and Son	OS	(12)				1					37		37
21	Kentucky National Guard	OS	(12)				80					2,069		2,069
22	Link-Belt Cranes LP, LLLP	OS	(12)				4					110		110
23	Lyon Co Bd of ED	OS	(12)				133					3,405		3,405
24	Louisville Gas and Electric Company	SF	(RS 508)				1,124,088					30,395,534		30,395,534
25	North Carolina Electric Membership Corporation	OS	(9)				101					1,409		1,409
26	Ohio Valley Electric Corporation - Demand	OS	(6)								11,549,206			11,549,206
27	Ohio Valley Electric Corporation - Demand	AD	(6)										93,086	93,086
28	Ohio Valley Electric Corporation - Energy	OS	(6)				247,493					9,236,449		9,236,449
29	Ohio Valley Electric Corporation - Energy	AD	(6)										128,725	128,725
30	Owensboro Municipal Utilities	OS	(SA15)				1,075					30,598		30,598
31	PJM Settlement, Inc.	OS	(16)				4,962					52,115		52,115
32	Southern Company Services, Inc.	OS	(13)				1,464					20,410		20,410
33	Rockcastle Co High School	OS	(12)				3					70		70
34	Russ County Library	OS	(12)				22					583		583
35	Shelbyville Armory	OS	(12)				52					1,356		1,356

Page 326-327

4/9/25, 5:11 PM

FERC Form

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
36	Swope Motors, Inc	OS	(12)				21					551		551
37	Swope Nissan, LLC	OS	(12)				65					1,656		1,656
38	Tiffany and Company	OS	(12)				80					2,067		2,067
39	Trinity Industrial Corp	OS	(12)				65					1,734		1,734
40	Tampa Electric Company	OS	(8)				293					4,371		4,371
41	Tennessee Valley Authority	OS	(RS28)				14,473					182,549		182,549
42	Tennessee Valley Authority	OS	(4)				129					15,718		15,718
43	Tennessee Valley Authority	OS	(SA11)				106					2,977		2,977
44	The Energy Authority	OS	(14)				279					3,343		3,343
45	Waityn 4JC Mobilization	OS	(12)				8					208		208
46	Simpsonville Solar	OS	(12)									8,037		8,037
47	Business Solar	OS	(12)									6,179		6,179
48	Net Metering Service - 2	OS	(12)				8,762					608,828		608,828
49	Inadvertent								403,834					
15	TOTAL						1,427,506		403,834		11,549,206	41,006,393	221,811	52,777,410

Page 326-327

FERC FORM NO. 1 (ED. 12-90)

Page 326-327

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Indiana Municipal Power Agency has a 12.88% ownership interest in LG&E's Trimble County Generating Unit No. 1. They additionally have a 12.88% ownership interest in LG&E's and KU's Trimble County Generating Unit No. 2.
(b) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower KU and LG&E are owned by LKE.
(c) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Intercompany Power Agreement dated September 10, 2010, The Company owns 2.5% of the common stock of OVEC, Purchase of available energy and available power pursuant to Article 4 of the Amended and Restated Intercompany Power Agreement among OVEC and Sponsoring Companies dated September 10, 2010.
(d) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Intercompany Power Agreement dated September 10, 2010, The Company owns 2.5% of the common stock of OVEC, Purchase of available energy and available power pursuant to Article 4 of the Amended and Restated Intercompany Power Agreement among OVEC and Sponsoring Companies dated September 10, 2010.
(e) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Company Community Solar Share Program located in Simpsonville, Kentucky.
(f) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower Makers Mark
(g) Concept: StatisticalClassificationCode Market Based Purchases
(h) Concept: StatisticalClassificationCode Small Capacity Cogeneration and Small Power Production Qualifying Facility
(i) Concept: StatisticalClassificationCode Small Capacity Cogeneration and Small Power Production Qualifying Facility
(j) Concept: StatisticalClassificationCode Large Capacity Cogeneration and Large Power Production Qualifying Facility
(k) Concept: StatisticalClassificationCode Small Capacity Cogeneration and Small Power Production Qualifying Facility
(l) Concept: StatisticalClassificationCode Small Capacity Cogeneration and Small Power Production Qualifying Facility
(m) Concept: StatisticalClassificationCode Large Capacity Cogeneration and Large Power Production Qualifying Facility
(n) Concept: StatisticalClassificationCode Small Capacity Cogeneration and Small Power Production Qualifying Facility
(o) Concept: StatisticalClassificationCode Market Based Purchases
(p) Concept: StatisticalClassificationCode Market Based Purchases
(q) Concept: StatisticalClassificationCode Market Based Purchases
(r) Concept: StatisticalClassificationCode Market Based Purchases
(s) Concept: StatisticalClassificationCode Imbalance

4/9/25, 5:11 PM

FERC Form

(i) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(u) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(v) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Large Power Production Qualifying Facility
(w) Concept: StatisticalClassificationCode
Imbalance
(x) Concept: StatisticalClassificationCode
Imbalance
(y) Concept: StatisticalClassificationCode
Imbalance
(z) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(aa) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Large Power Production Qualifying Facility
(ab) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(ac) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(ad) Concept: StatisticalClassificationCode
LG&E and KU PSSA - Amended in 2018
(ae) Concept: StatisticalClassificationCode
Market Based Purchases
(af) Concept: StatisticalClassificationCode
Available Energy and Available Power
(ag) Concept: StatisticalClassificationCode
Available Energy and Available Power
(ah) Concept: StatisticalClassificationCode
Available Energy and Available Power
(ai) Concept: StatisticalClassificationCode
Available Energy and Available Power
(aj) Concept: StatisticalClassificationCode
Imbalance
(ak) Concept: StatisticalClassificationCode
Market Based Purchases
(al) Concept: StatisticalClassificationCode
Market Based Purchases
(am) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(an) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(ao) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(ap) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Large Power Production Qualifying Facility
(aq) Concept: StatisticalClassificationCode

4/9/25, 5:11 PM

FERC Form

Large Capacity Cogeneration and Large Power Production Qualifying Facility
(ar) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Large Power Production Qualifying Facility
(as) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(at) Concept: StatisticalClassificationCode
Market Purchase
(au) Concept: StatisticalClassificationCode
Market Purchase
(av) Concept: StatisticalClassificationCode
Emergency Power Purchases
(aw) Concept: StatisticalClassificationCode
Imbalance
(ax) Concept: StatisticalClassificationCode
Market Based Purchases
(ay) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(az) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Large Power Production Qualifying Facility
(ba) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Large Power Production Qualifying Facility
(bb) Concept: StatisticalClassificationCode
Residential Customers
(bc) Concept: RateScheduleTariffNumber
WSPP Agreement Effective 8/1/1996
(bd) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(be) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(bf) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(bg) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(bh) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(bi) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(bj) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(bk) Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 12/1/2003
(bl) Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 4/1/2004
(bm) Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 8/15/2023
(bn) Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 9/14/2006

4/9/25, 5:11 PM

FERC Form

(bq) Concept: RateScheduleTariffNumber
(SA4) LG&E and KU Joint ProForma Open Access Transmission Tariff Schedule 4, NITSA Service Agreement FERC No. 4
(bq) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(bq) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(br) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(bs) Concept: RateScheduleTariffNumber
(SA3) LG&E and KU Joint ProForma Open Access Transmission Tariff Schedule 9, LTF PTP Service Agreement FERC No. 3
(bt) Concept: RateScheduleTariffNumber
(SA23) LG&E and KU Joint Pro Forma Open Access Transmission Tariff Schedule 4, NITSA Service Agreement FERC No. 23
(bu) Concept: RateScheduleTariffNumber
(17) LG&E and KU Joint Pro Forma OATT Schedule 4, effective 9/6/2023 executed ProForma Attachment F NITSA
(bv) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(bw) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(bx) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(by) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(bz) Concept: RateScheduleTariffNumber
(RS 508) Effective June 4, 2018 LG&E and KU Joint Rate Schedule FERC No. 508 Amended and Restated Power Supply System Agreement.
(ca) Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 9/14/2006
(cb) Concept: RateScheduleTariffNumber
(6) Intercompany Power Agreement v 0,0,0 on file with the Commission, Amended and Restated Intercompany Power Agreement among OVEC and Sponsoring Companies dated September 10, 2010.
(cc) Concept: RateScheduleTariffNumber
(6) Intercompany Power Agreement v 0,0,0 on file with the Commission, Amended and Restated Intercompany Power Agreement among OVEC and Sponsoring Companies dated September 10, 2010.
(cd) Concept: RateScheduleTariffNumber
(6) Intercompany Power Agreement v 0,0,0 on file with the Commission, Amended and Restated Intercompany Power Agreement among OVEC and Sponsoring Companies dated September 10, 2010.
(ce) Concept: RateScheduleTariffNumber
(6) Intercompany Power Agreement v 0,0,0 on file with the Commission, Amended and Restated Intercompany Power Agreement among OVEC and Sponsoring Companies dated September 10, 2010.
(cf) Concept: RateScheduleTariffNumber
(SA15) LG&E and KU Joint ProForma Open Access Transmission Tariff Schedule 4, NITSA Service Agreement FERC No. 15
(cg) Concept: RateScheduleTariffNumber
(16) Operating Agreement of PJM Interconnection, LLC Rate Schedule FERC No. 24
(ch) Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 12/7/2007
(ci) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(cj) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(ck) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(cl) Concept: RateScheduleTariffNumber

4/9/25, 5:11 PM

FERC Form

(12) KPSC Standard Rate Rider
(cm) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(cn) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(co) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(cp) Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 11/4/2024
(cu) Concept: RateScheduleTariffNumber
(RS28) FERC Electric Rate Schedule No. 28 Interchange Agreement effective 7/1/1977-11/6/2024
(cr) Concept: RateScheduleTariffNumber
(4) Contingency Reserve Sharing Agreement dated November 20, 2009.
(cs) Concept: RateScheduleTariffNumber
(SA11) LG&E and KU Joint Pro Forma Open Access Transmission Tariff Schedule 4, NITSA Service Agreement FERC No. 11
(ct) Concept: RateScheduleTariffNumber
WSPP Agreement Effective 8/1/1996
(cu) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(cv) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(cw) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(cx) Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
(cy) Concept: OtherChargesOfPurchasedPower
December 2023 true-up of accrual estimate for both energy and demand charges made in January 2024.
(cz) Concept: OtherChargesOfPurchasedPower
December 2023 true-up of accrual estimate for both energy and demand charges made in January 2024.

FERC FORM NO. 1 (ED, 12-90)

Page 326-327

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 206 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatt-hours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+H+m) (n)
1	Midwest ISO	Various	Various	OS	Joint OATT	Various	Various						1,023,901	1,023,901
2	East Kentucky Power Cooperative	East Kentucky Power Cooperative	East Kentucky Power Cooperative	FNO	Joint OATT	East Kentucky Power Cooperative	East Kentucky Power Cooperative	401	2,361,456	2,361,456	16,396,103			16,396,103
3	East Kentucky Power Cooperative	East Kentucky Power Cooperative	East Kentucky Power Cooperative	NF	Joint OATT	East Kentucky Power Cooperative	East Kentucky Power Cooperative	66	60,943	60,943		457,908		457,908
4	East Kentucky Power Cooperative	East Kentucky Power Cooperative	East Kentucky Power Cooperative	SFP	Joint OATT	East Kentucky Power Cooperative	East Kentucky Power Cooperative	28	1,426	1,426		3,639		3,639
5	Kentucky Municipal Power Agency	Midwest ISO	Kentucky Municipal Power Agency	FNO	SA 13	Various	LGEE,KMPA	89	486,038	486,038	3,719,048			3,719,048
6	Owensboro Municipal Utilities	Owensboro Municipal Utilities	Various	FNO	SA 15	Owensboro Municipal Utilities	Various	97	621,442	621,442	3,577,784			3,577,784

Page 328-330

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 207 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
7	Owensboro Municipal Utilities	Owensboro Municipal Utilities	Various	LFP	SA 15	Owensboro Municipal Utilities	Various		924	924				
8	Owensboro Municipal Utilities	Owensboro Municipal Utilities	Various	NF	SA 15	Owensboro Municipal Utilities	Various					8,662		8,662
9	Tennessee Valley Authority	Tennessee Valley Authority	Tennessee Valley Authority	FNO	Joint OATT	TVA	TVA	46	249,860	249,860	1,932,766			1,932,766
10	Tennessee Valley Authority	Tennessee Valley Authority	Tennessee Valley Authority	NF	Joint OATT	TVA	TVA		18,639	18,639		103,787		103,787
11	Big Rivers Electric Corporation	Big Rivers Electric Corporation	Big Rivers Electric Corporation	FNO	Joint OATT	Big Rivers Electric Corporation	Big Rivers Electric Corporation		1,991	1,991	9,394			9,394
12	Kentucky Municipal Energy Agency	Midwest ISO	Kentucky Municipal Energy Agency	FNO	Joint OATT	Various	LGEE.KYMEA	166	1,015,672	1,015,672	6,778,741			6,778,741
13	Kentucky Municipal Energy Agency	Midwest ISO	Kentucky Municipal Energy Agency	OS	Joint OATT	Various	LGEE.KYMEA						66,533	66,533
14	Kentucky Municipal Energy Agency	Midwest ISO	Kentucky Municipal Energy Agency	NF	Joint OATT	Various	LGEE.KYMEA		104	104		979		979
15	Hoosier Energy	Midwest ISO	Hoosier Energy	FNO	Joint OATT	Midwest ISO	Hoosier Energy	2	19,848	19,848	99,228			99,228
16	KU Transactions	Various	Various	NF	Joint OATT	Various	Various					1,319,067		1,319,067
17	KU Transactions	Various	Various	SFP	Joint OATT	Various	Various				20,744			20,744
18	Appalachian Power Company	Various	Various	FNO	Joint OATT	Various	Various				423			423
19	City of Bardstown	Various	City of Bardstown	FNO	185	Various	City of Bardstown	23			912,910			912,910
20	City of Nicholasville	Various	City of Nicholasville	FNO	157	Various	City of Nicholasville	22			892,981			892,981
35	TOTAL							940	4,838,343	4,838,343	34,340,122	1,894,042	1,090,434	37,324,598

Page 328-330

FERC FORM NO. 1 (ED. 12-90)

Page 328-330

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

FOOTNOTE DATA

[\(a\)](#) Concept: PaymentByCompanyOrPublicAuthority

KU and LG&E are owned by LKE.

[\(b\)](#) Concept: PaymentByCompanyOrPublicAuthority

KU and LG&E are owned by LKE.

[\(c\)](#) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

KU receives ongoing monthly payments from MISO in a Joint Party Settlement Agreement related to uncompensated MISO usage above the 1,000 MW contract right.

[\(d\)](#) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Falmouth fixed charges related to operating expenses and maintenance expenses.

[\(e\)](#) Concept: RevenuesFromTransmissionOfElectricityForOthers

Reconciliation of revenues from transmission of electricity of others to amount reported in electric operating revenues:

Schedule Page: 330.1, Line No.: 35, Column: n	\$	37,324,598
Elimination of intracompany transmission revenues		(765,305)
Schedule Page: 300, Line No.: 22, Column: b	\$	36,559,293

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
TRANSMISSION OF ELECTRICITY BY ISO/RTOs					
<div>1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.</div> <div>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).</div> <div>3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</div> <div>4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.</div> <div>5. In column (d) report the revenue amounts as shown on bills or vouchers.</div> <div>6. Report in column (e) the total revenues distributed to the entity listed in column (a).</div>					
Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
Page 331					

4/9/25, 5:11 PM

FERC Form

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
40	TOTAL				

Page 331

FERC FORM NO. 1 (REV 03-07)

Page 331

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter ""TOTAL"" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	EKPC	LFP					273,321	273,321
2	LG&E	NF	27,320	27,320		249,088	9,062	258,150
3	LG&E	SFP	116	116	667		31	698
4	PJM Interconnect	LFP			2,903,620			2,903,620
5	PJM Interconnect	NF	1,714	1,714		1,564	5,361	6,925
6	PJM Interconnect	OS					63	63
7	Duke Energy Carolinas, LLC	NF				1,935		1,935
8	Municipal Electric Authority of Georgia	NF				331		331
9	South Carolina Public Service Authority	NF				1,960		1,960
10	TVA	NF				6,618		6,618
11	Georgia Transmission Corporation	NF				313		313
12	Dominion Energy South Carolina, Inc	NF				79		79
13	Southern Company Services, Inc	NF				97		97
14	Duke Energy Progress, LLC	NF				32		32
15	Duke Energy Florida, LLC	NF				38		38
	TOTAL		29,150	29,150	2,904,287	262,055	287,838	3,454,180

Page 332

FERC FORM NO. 1 (REV. 02-04)

Page 332

4/9/25, 5:11 PM

FERC Form

FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers KU and LG&E are owned by LKE.
(b) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers KU and LG&E are owned by LKE.
(c) Concept: EnergyChargesTransmissionOfElectricityByOthers SEEM transmission losses directly related to actual transmission expenses occurred on the SEEM platform
(d) Concept: EnergyChargesTransmissionOfElectricityByOthers SEEM transmission losses directly related to actual transmission expenses occurred on the SEEM platform
(e) Concept: EnergyChargesTransmissionOfElectricityByOthers SEEM transmission losses directly related to actual transmission expenses occurred on the SEEM platform
(f) Concept: EnergyChargesTransmissionOfElectricityByOthers SEEM transmission losses directly related to actual transmission expenses occurred on the SEEM platform
(g) Concept: EnergyChargesTransmissionOfElectricityByOthers SEEM transmission losses directly related to actual transmission expenses occurred on the SEEM platform
(h) Concept: EnergyChargesTransmissionOfElectricityByOthers SEEM transmission losses directly related to actual transmission expenses occurred on the SEEM platform
(i) Concept: EnergyChargesTransmissionOfElectricityByOthers SEEM transmission losses directly related to actual transmission expenses occurred on the SEEM platform
(j) Concept: EnergyChargesTransmissionOfElectricityByOthers SEEM transmission losses directly related to actual transmission expenses occurred on the SEEM platform
(k) Concept: EnergyChargesTransmissionOfElectricityByOthers SEEM transmission losses directly related to actual transmission expenses occurred on the SEEM platform
(l) Concept: OtherChargesTransmissionOfElectricityByOthers Schedule 1 and Schedule 2 charges
(m) Concept: OtherChargesTransmissionOfElectricityByOthers Schedule 1 and Schedule 2 charges
(n) Concept: OtherChargesTransmissionOfElectricityByOthers Schedule 1 and Schedule 2 charges.
(o) Concept: OtherChargesTransmissionOfElectricityByOthers Schedule 1 and Schedule 2 charges.
(p) Concept: OtherChargesTransmissionOfElectricityByOthers Black Start Service Charges

FERC FORM NO. 1 (REV. 02-04)

Page 332

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)			
Line No.	Description (a)	Amount (b)	
1	Industry Association Dues	873,625	
2	Nuclear Power Research Expenses		
3	Other Experimental and General Research Expenses	703,419	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities		
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000		
6	PPL Service Corporation:		
7	Stockholder and Debt Service Expenses	449,894	
8	Miscellaneous:		
9	IT Prepaid Subscriptions	760,536	
10	Software Subscriptions	254,332	
11	Depreciation Reclass	1,025,605	
12	Debt Expense for Revolvers	360,293	
13	Commitment Fees on Revolvers	407,778	
14	LG&E Center Move	64,842	
15	Other Miscellaneous Expenses:		
16	6 Items <\$5,000 each		
17	Various Vendors	2,920	
46	TOTAL	4,903,244	

FERC FORM NO. 1 (ED, 12-94)

Page 335

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

1. Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

Line No.	A. Summary of Depreciation and Amortization Charges					
	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			15,793,128		15,793,128
2	Steam Production Plant	230,445,226				230,445,226
3	Nuclear Production Plant					
4	Hydraulic Production Plant- Conventional	1,518,176				1,518,176
5	Hydraulic Production Plant- Pumped Storage					
6	Other Production Plant	32,650,672				32,650,672
7	Transmission Plant	42,393,405				42,393,405
8	Distribution Plant	47,296,741				47,296,741
9	Regional Transmission and Market Operation					
10	General Plant	14,648,166				14,648,166
11	Common Plant-Electric					
12	TOTAL	368,952,386		15,793,128		384,745,514

B. Basis for Amortization Charges

See footnote

4/9/25, 5:11 PM

FERC Form

Line No.	C. Factors Used in Estimating Depreciation Charges						
	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam Production Plant						
13	311 Structures and Improvements						
14	5623 Brown Unit 3 (311)	30,271	100 years	(4)%	3.29%	100-R2.5	8 years
15	5630 Brown Units 1-3 FGD (311)	45,606	100 years	(4)%	4.68%	100-R2.5	8 years
16	312 Boiler Plant Equipment						
17	5623 Brown Unit 3 (312)	504,729	65 years	(4)%	5.39%	65-R1.5	7 years, 11 months
18	5623 Brown Unit 3 Ash Pond (312)	19,802	100 years		4.05%	100-S4	0 years
19	5630 Brown Units 1-3 FGD (312)	336,174	65 years	(4)%	5.08%	65-R1.5	7 years, 11 months
20	314 Turbogenerator Units						
21	5623 Brown Unit 3 (314)	51,310	60 years	(4)%	5.5%	60-R1.5	7 years, 9 months
22	315 Accessory Electric Equipment						
23	5623 Brown Unit 3 (315)	16,347	70 years	(4)%	3.89%	70-R4	7 years, 11 months
24	5630 Brown Units 1-3 FGD (315)	29,236	70 years	(4)%	4.9%	70-R4	8 years
25	316 Miscellaneous Power Plant Equipment						
26	5623 Brown Unit 3 (316)	8,070	70 years	(4)%	3.5%	70-R1.5	7 years, 11 months
Page 336-337							

4/9/25, 5:11 PM

FERC Form

FERC FORM NO. 1 (REV. 12-03)

Page 336-337

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

[\(a\)](#) Concept: DepreciationAndAmortization

Depreciation rates were updated effective July 1, 2021 based on a depreciation study dated June 30, 2020.

[\(b\)](#) Concept: BasisAmortizationCharges

B: Basis for Amortization Charges

Account	Rate	Plant Balance at 12/31/2024	Amortization
130200	4%	55,919	2,030
130300	21%	54,702,969	13,696,130
130310	10%	14,448,869	1,453,556
130330	21%	2,755,112	484,873
130332	21%	679,660	15,244
130340	21%	608,831	130,047
130342	21%	222,011	11,248
			15,793,128

Column (d)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4						
REGULATORY COMMISSION EXPENSES												
<div>1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.</div> <div>2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.</div> <div>3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.</div> <div>4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.</div> <div>5. Minor items (less than \$25,000) may be grouped.</div>												
						EXPENSES INCURRED DURING YEAR		AMORTIZED DURING YEAR				
						CURRENTLY CHARGED TO						
Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	Department (f)	Account No. (g)	Amount (h)	Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
1	FERC - Annual Charge	595,343		595,343		Electric	928	595,343				
2	KPSC Rate Case - 2020-00349 (Amort period: Jul 2021-Jun 2024)		211,486	211,486	211,486	Electric				928	211,486	
3	KPSC Rate Case - Ongoing					Electric			104,382			104,382
4	2024 VA LFF		4,459	4,459		Electric	928	4,459				
5	2024 Rate Case - VSCC Case No. PUR-2024-00052		322,722	322,722		Electric	928	322,722				
6	Other		35,367	35,367		Electric	928	35,367				
46	TOTAL	595,343	574,034	1,169,377	211,486			957,891	104,382		211,486	104,382

FERC FORM NO. 1 (ED, 12-96)

Page 350-351

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects.(Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
2. Indicate in column (a) the applicable classification, as shown below:
Classifications:
- A. Electric R, D and D Performed Internally:
1. Generation
- a. hydroelectric
- i. Recreation fish and wildlife
- ii. Other hydroelectric
- b. Fossil-fuel steam
- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat rejection
2. Transmission
- a. Overhead
- b. Underground
3. Distribution
4. Regional Transmission and Market Operation
5. Environment (other than equipment)
6. Other (Classify and include items in excess of \$50,000.)
7. Total Cost Incurred
- B. Electric, R, D and D Performed Externally:
1. Research Support to the electrical Research Council or the Electric Power Research Institute
2. Research Support to Edison Electric Institute
3. Research Support to Nuclear Power Groups
4. Research Support to Others (Classify)
5. Total Cost Incurred
3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est.""
7. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1	A(1)e: Generation: Unconventional	Wind Turbine	146,600	17,133	107, 930	163,734	
2	A(6): Other	Various R&D Internal Projects and Initiatives	715,347		107, 549, 930	715,347	
3	B(1) EPRI	General		5,200	930	5,200	
4	B(1) EPRI	Generation		619,850	107, 549	619,850	
5	B(1) EPRI	Distribution		107,494	588	107,494	
6	B(1) EPRI	Transmission		74,813	566	74,813	
7	B(4): Research Support to Others	Research related to the integration of intermittent renewables, energy storage, carbon capture, other technologies to improve operations and to reduce emissions or improve environmental sustainability.		305,195	107, 930	305,195	
8	Total		861,947	1,129,685		1,991,633	

FERC FORM NO. 1 (ED, 12-87)

https://app.wdesk.com/s/fs-viewer/a/QWNjb3VudB8xMDA3NjY4MTg1Ng/xbrl/report/8a1303b7-81c0-429e-8613-0966ac3ad4c5/generation/a4867f8d-69bf-4eea-a591-7644ba8daf93/artifact/6dac72f... 219/286

4/9/25, 5:11 PM

FERC Form
Page 352-353

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	24,392,710		
4	Transmission	5,561,865		
5	Regional Market			
6	Distribution	10,921,841		
7	Customer Accounts	11,682,445		
8	Customer Service and Informational	1,364,438		
9	Sales	3,291		
10	Administrative and General	22,075,999		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	76,002,589		
12	Maintenance			
13	Production	19,419,610		
14	Transmission	825,805		
15	Regional Market			
16	Distribution	2,854,650		
17	Administrative and General	706,458		
18	TOTAL Maintenance (Total of lines 13 thru 17)	23,806,523		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	43,812,320		
21	Transmission (Enter Total of lines 4 and 14)	6,387,670		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	13,776,491		
24	Customer Accounts (Transcribe from line 7)	11,682,445		
25	Customer Service and Informational (Transcribe from line 8)	1,364,438		
26	Sales (Transcribe from line 9)	3,291		
27	Administrative and General (Enter Total of lines 10 and 17)	22,782,457		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	99,809,112	29,059,598	128,868,710

Page 354-355

4/9/25, 5:11 PM

FERC Form

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			

Page 354-355

4/9/25, 5:11 PM

FERC Form

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	99,809,112	29,059,598	128,868,710
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	41,248,148	30,661,014	71,909,162
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	41,248,148	30,661,014	71,909,162
72	Plant Removal (By Utility Departments)			
73	Electric Plant	2,836,433	1,684,186	4,520,619
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	2,836,433	1,684,186	4,520,619
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	Accounts Receivable	55,492	9,768	65,260
80	Fuel Stock			
81	Deferred Debits	4,667,479	21,734	4,689,213
82	Certain Civic, Political and Related Activities and Other	301,179	84,816	385,995
83	Accounts Receivable (Non-jurisdictional - Trimble County)	2,103,547	607,648	2,711,195
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	7,127,697	723,966	7,851,663
96	TOTAL SALARIES AND WAGES	151,021,390	62,128,764	213,150,154

Page 354-355

FERC FORM NO. 1 (ED, 12-88)

Page 354-355

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
COMMON UTILITY PLANT AND EXPENSES			
<div>1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.</div> <div>2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.</div> <div>3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</div> <div>4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.</div>			

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS					
1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.					
Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	34,847	8,209		9,059
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)	(188,789)	(1,186,578)	(3,501,425)	(245,174)
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Page 397

4/9/25, 5:11 PM

FERC Form

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	(153,942)	(1,178,369)	(3,501,425)	(236,115)

Page 397

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4		
PURCHASES AND SALES OF ANCILLARY SERVICES							
Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure. 1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year. 2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year. 3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year. 4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year. 5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period. 6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.							
		Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch	29,150	MWH	201,254	4,838,343	MWH	796,531
2	Reactive Supply and Voltage	29,150	MWH	86,521	4,838,343	MWH	326,012
3	Regulation and Frequency Response				2,124,180	MWH	233,567
4	Energy Imbalance	6,009	MWH	175,438	6,161	MWH	195,617
5	Operating Reserve - Spinning				2,124,180	MWH	362,029
6	Operating Reserve - Supplement				2,124,180	MWH	362,029
7	Other			\$63			\$1,023,901
8	Total (Lines 1 thru 7)	\$64,309		463,276	\$16,055,387		3,299,686

FERC FORM NO. 1 (New 2-04)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

[\(a\)](#) Concept: AncillaryServicesPurchasedAmount
The amount consists of Black Start services charges from MISO. The other services amounts are not associated with a number of units or a unit of measure.

[\(b\)](#) Concept: AncillaryServicesSoldAmount
The amount consists of MISO Joint Party Settlement Payments. The other services amounts are not associated with a number of units or a unit of measure.

[\(c\)](#) Concept: AncillaryServicesPurchasedNumberOfUnits
The number of units per ancillary service type cover multiple schedules and should not be accumulated in total.

[\(d\)](#) Concept: AncillaryServicesSoldNumberOfUnits
The number of units per ancillary service type cover multiple schedules and should not be accumulated in total.

FERC FORM NO. 1 (New 2-04)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4				
MONTHLY TRANSMISSION SYSTEM PEAK LOAD										
1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. 2. Report on Column (b) by month the transmission system's peak load. 3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). 4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: Kentucky Utilities Company									
1	January	5,704	17	9	4,474	991	239			
2	February	4,141	19	9	3,207	695	239			
3	March	3,933	19	7	2,985	709	239			
4	Total for Quarter 1				10,666	2,395	717			
5	April	3,557	15	18	2,658	660	239			
6	May	4,146	21	17	3,092	815	239			
7	June	4,556	17	15	3,524	787	245			
8	Total for Quarter 2				9,274	2,262	723			
9	July	4,773	15	17	3,569	959	245			
10	August	4,644	28	17	3,517	882	245			
11	September	4,261	5	17	3,156	860	245			
12	Total for Quarter 3				10,242	2,701	735			
13	October	3,596	6	17	2,612	739	245			
14	November	3,746	21	20	2,802	699	245			
15	December	4,775	6	9	3,650	880	245			
16	Total for Quarter 4				9,064	2,318	735			
17	Total				39,246	9,676	2,910			

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4				
Monthly ISO/RTO Transmission System Peak Load										
1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. 2. Report on Column (b) by month the transmission system's peak load. 3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). 4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f). 5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: Enter System									
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2025-03-18	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	18,222,835
3	Steam	14,276,313	23	Requirements Sales for Resale (See instruction 4, page 311.)	353,607
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	958,816
5	Hydro-Conventional	54,234	25	Energy Furnished Without Charge	52
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	28,680
7	Other	4,495,295	27	Total Energy Losses	1,093,192
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	18,825,842	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	20,657,182
10	Purchases (other than for Energy Storage)	1,427,506			
10.1	Purchases for Energy Storage				
11	Power Exchanges:				
12	Received	403,834			
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	403,834			
15	Transmission For Other (Wheeling)				
16	Received	4,838,343			
17	Delivered	4,838,343			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	20,657,182			

FERC FORM NO. 1 (ED, 12-90)

Page 401a

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: Kentucky Utilities Company					
29	January	2,098,854	30,423	4,470	17	9
30	February	1,601,567	743	3,234	19	8
31	March	1,533,214	4,199	2,995	11	8
32	April	1,531,007	96,421	2,656	15	18
33	May	1,592,657	58,961	3,088	21	17
34	June	1,897,776	188,097	3,520	17	15
35	July	2,034,684	205,340	3,565	15	17
36	August	1,984,450	189,896	3,534	6	17
37	September	1,668,631	137,598	3,154	19	17
38	October	1,452,447	15,065	2,680	4	17
39	November	1,462,060	1,798	2,798	21	20
40	December	1,799,835	30,275	3,670	6	8
41	Total	20,657,182	958,816			

FERC FORM NO. 1 (ED. 12-90)

Page 401b

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

Steam Electric Generating Plant Statistics

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name: ^(b) Brown CT	Plant Name: ^(b) Cane Run NGCC	Plant Name: ^(b) EW Brown	Plant Name: ^(b) Ghent	Plant Name: ^(b) Haefling	Plant Name: ^(b) Paddy's Run 13 CT	Plant Name: ^(b) Trimble County	Plant Name: ^(b) Trimble County CT
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Combustion Turbine	Combined Cycle	Steam	Steam	Combustion Turbine	Combustion Turbine	Steam	Combustion Turbine
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional	Conventional	Conventional	Outdoor	Conventional	Conventional	Conventional
3	Year Originally Constructed	1994	2015	1957	1973	1970	2001	2011	2002
4	Year Last Unit was Installed	2001	2015	1971	1984	1970	2001	2011	2004
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	781.43	630.24	464.00	2,226.06	41.40	83.75	509.09	783.67
6	Net Peak Demand on Plant - MW (60 minutes)	463	543	417	1,930	10	70	467	621
7	Plant Hours Connected to Load	175	5,200	7,745	7,833	2	268	5,354	1,117
8	Net Continuous Plant Capability (Megawatts)	726	516	412	1,919	24	69	445	626
9	When Not Limited by Condenser Water	726	516	412	1,919	24	69	445	626
10	When Limited by Condenser Water	0	0				0		0
11	Average Number of Employees	10	36	85	224	0	1	82	7
12	Net Generation, Exclusive of Plant Use - kWh	118,389,000	3,330,437,000	1,330,472,000	10,543,291,000	(163,000)	36,318,000	2,402,550,000	998,380,000
13	Cost of Plant: Land and Land Rights	333,128	6,243	3,539,910	21,381,408		6,286	1,907,103	26,174
14	Structures and Improvements	13,006,847	51,556,138	96,045,739	240,316,549	291,451	2,205,467	148,406,832	22,616,195
15	Equipment Costs	330,446,854	433,186,751	965,669,137	3,218,732,486	4,106,953	37,909,056	981,084,908	247,498,202
16	Asset Retirement Costs	239,745	69,574	45,687,754	14,335,847		32,134	26,180,212	145,677
17	Total cost (total 13 thru 20)	344,026,574	484,818,706	1,110,942,540	3,494,766,290	4,398,404	40,152,943	1,157,579,055	270,286,248
18	Cost per KW of Installed Capacity (line 17/5) Including	440.2526	769.2604	2,394.2727	1,569.9336	106.2416	479.4381	2,273.8201	344.8980
19	Production Expenses: Oper, Supv, & Engr	184,246	473,555	1,165,280	2,047,060			1,146,463	
20	Fuel	7,069,124	72,833,045	43,398,697	258,415,531	7,141	2,594,414	55,008,332	41,235,803

Page 402-403

4/9/25, 5:11 PM

FERC Form

Line No.	Item (a)	Plant Name: Brown CT	Plant Name: Cane Run NGCC	Plant Name: EW Brown	Plant Name: Ghent	Plant Name: Haeffling	Plant Name: Paddy's Run 13 CT	Plant Name: Trimble County	Plant Name: Trimble County CT
21	Coolants and Water (Nuclear Plants Only)		0						
22	Steam Expenses		0	5,892,390	5,293,505			(1,343,959)	
23	Steam From Other Sources		0						
24	Steam Transferred (Cr)		0						
25	Electric Expenses	152,277	5,874,250	1,330,419	5,013,622	150	44,896	1,015,119	828,018
26	Misc Steam (or Nuclear) Power Expenses		0	3,939,555	19,130,748			5,581,704	
27	Rents		0				8,231		
28	Allowances		0	94	1,291				
29	Maintenance Supervision and Engineering	302,590	990,612	2,920,181	7,166,521		21,051	1,319,335	
30	Maintenance of Structures	545,394	629,002	1,529,530	6,107,789			715,604	
31	Maintenance of Boiler (or reactor) Plant		0	7,208,174	25,473,392			4,587,488	
32	Maintenance of Electric Plant	1,174,718	8,929,486	820,375	6,539,388	41,321	403,546	2,888,339	1,020,555
33	Maintenance of Misc Steam (or Nuclear) Plant		0	787,637	1,454,333			739,002	
34	Total Production Expenses	9,428,349	89,729,950	68,992,332	336,643,180	48,612	3,072,138	71,657,427	43,084,376
35	Expenses per Net kWh	0.0796	0.0269	0.0519	0.0319	(0.2982)	0.0846	0.0298	0.0432
Page 402-403									

4/9/25, 5:11 PM

FERC Form

35	Plant Name	Brown CT	Brown CT	Cane Run NGCC	EW Brown	EW Brown	Ghent	Ghent	Haefling	Paddy's Run 13 CT	Trimble County	Trimble County	Trimble County CT
36	Fuel Kind	Gas	Oil	Gas	Coal	Oil	Coal	Oil	Gas	Gas	Coal	Gas	Gas
37	Fuel Unit	Mcf	bbl	Mcf	T	bbl	T	bbl	Mcf	Mcf	T	Mcf	Mcf
38	Quantity (Units) of Fuel Burned	1,436,317	716	21,000,984	693,288	2,481	4,769,406	16,365	859	375,500	1,423,723	118,402	10,065,138
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,025	3,333	1,065	11,333	3,333	11,991	3,333	1,024	1,065	10,699	1,065	1,065
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	5	106	3	65	147	54	117	8	7	50	9	4
41	Average Cost of Fuel per Unit Burned	5	106	3	62	147	54	117	8	7	38	9	4
42	Average Cost of Fuel Burned per Million BTU	5	18	3	3	25	2	20	8	6	2	8	4
43	Average Cost of Fuel Burned per kWh Net Gen		(1)										
44	Average BTU per kWh Net Generation	12,429	(72,559)	6,716	11,811		10,849		(5,399)	11,011	12,680		10,737
Page 402-403													

4/9/25, 5:11 PM

FERC Form

FERC FORM NO. 1 (REV. 12-03)

Page 402-403

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: PlantName

KU owns 47% of Brown CT Unit 5, a 123 MW unit, and 62% of Units 6 and 7, 177 MW each. The remaining percentages of Units 5, 6 and 7 are owned by LG&E. KU also owns 100% of Brown CT Units 8, 9, 10, and 11. Brown CT units 5, 6, 7, 8, 9, 10 and 11 are peak load service units. The information presented here represents KU's share.

(b) Concept: PlantName

KU owns 78% of Cane Run NGCC, a 829 MW unit, with the remaining percentage owned by LG&E. The information presented here represents KU's share.

(c) Concept: PlantName

Haeffling turbines are peak load service units.

(d) Concept: PlantName

KU owns 47% of Paddy's Run Unit 13, a 178 MW unit, with the remaining percentage owned by LG&E. Paddy's Run Unit 13 is a peak load service unit. The information presented in here represents KU's share.

(e) Concept: PlantName

Partnership Expenses included in Column d:			
Line No.: 19	Production Expenses: Oper, Supv & Engr	\$	(382,155)
Line No.: 20	Fuel		(19,523,923)
Line No.: 22	Steam Expenses		417,719
Line No.: 25	Electric Expenses		(338,373)
Line No.: 26	Misc Steam Power Expenses		(1,860,570)
Line No.: 29	Maintenance Supervision and Engineering		(441,491)
Line No.: 30	Maintenance of Structures		(235,551)
Line No.: 31	Maintenance of Boiler Plant		(2,013,768)
Line No.: 32	Maintenance of Electric Plant		(757,940)
Line No.: 33	Maintenance of Misc Steam Plant		(246,334)
Line No.: 34	Total Production Expenses	\$	(25,382,387)
Total Power Production Expenses per Schedule Page: 402-403, Sum of Line No.: 34, Columns (Plants): Brown CT, Cane Run NGCC, EW Brown, Ghent, Haeffling, Paddy's Run 13 CT, Trimble County, Trimble County CT, Plus			
IMEA/IMPA Partnership Expenses		\$	648,038,751
Operation and Maintenance Expenses on Retired Plants			248,224
Maintenance Expenses on Solar Plant per Schedule Page: 410-411, Column: j			79,407
IMEA-IMPA Partnership Expenses			(25,382,387)
Rounding		\$	(1)
Total Power Production Expenses per Schedule Page: 320-321, Sum of Line No.: 21 & 74, Column: b		\$	622,983,994

(f) Concept: PlantName

KU owns 71% of Trimble County CT Units 5 and 6 and 63% of Units 7, 8, 9 and 10. The remaining percentages for Units 5, 6, 7, 8, 9 and 10 are owned by LG&E. The total Nameplate Ratings for these units are 199 MW per unit and they are peak load service units. The information presented here represents KU's share.

(g) Concept: PlantKind

KU owns 60.75% of Trimble County Steam Unit 2, a 838 MW unit, with the remaining percentage owned by LG&E, IMEA and IMPA. The information presented here represents KU's share.

FERC FORM NO. 1 (REV. 12-03)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
Hydroelectric Generating Plant Statistics			
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number. 3. If net peak demand for 60 minutes is not available, give that which is available specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant. 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses." 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.			
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: Dix Dam	
1	Kind of Plant (Run-of-River or Storage)	Storage	
2	Plant Construction type (Conventional or Outdoor)	Conventional	
3	Year Originally Constructed	1923	
4	Year Last Unit was Installed	1924	
5	Total installed cap (Gen name plate Rating in MW)	33.60	
6	Net Peak Demand on Plant-Megawatts (60 minutes)	32	
7	Plant Hours Connect to Load	2,602	
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	34	
10	(b) Under the Most Adverse Oper Conditions		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use - kWh	54,234,000	
13	Cost of Plant		
14	Land and Land Rights	855,637	
15	Structures and Improvements	4,275,193	
16	Reservoirs, Dams, and Waterways	26,779,582	
17	Equipment Costs	16,798,259	
18	Roads, Railroads, and Bridges	190,033	
19	Asset Retirement Costs	863,913	
20	Total cost (total 13 thru 20)	49,762,617	
21	Cost per KW of Installed Capacity (line 20 / 5)	1,481	
22	Production Expenses		
23	Operation Supervision and Engineering		
24	Water for Power		

4/9/25, 5:11 PM

FERC Form

25	Hydraulic Expenses	
26	Electric Expenses	
27	Misc Hydraulic Power Generation Expenses	108,338
28	Rents	
29	Maintenance Supervision and Engineering	15,346
30	Maintenance of Structures	313,970
31	Maintenance of Reservoirs, Dams, and Waterways	
32	Maintenance of Electric Plant	305,587
33	Maintenance of Misc Hydraulic Plant	13,611
34	Total Production Expenses (total 23 thru 33)	756,852
35	Expenses per net kWh	0.0140

FERC FORM NO. 1 (REV. 12-03)

Page 406-407

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
Pumped Storage Generating Plant Statistics			
<p>1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant.</p> <p>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."</p> <p>6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.</p> <p>7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.</p>			
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0	
1	Type of Plant Construction (Conventional or Outdoor)		
2	Year Originally Constructed		
3	Year Last Unit was Installed		
4	Total installed cap (Gen name plate Rating in MW)		
5	Net Peak Demand on Plant-Megawatts (60 minutes)		
6	Plant Hours Connect to Load While Generating		
7	Net Plant Capability (in megawatts)		
8	Average Number of Employees		
9	Generation, Exclusive of Plant Use - kWh		
10	Energy Used for Pumping		
11	Net Output for Load (line 9 - line 10) - Kwh	0	
12	Cost of Plant		
13	Land and Land Rights		
14	Structures and Improvements		
15	Reservoirs, Dams, and Waterways		
16	Water Wheels, Turbines, and Generators		
17	Accessory Electric Equipment		
18	Miscellaneous Powerplant Equipment		
19	Roads, Railroads, and Bridges		
20	Asset Retirement Costs		
21	Total cost (total 13 thru 20)		
Page 408-409			

4/9/25, 5:11 PM

FERC Form

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0
22	Cost per KW of installed cap (line 21 / 4)	
23	Production Expenses	
24	Operation Supervision and Engineering	
25	Water for Power	
26	Pumped Storage Expenses	
27	Electric Expenses	
28	Misc Pumped Storage Power generation Expenses	
29	Rents	
30	Maintenance Supervision and Engineering	
31	Maintenance of Structures	
32	Maintenance of Reservoirs, Dams, and Waterways	
33	Maintenance of Electric Plant	
34	Maintenance of Misc Pumped Storage Plant	
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per kWh (line 37 / 9)	
39	Expenses per kWh of Generation and Pumping (line 37/(line 9 + line 10))	0
Page 408-409		

FERC FORM NO. 1 (REV. 12-03)

Page 408-409

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report: 03/18/2025			Year/Period of Report End of: 2024/ Q4				
GENERATING PLANT STATISTICS (Small Plants)													
1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote. 3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.													
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
1	Brown Solar	2016	6.10	6.2	9,552,000	15,600,084	2,557,391			42,449			
2	Simpsonville Solar	2019	1.18	1.2	1,991,000	3,625,091	3,082,560			33,758			
3	Business Solar - Maker's Mark	2020	0.20	0.3	347,000	602,935	3,014,675			3,200			
4	Brown Wind	2023	0.06		44,000	700,451	12,160,608						

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

[\(a\)](#) Concept: InstalledCapacityOfPlant
The nameplate rating for Brown Photovoltaic Solar Unit represents 61% ownership of the 10 MW unit. The remaining percentage of the unit is owned by LG&E.

[\(b\)](#) Concept: InstalledCapacityOfPlant
The nameplate rating for Simpsonville Solar Array 1-5 represents 56% ownership of the 2.1 MW array. The remaining percentage of the array is owned by LG&E.

[\(c\)](#) Concept: InstalledCapacityOfPlant
The nameplate rating for Brown Wind Unit represents 64% ownership of the 0.9 MW unit. The remaining percentage of the unit is owned by LG&E.

FERC FORM NO. 1 (REV. 12-03)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
ENERGY STORAGE OPERATIONS (Large Plants)			
<div>1. Large Plants are plants of 10,000 Kw or more. 2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location. 3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage. 4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a generator's own load requirements or used for the provision of ancillary services. 5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy. 6. In column (k) report the MWHs sold. 7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity. 8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined. In columns (n) and (o), report fuel costs for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power. 9. In columns (q), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generators, switching and conversion equipment, lines and equipment whose primary purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.</div>			

4/9/25, 5:11 PM

FERC Form

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)	Other Costs Associated with Self-Generated Power (Dollars) (o)	Account for Project Costs (p)
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
21																
22																
23																
24																
25																
26																
27																
28																
Page 414 Part 1 of 2																

4/9/25, 5:11 PM

FERC Form

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)	Other Costs Associated with Self-Generated Power (Dollars) (o)	Account for Project Costs (p)
29																
30																
31																
32																
33																
34																
35	TOTAL			0	0	0	0	0	0	0	0	0	0	0	0	
Page 414 Part 1 of 2																

4/9/25, 5:11 PM

FERC Form

Line No.	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
Page 414 Part 2 of 2			

4/9/25, 5:11 PM

FERC Form

Line No.	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
35	0	0	0
Page 414 Part 2 of 2			

4/9/25, 5:11 PM

FERC Form

FERC FORM NO. 1 ((NEW 12-12))

Page 414

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company					This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4	
ENERGY STORAGE OPERATIONS (Small Plants)										
<div>1. Small Plants are plants less than 10,000 Kw.</div> <div>2. In columns (a), (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.</div> <div>3. In column (d), report project plant cost including but not exclusive of land and land rights, structures and improvements, energy storage equipment and any other costs associated with the energy storage project.</div> <div>4. In column (e), report operation expenses excluding fuel, (f), maintenance expenses, (g) fuel costs for storage operations and (h) cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined.</div> <div>5. If any other expenses, report in column (i) and footnote the nature of the item(s).</div>										
Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	Project Cost (d)	BALANCE AT BEGINNING OF YEAR					
					Operations (Excluding Fuel used in Storage Operations) (e)	Maintenance (f)	Cost of fuel used in storage operations (g)	Account No. 555.1, Power Purchased for Storage Operations (h)	Other Expenses (i)	
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										

4/9/25, 5:11 PM

FERC Form

25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36	TOTAL								

FERC FORM NO. 1 (NEW 12-12)

Page 419

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
TRANSMISSION LINE STATISTICS			
<div>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.</div> <div>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.</div> <div>3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.</div> <div>4. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</div> <div>5. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.</div> <div>6. Do not report the same transmission line structure twice, Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).</div> <div>7. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</div> <div>8. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</div> <div>9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</div>			

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 253 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)		
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Pocket	Pineville	500.00	500.00	ST	35.48		40	954 mcm	3,117,591	15,708,717	18,826,308
2	Pocket	Phipps Bend	500.00	500.00	ST	21.39		40	954 mcm	280,371	8,319,142	8,599,513
3	Ghent Plant	Brown North	345.00	345.00	ST	113.87		40	795 mcm	2,495,681	17,718,239	20,213,920
4	Ghent Plant	Batesville	345.00	345.00	ST,SP	7.80		40	954 mcm	379,474	6,217,395	6,596,869
5	Brown Plant	Elmer Smith	345.00	345.00	HF,SP,ST	176.42		40	954 mcm	17,700,745	109,377,285	127,078,030
6	Brown North	K.U. Park	345.00	345.00	ST	102.47		2	954 mcm	1,111,580	26,077,449	27,189,029
7	Green River	AEC Buss	161.00	161.00	HF,SP,ST,WP	183.09		40	556 mcm	1,284,447	44,092,825	45,377,272
8	Green River	Morganfield	161.00	161.00	HF,WP	55.38		40	556 mcm	268,660	5,442,527	5,711,187
9	Elihu	Dorchester	161.00	161.00	HF,ST	86.06		40	556 mcm	270,147	14,855,250	15,125,397
10	Lake Reba	Dorchester	161.00	161.00	HF,ST	99.15		1	556 mcm	559,988	13,761,966	14,321,954
11	Pineville	Harlan	161.00	161.00	HF,WP	48.34		40	795 mcm	300,849	13,597,384	13,898,233
12	Pineville 149	Pineville 192	161.00	161.00	HF	0.12		1	954 mcm		205,543	205,543
13	East Ky. Power Cooperative	Taylor County	161.00	161.00	SP	3.97		1	556 mcm	261,988	630,042	892,030
14	Imboden	Harlan	161.00	161.00	HF,SP,WP,ST	43.82		40	795 mcm	84,143	11,352,792	11,436,935
15	Ghent Plant	Brown Plant	138.00	138.00	ST	90.59		40	954 mcm	419,701	8,793,404	9,213,105
16	Brown Plant	Green River	138.00	138.00	HF,SP,WP,ST	169.43		40	556 mcm	450,190	17,885,724	18,335,914
17	Kenton	Rodburn	138.00	138.00	HF	45.74		1	397 mcm	98,119	19,397,402	19,495,521
18	Green River	Brown North	138.00	138.00	HF,SP,ST	173.88		40	795 mcm	736,912	58,070,832	58,807,744
19	Fawkes	Rodburn	138.00	138.00	HF,ST,WP	64.58		1	556 mcm	579,168	20,124,690	20,703,858
20	Clifty Creek	Carrollton	138.00	138.00	HF,SP,ST,WP	144.71		40	795 mcm	891,092	57,852,444	58,743,536
21	Brown Plant	Lake Reba	138.00	138.00	HF,SP	29.44		1	556 mcm	80,240	8,457,599	8,537,839
22	Brown Plant	Haefling	138.00	138.00	HF,SP,ST,WP	29.32		40	795 mcm	256,943	5,902,673	6,159,616
23	Ghent Plant	Kenton Station	138.00	138.00	HF,WF	72.78		1	795 mcm	446,861	12,612,897	13,059,758
24	Ghent Plant	Adams	138.00	138.00	HF,SP,ST	56.77		40	795 mcm	245,501	17,800,851	18,046,352
25	Hardin County	Rogersville	138.00	138.00	HF	10.24		1	795 mcm	245,093	2,569,509	2,814,602
26	Virginia City	Clinch River (AEP Int. Pt)	138.00	138.00	HF	7.89		1	795 mcm	344,980	4,788,455	5,133,435
27	69KV Lines		69.00	69.00	Various	2,194.63		40	Various	10,471,878	692,812,489	703,284,367
28	Exp Applicable to All Lines											
36	TOTAL					4,067	0	11		43,382,342	1,214,425,525	1,257,807,867

Page 422-423
Part 1 of 2

4/9/25, 5:11 PM

FERC Form

Line No.	EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(m)	(n)	(o)	(p)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28	907,859	8,778,987	273,865	9,960,711
36	907,859	8,778,987	273,865	9,960,711
Page 422-423 Part 2 of 2				

4/9/25, 5:11 PM

FERC Form

FERC FORM NO. 1 (ED. 12-87)

Page 422-423

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(b) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(c) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(d) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(e) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(f) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(g) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(h) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(i) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(j) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(k) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(l) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(m) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(n) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(o) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(p) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(q) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(r) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.
(s) Concept: NumberOfTransmissionCircuits Contains both single and double circuitry.

FERC FORM NO. 1 (ED, 12-87)

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company				This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission				Date of Report: 03/18/2025				Year/Period of Report End of: 2024/ Q4					
TRANSMISSION LINES ADDED DURING YEAR																	
<div>1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.</div> <div>2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).</div> <div>3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.</div>																	
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Construction (q)
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)	Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	

Page 424-425

4/9/25, 5:11 PM

FERC Form

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST					Construction
	From	To		Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
23																	
24																	
25																	
26																	
27																	
28																	
29																	
30																	
31																	
32																	
33																	
34																	
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
43																	
44	TOTAL		0		0	0	0										

Page 424-425

FERC FORM NO. 1 (REV. 12-03)

Page 424-425

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVA)			Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVA) (c)	Secondary Voltage (In MVA) (d)	Tertiary Voltage (In MVA) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
1	A. O. Smith - Mt. Sterling	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
2	Adams - Georgetown	Transmission	Unattended	138.00	69.00	13.20	187	2	0	NONE	0	0
3	Alcalde - Somerset	Transmission	Unattended	345.00	161.00	13.20	448	1	0	NONE	0	0
4	American Avenue - Lexington	Transmission	Unattended	138.00	69.00	13.20	150	1	0	NONE	0	0
5	Arnold - Cumberland	Transmission	Unattended	161.00	69.00	13.20	56	1	0	NONE	0	0
6	Artemus - Pineville	Transmission	Unattended	161.00	69.00	13.20	56	1	0	NONE	0	0
7	Avon-Fayette	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
8	Bardstown- Campbellsville	Transmission	Unattended	138.00	69.00	13.20	149	1	0	NONE	0	0
9	Bardstown City- Campbellsville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
10	Bardwell	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
11	Barlow	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
12	Beattyville - Richmond	Transmission	Unattended	161.00	69.00	13.20	90	1	0	NONE	0	0
13	Bevier - Earlington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
14	Bimble	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
15	Blackwell	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
16	Bluegrass Ordnance	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
17	Bond-Coeburn	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0

Page 426-427

Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)

Page 260 of 286

McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
18	Bonds Mill	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
19	Bonnieville - Horse Cave	Transmission	Unattended	138.00	69.00	13.20	33	1	0	NONE	0	0
20	Boone Avenue - Winchester	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
21	Boonesboro North - Winchester	Transmission	Unattended	138.00	69.00	13.20	150	1	0	NONE	0	0
22	Boyle County	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
23	Brodhead Switching	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
24	Bromley	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
25	Brown CT - Harrodsburg	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
26	Brown North - Harrodsburg	Transmission	Unattended	345.00	138.00	13.20	898	2	0	NONE	0	0
27	Brown Plant- Harrodsburg	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
28	Buchanan - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
29	Camargo - Mt. Sterling	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
30	Campbellsville 1 - Campbellsville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
31	Carlisle	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
32	Carntown - Augusta	Transmission	Unattended	138.00	69.00	13.20	50	1	0	NONE	0	0
33	Carrollton - Carrollton	Transmission	Unattended	138.00	69.00	13.20	187	2	0	NONE	0	0
34	Cary Switching	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
35	Cawood - Harlan	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
36	Clark County - Winchester	Transmission	Unattended	138.00	69.00	13.20	93	1	0	NONE	0	0
37	Clinton	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
38	Clinton 12kV	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
39	Coleman Road - McCracken Co	Transmission	Unattended	161.00	0.00	0.00	0	0	0	NONE	0	0
40	Corbin East - Corbin	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
41	Corning 12KV	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
42	Corydon - Henderson	Transmission	Unattended	161.00	69.00	13.20	112	1	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 261 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
43	Crittendon County - Marion	Transmission	Unattended	161.00	69.00	13.20	112	1	0	NONE	0	0
44	Cynthiana	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
45	Danville East - Danville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
46	Danville Industrial - Danville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
47	Danville North - Danville	Transmission	Unattended	138.00	69.00	13.20	112	1	0	NONE	0	0
48	Daviess County	Transmission	Unattended	345.00	0.00	0.00	0	0	0	NONE	0	0
49	Delaplain - Georgetown	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
50	Delvinta	Transmission	Unattended	161.00	0.00	0.00	0	0	0	NONE	0	0
51	Dix Dam-Mercer	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
52	Donerail - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
53	Dow Corning West	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
54	Dorchester - Norton	Transmission	Unattended	161.00	69.00	13.20	187	2	0	NONE	0	0
55	Earlington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
56	Earlington North - Earlington	Transmission	Unattended	161.00	69.00	13.20	150	1	0	NONE	0	0
57	East Bernstadt - London	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
58	East Frankfort - Frankfort	Transmission	Unattended	138.00	69.00	13.20	224	2	0	NONE	0	0
59	Eastland - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
60	Eastview	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
61	Elihu - Somerset	Transmission	Unattended	161.00	69.00	13.20	187	2	0	NONE	0	0
62	Elizabethtown - Elizabethtown	Transmission	Unattended	138.00	69.00	13.20	149	1	0	NONE	0	0
63	Elizabethtown 5 - Elizabethtown	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
64	Eminence	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
65	Evarts	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
66	Fariston	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
67	Farley - Corbin	Transmission	Unattended	161.00	69.00	13.20	149	1	0	NONE	0	0
68	Farmers - Morehead	Transmission	Unattended	138.00	69.00	13.20	61	1	0	NONE	0	0

Page 426-427

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
69	Fawkes - Richmond	Transmission	Unattended	138.00	69.00	13.20	299	2	0	NONE	0	0
70	Finchville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
71	FMC - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
72	Frankfort - Frankfort	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
73	GE Lamp Works - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
74	Georgetown - Georgetown	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
75	Ghent Plant - Carrollton 1	Transmission	Unattended	345.00	138.00	0.00	450	1	0	NONE	0	0
76	Ghent Plant - Carrollton 2	Transmission	Unattended	345.00	138.00	25.00	448	1	0	NONE	0	0
77	Glendale Industrial	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
78	Glendale South	Transmission	Unattended	345.00	138.00	13.80	900	2	0	NONE	0	0
79	Goddard	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
80	Gorge Switching	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
81	Grahamville - Barlow	Transmission	Unattended	161.00	69.00	13.20	93	1	0	NONE	0	0
82	Green River Plant - Greenville 1	Transmission	Unattended	138.00	69.00	13.20	261	2	0	NONE	0	0
83	Green River Plant - Greenville 2	Transmission	Unattended	161.00	138.00	13.20	312	3	1	NONE	0	0
84	Green River Steel - Greenville	Transmission	Unattended	138.00	69.00	13.80	90	1	0	NONE	0	0
85	Greensburg - Campellsville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
86	Haefling - Lexington	Transmission	Unattended	138.00	69.00	13.20	149	1	0	NONE	0	0
87	Hardesty - Earlington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
88	Hardin County - Elizabethtown 1	Transmission	Unattended	345.00	138.00	13.20	898	2	0	NONE	0	0
89	Hardin County - Elizabethtown 2	Transmission	Unattended	138.00	69.00	13.20	370	2	0	NONE	0	0
90	Hardinsburg - Hardinsburg	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
91	Harrodsburg	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
92	Harlan "Y" - Harlan	Transmission	Unattended	161.00	69.00	13.20	93	1	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 263 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
93	Higby Mill - Lexington	Transmission	Unattended	138.00	69.00	13.20	344	3	0	NONE	0	0
94	Hillside	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
95	Hodgenville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
96	Hoover 1-Georgetown	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
97	Howards Branch	Transmission	Unattended	161.00	0.00	0.00	0	0	0	NONE	0	0
98	Hughes Lane - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
99	Hume Road	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
100	IBM	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
101	Imboden - Big Stone Gap	Transmission	Unattended	161.00	69.00	13.20	149	1	0	NONE	0	0
102	Indian Hill	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
103	Innovation Drive	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
104	Kenton - Maysville	Transmission	Unattended	138.00	69.00	13.20	145	2	0	NONE	0	0
105	Kentucky River	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
106	KU Park - Pineville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
107	LaGrange East	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
108	Lancaster 2	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
109	Lake Reba - Richmond	Transmission	Unattended	138.00	69.00	13.20	149	1	0	NONE	0	0
110	Lake Reba Tap - Richmond	Transmission	Unattended	161.00	138.00	6.60	200	1	0	NONE	0	0
111	Lancaster Switching	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
112	Lansdowne - Lexington	Transmission	Unattended	138.00	69.00	13.20	112	1	0	NONE	0	0
113	Lawrence	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
114	Lebanon - Lebanon	Transmission	Unattended	138.00	69.00	13.20	93	1	0	NONE	0	0
115	Lebanon City	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
116	Leitchfield - Leitchfield	Transmission	Unattended	138.00	69.00	13.20	93	1	0	NONE	0	0
117	Leitchfield East	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
118	Lexington Plant - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
119	Livingston County	Transmission	Unattended	161.00	0.00	0.00	0	0	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 264 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
120	Lockport	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
121	London - London	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
122	Loudon Ave - Lexington	Transmission	Unattended	138.00	69.00	13.20	262	2	2	NONE	0	0
123	Lynch - Harlan	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
124	Lyon County	Transmission	Unattended	161.00	0.00	0.00	0	0	0	NONE	0	0
125	Manchester	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
126	Marion	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
127	Matanzas	Transmission	Unattended	161.00	138.00	13.20	400	2	0	NONE	0	0
128	Meldrum SW	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
129	Meredith	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
130	Middlesboro - Middlesboro	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
131	Midway - Versailles	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
132	Mill Creek	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
133	Millersburg - Millersburg	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
134	Morehead	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
135	Morehead East - Morehead	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
136	Morganfield - Morganfield	Transmission	Unattended	161.00	69.00	13.20	112	1	0	NONE	0	0
137	Mt. Vernon - Mt. Vernon	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
138	N.A.S.	Transmission	Unattended	345.00	138.00	0.00	450	1	0	NONE	0	0
139	Nebo - Nebo	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
140	Newtown	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
141	Nicholasville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
142	North London - London	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
143	North Princeton - Princeton	Transmission	Unattended	161.00	0.00	0.00	0	0	0	NONE	0	0
144	Oak Hill	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
145	Ohio County - Beaver Dam	Transmission	Unattended	138.00	69.00	13.20	93	1	0	NONE	0	0
146	Okonite - Richmond	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 265 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
147	Paducah Primary - Paducah	Transmission	Unattended	161.00	0.00	0.00	0	0	0	NONE	0	0
148	Paint Lick	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
149	Paris	Transmission	Unattended	138.00	69.00	13.20	150	1	0	NONE	0	0
150	Paris 12kV	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
151	Parkers Mill	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
152	Paynes Mill	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
153	Pineville - Pineville 1	Transmission	Unattended	345.00	161.00	13.20	560	1	0	NONE	0	0
154	Pineville - Pineville 2	Transmission	Unattended	500.00	345.00	34.50	504	1	0	NONE	0	0
155	Pineville - Pineville 3	Transmission	Unattended	161.00	69.00	13.20	299	2	1	NONE	0	0
156	Pineville Switching - Pineville	Transmission	Unattended	161.00	0.00	0.00	0	0	0	NONE	0	0
157	Pisgah - Lexington	Transmission	Unattended	138.00	69.00	13.20	112	1	0	NONE	0	0
158	Pittsburg - London	Transmission	Unattended	161.00	69.00	13.20	112	1	0	NONE	0	0
159	Pocket - Pennington Gap	Transmission	Unattended	161.00	69.00	13.20	187	1	0	NONE	0	0
160	Pocket North - Pennington Gap	Transmission	Unattended	500.00	161.00	0.00	448	1	0	NONE	0	0
161	Princeton - Princeton	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
162	Race Street - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
163	Reynolds - Lexington	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
164	Richmond - Richmond	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
165	Richmond 3 (EKU)	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
166	Richmond 4	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
167	Richmond North	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
168	River Queen - Muhlenberg	Transmission	Unattended	161.00	69.00	13.20	112	1	0	NONE	0	0
169	Robbins	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
170	Rockwell - Winchester	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
171	Rocky Branch	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
172	Rodburn - Morehead	Transmission	Unattended	138.00	69.00	13.20	90	1	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 266 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
173	Rogersville - Raddliff	Transmission	Unattended	138.00	69.00	13.20	93	1	0	NONE	0	0
174	Rumsey	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
175	Scott County	Transmission	Unattended	138.00	69.00	13.20	93	1	0	NONE	0	0
176	Shadrack	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
177	Sharon	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
178	Shawnee Gas	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
179	Shelbyville - Shelbyville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
180	Shrewsbury Sw	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
181	Simmons	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
182	Simpsonville - Shelbyville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
183	Somerset N - Somerset	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
184	Somerset 1	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
185	South Paducah	Transmission	Unattended	161.00	69.00	13.20	50	1	0	NONE	0	0
186	Spears SW	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
187	Spencer Road - Mt. Sterling	Transmission	Unattended	138.00	69.00	13.20	89	2	0	NONE	0	0
188	Springfield - Campbellsville	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
189	St. Paul	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
190	Stanford	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
191	Stanford North	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
192	Stonewall - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
193	Sweet Hollow	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
194	Taylor County - Campbellsville	Transmission	Unattended	161.00	69.00	13.20	90	1	0	NONE	0	0
195	Toyota North	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
196	Toyota South	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
197	Tyrone - Versailles	Transmission	Unattended	138.00	69.00	13.20	112	1	0	NONE	0	0
198	UK Medical Center - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0

Page 426-427

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
199	Viley Road - Lexington	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
200	Virginia City - Norton	Transmission	Unattended	138.00	69.00	13.20	120	1	0	NONE	0	0
201	Walker - Earlington	Transmission	Unattended	161.00	69.00	13.20	112	1	0	NONE	0	0
202	Warsaw	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
203	Warsaw East - Owenton	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
204	West Cliff - Harrodsburg	Transmission	Unattended	138.00	69.00	13.20	392	3	0	NONE	0	0
205	West Frankfort - Shelbyville 1	Transmission	Unattended	345.00	138.00	13.20	450	1	0	NONE	0	0
206	West Frankfort - Shelbyville 2	Transmission	Unattended	138.00	69.00	13.20	112	1	0	NONE	0	0
207	West Garrard - Lancaster	Transmission	Unattended	345.00	0.00	0.00	0	0	0	NONE	0	0
208	West Hickman - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
209	West Irvine - Irvine	Transmission	Unattended	161.00	69.00	13.20	56	1	0	NONE	0	0
210	West Lexington - Lexington	Transmission	Unattended	345.00	138.00	13.20	448	1	0	NONE	0	0
211	West Shelby	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
212	Wheatcroft	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
213	White Sulphur	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
214	Wickliffe - Barlow	Transmission	Unattended	161.00	69.00	13.20	93	1	0	NONE	0	0
215	Williamsburg Switching	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
216	Wilson Downing - Lexington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
217	Winchester	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
218	Wofford	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
219	Total Transmission			25,909.00	6,279.00	938.50	15839	94	4		0	0
220	A.O. Smith - Mt. Sterling	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
221	Adams 1	Distribution	Unattended	69.00	34.50	0.00	20	1	0	NONE	0	0
222	Adams 2	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
223	Airgas	Distribution	Unattended	138.00	13.80	0.00	22	1	0	NONE	0	0
224	Aisin	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0

Page 426-427

Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)

Page 268 of 286

McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
225	Alexander - Versailles	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
226	American Avenue - Lexington	Distribution	Unattended	69.00	12.47	0.00	36	2	0	NONE	0	0
227	Andover - Norton	Distribution	Unattended	69.00	34.50	0.00	22	1	0	NONE	0	0
228	Appalachia	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE		
229	Ashland Avenue - Lexington	Distribution	Unattended	69.00	4.16	0.00	28	2	0	NONE	0	0
230	Ashland Pipe - Lexington	Distribution	Unattended	69.00	12.47	0.00	20	2	0	NONE	0	0
231	Atoka	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
232	Augusta 12KV	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
233	Bardstown City	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
234	Bardstown Industrial	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
235	Barlow	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
236	Barton-Bardstown	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
237	Beaver Dam - Beaver Dam	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
238	Beaver Dam North - Beaver Dam	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
239	Belt Line - Lexington	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
240	Bevier - Earlington	Distribution	Unattended	69.00	34.50	0.00	14	2	0	NONE	0	0
241	Big Stone Gap - Big Stone Gap	Distribution	Unattended	69.00	12.47	0.00	42	3	0	NONE	0	0
242	Black Branch Road	Distribution	Unattended	138.00	12.47	0.00	28	1	0	NONE	0	0
243	Bond - Coeburn 1	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
244	Bond - Coeburn 2	Distribution	Unattended	69.00	23.00	0.00	22	1	0	NONE	0	0
245	Boone Avenue - Winchester	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
246	Boonesboro Park	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
247	Borg Warner - Earlington	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
248	Bryant Road - Lexington	Distribution	Unattended	69.00	12.47	0.00	67	3	0	NONE	0	0
249	Buchanan - Lexington	Distribution	Unattended	69.00	4.16	0.00	14	1	0	NONE	0	0
250	Buena Vista	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 269 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
251	Burnside - Somerset	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
252	Calloway	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
253	Camargo - Mt. Sterling	Distribution	Unattended	69.00	12.47	0.00	75	2	0	NONE	0	0
254	Camp Breckinridge	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
255	Campbellsville 1 - Campbellsville	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
256	Campbellsville Industrial - Campbellsville	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
257	Carlisle	Distribution	Unattended	69.00	12.47	0.00	14	2	0	NONE	0	0
258	Carntown - Augusta	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
259	Caron - London	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
260	Carrollton - Carrollton	Distribution	Unattended	69.00	12.47	0.00	19	2	0	NONE	0	0
261	Catrons Creek	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
262	Cawood - Harlan	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
263	Central City	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
264	Central City South	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
265	Clarkson	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
266	Clays Mill - Lexington	Distribution	Unattended	138.00	12.47	0.00	37	1	0	NONE	0	0
267	Clinch Valley - Norton	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
268	Clinton	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
269	Columbia - Columbia	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
270	Columbia South - Columbia	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
271	Corbin East - Corbin	Distribution	Unattended	69.00	12.47	0.00	36	2	0	NONE	0	0
272	Corbin US Steel	Distribution	Unattended	69.00	12.47	0.00	25	2	0	NONE	0	0
273	Corning 12KV	Distribution	Unattended	69.00	12.47	0.00	56	2	0	NONE	0	0
274	Corning Harrodsburg	Distribution	Unattended	69.00	12.47	0.00	15	7	0	NONE	0	0
275	Corporate Drive	Distribution	Unattended	69.00	12.47	0.00	60	2	0	NONE	0	0
276	Cynthiana	Distribution	Unattended	69.00	12.47	0.00	20	2	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 270 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
277	Cynthiana South	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
278	Danville Central - Danville	Distribution	Unattended	69.00	12.47	0.00	29	2	0	NONE	0	0
279	Danville East - Danville	Distribution	Unattended	69.00	12.47	0.00	29	2	0	NONE	0	0
280	Danville Industrial - Danville	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
281	Danville North - Danville	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
282	Danville West - Danville	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
283	Dark Hollow - Richmond	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
284	Dayhoit	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
285	Days Branch	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
286	Dayton - Walther - Carrollton	Distribution	Unattended	138.00	12.47	0.00	14	1	0	NONE	0	0
287	Delaplain - Georgetown 1	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
288	Delaplain - Georgetown 2	Distribution	Unattended	69.00	13.80	0.00	28	1	0	NONE	0	0
289	Denham Street - Somerset	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
290	Detroit Harvester - Paris	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
291	Donerail - Lexington	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
292	Dorchester - Norton 1	Distribution	Unattended	69.00	22.00	0.00	25	1	0	NONE	0	0
293	Dorchester - Norton 2	Distribution	Unattended	69.00	34.50	0.00	14	1	0	NONE	0	0
294	Dorchester - Norton 3	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
295	Dow Corning - Carrollton	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
296	Dozier Heights	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
297	Earlington - Earlington 1	Distribution	Unattended	69.00	34.50	0.00	20	1	0	NONE	0	0
298	Earlington - Earlington 2	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 271 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
299	East Bernstadt - London	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
300	East Stone Gap- Big Stone Gap	Distribution	Unattended	69.00	12.47	0.00	25	2	0	NONE	0	0
301	Eastland - Lexington	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
302	Eastview	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
303	Eddyville	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
304	Eddyville Prison	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
305	Elizabethtown Industrial - Elizabethtown	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
306	Eminence - Shelbyville	Distribution	Unattended	69.00	12.47	0.00	28	2	0	NONE	0	0
307	Esserville - Norton	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
308	Elizabethtown 2 - Elizabethtown	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
309	Elizabethtown 3 - Elizabethtown	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
310	Elizabethtown 4 - Elizabethtown	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
311	Elizabethtown 5 - Elizabethtown	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
312	Elizabethtown West - Elizabethtown	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
313	Evarts	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
314	Ewington - Mt. Sterling	Distribution	Unattended	69.00	12.47	0.00	36	2	0	NONE	0	0
315	Fairfield - Fairfield	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
316	Farmers	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
317	Ferguson South - Somerset	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
318	Finchville	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
319	Flemingsburg	Distribution	Unattended	138.00	12.47	0.00	14	1	0	NONE	0	0
320	Florida Tile - Lawrenceburg	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
321	FMC - Lexington	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
322	Forrestdale	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 272 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
323	Forks of Elkhorn - Georgetown	Distribution	Unattended	34.50	12.47	0.00	14	1	0	NONE	0	0
324	Frankfort - Frankfort	Distribution	Unattended	69.00	34.50	0.00	22	1	0	NONE	0	0
325	GE Lamp Works - Lexington	Distribution	Unattended	69.00	4.16	0.00	14	1	0	NONE	0	0
326	Georgetown - Georgetown	Distribution	Unattended	69.00	12.47	0.00	21	2	0	NONE	0	0
327	Ghent City	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
328	Ghent Plant	Distribution	Unattended	138.00	13.20	0.00	56	2	0	NONE	0	0
329	Glendale Temporary Construction	Distribution	Unattended	69.00	12.47	0.00	37	1	0	NONE	0	0
330	Glendale Industrial	Distribution	Unattended	138.00	24.70	0.00	540	6	0	NONE	0	0
331	Green River Steel	Distribution	Unattended	69.00	12.47	0.00	25	2	0	NONE	0	0
332	Green River	Distribution	Unattended	69.00	34.50	0.00	17	1	0	NONE	0	0
333	Greensburg - Campbellsville	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
334	Greenville 12KV - Mühlenburg	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
335	Greenville 4KV - Mühlenburg	Distribution	Unattended	69.00	4.16	0.00	11	1	0	NONE	0	0
336	Greenville North - Mühlenburg	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
337	Guest River - Ramsey, VA	Distribution	Unattended	23.00	4.16	0.00	11	3	0	NONE	0	0
338	Haefling - Lexington	Distribution	Unattended	138.00	12.47	0.00	39	1	0	NONE	0	0
339	Haley - Lexington	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
340	Hamblin - Pennington Gap	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
341	Hamer- Appalachia	Distribution	Unattended	69.00	12.47	0.00	16	2	0	NONE	0	0
342	Hanson - Earlington	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
343	Hardesty - Earlington	Distribution	Unattended	69.00	34.50	0.00	13	1	0	NONE	0	0
344	Harlan - Harlan	Distribution	Unattended	69.00	12.47	0.00	21	2	0	NONE	0	0
345	Harlan Wye - Harlan	Distribution	Unattended	69.00	12.47	0.00	28	2	0	NONE	0	0
346	Harrodsburg East - Harrodsburg	Distribution	Unattended	69.00	12.47	0.00	20	2	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 273 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
347	Harrodsburg Industrial - Harrodsburg	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
348	Harrodsburg North	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
349	Hartford	Distribution	Unattended	69.00	4.16	0.00	11	1	0	NONE	0	0
350	Higby Mill - Lexington 1	Distribution	Unattended	138.00	12.47	0.00	37	1	0	NONE	0	0
351	Higby Mill - Lexington 2	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
352	Highsplint - Harlan	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
353	Hodgenville 12KV	Distribution	Unattended	69.00	12.47	0.00	19	2	0	NONE	0	0
354	Hoover 1- Georgetown	Distribution	Unattended	69.00	12.47	0.00	75	2	0	NONE	0	0
355	Hopewell - Corbin	Distribution	Unattended	69.00	12.47	0.00	36	2	0	NONE	0	0
356	Horse Cave	Distribution	Unattended	69.00	12.47	0.00	28	2	0	NONE	0	0
357	Horse Cave Industrial - Horse Cave	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
358	Hughes Lane - Lexington	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
359	Hume Road	Distribution	Unattended	69.00	12.47	0.00	60	2	2	NONE	0	0
360	IBM - Lexington	Distribution	Unattended	69.00	12.47	0.00	75	2	0	NONE	0	0
361	IBM North	Distribution	Unattended	138.00	12.47	0.00	27	1	0	NONE	0	0
362	Innovation Drive	Distribution	Unattended	138.00	12.47	0.00	75	2	0	NONE	0	0
363	Irvine - Richmond	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
364	Joyland - Lexington	Distribution	Unattended	69.00	12.47	0.00	36	2	0	NONE	0	0
365	Kawneer - Cynthia	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
366	Kentenia	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
367	Kenton - Maysville	Distribution	Unattended	69.00	12.47	0.00	28	2	1	NONE	0	0
368	Kentucky State Hospital	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
369	Kentucky River	Distribution	Unattended	69.00	4.16	0.00	35	3	0	NONE	0	0
370	LaGrange East	Distribution	Unattended	69.00	12.47	0.00	36	2	0	NONE	0	0
371	LaGrange Penal - LaGrange	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 274 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
372	Lakeshore - Lexington	Distribution	Unattended	69.00	12.47	0.00	75	2	0	NONE	0	0
373	Lancaster - Danville	Distribution	Unattended	69.00	4.16	0.00	14	1	0	NONE	0	0
374	Lansdowne - Lexington	Distribution	Unattended	69.00	12.47	0.00	75	2	0	NONE	0	0
375	Lawrenceburg - Lawrenceburg	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
376	Lebanon - Lebanon	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
377	Lebanon East	Distribution	Unattended	69.00	12.47	0.00	28	2	0	NONE	0	0
378	Lebanon Industrial	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
379	Lebanon South - Lebanon	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
380	Lebanon Junction	Distribution	Unattended	161.00	12.47	0.00	45	2	0	NONE	0	0
381	Lebanon West	Distribution	Unattended	138.00	12.47	0.00	14	1	0	NONE	0	0
382	Leitchfield - Leitchfield	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
383	Leitchfield East - Leitchfield	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
384	Lemons Mill - Georgetown	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
385	Lexington Water Company 1	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
386	Lexington Water Company 2	Distribution	Unattended	69.00	4.16	0.00	11	1	0	NONE	0	0
387	Lexington Plant - Lexington	Distribution	Unattended	69.00	4.16	0.00	28	2	0	NONE	0	0
388	Liberty - Liberty	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
389	Liberty Road - Lexington	Distribution	Unattended	69.00	12.47	0.00	37	1	0	NONE	0	0
390	Liggett	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
391	Lockport	Distribution	Unattended	138.00	12.47	0.00	11	1	0	NONE	0	0
392	London - London	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
393	Loudon Avenue - Lexington	Distribution	Unattended	138.00	12.47	0.00	37	1	0	NONE	0	0
394	Manchester South	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
395	Marion South - Marion	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 275 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVA)			Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVA) (c)	Secondary Voltage (In MVA) (d)	Tertiary Voltage (In MVA) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
396	Maysville East - Maysville	Distribution	Unattended	69.00	4.16	0.00	11	1	0	NONE	0	0
397	Maysville Mid - Maysville	Distribution	Unattended	69.00	4.16	0.00	14	1	0	NONE	0	0
398	McKee Road	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
399	Meldrum - Middlesboro	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
400	Metal & Thermit - Carrollton	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
401	Middlesboro #1	Distribution	Unattended	69.00	12.47	0.00	75	2	0	NONE	0	0
402	Middlesboro #2	Distribution	Unattended	69.00	12.47	0.00	28	2	0	NONE	0	0
403	Midway - Versailles	Distribution	Unattended	138.00	12.47	0.00	14	1	0	NONE	0	0
404	Mill Creek	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
405	Minor Farm	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
406	Morehead - Morehead 1	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
407	Morehead - Morehead 2	Distribution	Unattended	69.00	4.16	0.00	11	1	0	NONE	0	0
408	Morehead East - Morehead	Distribution	Unattended	69.00	4.16	0.00	11	1	0	NONE	0	0
409	Morehead West - Morehead	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
410	Morganfield City - Morganfield	Distribution	Unattended	69.00	4.16	0.00	11	1	0	NONE	0	0
411	Morganfield Industrial - Morganfield	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
412	Mount Sterling - Mt. Sterling	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
413	Mount Vernon - Mt. Vernon	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
414	Mount Vernon Tap- Mt Vernon	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
415	Muhlenburg Prison - Muhlenburg	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
416	Munfordville	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
417	New Haven	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
418	Newtown	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
419	Norton East - Norton	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 276 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
420	Nortonville	Distribution	Unattended	34.50	12.47	0.00	14	1	0	NONE	0	0
421	Oakhill - Earlington	Distribution	Unattended	69.00	34.50	0.00	20	1	0	NONE	0	0
422	Okonite - Richmond	Distribution	Unattended	69.00	12.47	0.00	36	2	0	NONE	0	0
423	Owingsville	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
424	Oxford - Georgetown	Distribution	Unattended	69.00	12.47	0.00	28	2	0	NONE	0	0
425	Paris - Paris	Distribution	Unattended	69.00	12.47	0.00	28	2	0	NONE	0	0
426	Parker Seal - Winchester	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
427	Parkers Mill	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
428	Paynes Mill-Versailles	Distribution	Unattended	69.00	12.47	0.00	37	1	0	NONE	0	0
429	Pepper Pike - Georgetown	Distribution	Unattended	34.50	12.47	0.00	14	1	0	NONE	0	0
430	Picadome - Lexington	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
431	Pineville	Distribution	Unattended	69.00	12.47	0.00	28	2	0	NONE	0	0
432	Pocket - Norton	Distribution	Unattended	69.00	34.50	0.00	25	4	0	NONE	0	0
433	Poor Valley - Pennington Gap	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
434	Powderly - Muhlenburg	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
435	Princeton - Princeton	Distribution	Unattended	69.00	34.50	0.00	13	1	0	NONE	0	0
436	Proctor & Gamble	Distribution	Unattended	69.00	4.16	0.00	14	1	0	NONE	0	0
437	Race Street - Lexington 1	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
438	Race Street - Lexington 2	Distribution	Unattended	69.00	4.16	0.00	21	2	0	NONE	0	0
439	Raddliff - Raddliff	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
440	Raddliff South-Raddliff	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
441	Red House	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
442	Reynolds - Lexington	Distribution	Unattended	138.00	12.47	0.00	77	2	0	NONE	0	0
443	Richmond	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
444	Richmond 2	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0

Page 426-427

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
445	Richmond 3 (EKU)	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
446	Richmond East	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
447	Richmond Industrial	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
448	Richmond South	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
449	Richmond North	Distribution	Unattended	138.00	12.47	0.00	37	1	0	NONE	0	0
450	Rineyville	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
451	Robbins	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
452	Rockwell - Winchester	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
453	Rogers Gap-Georgetown 1	Distribution	Unattended	138.00	12.47	0.00	28	1	0	NONE	0	0
454	Rogers Gap-Georgetown 2	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
455	Rogersville - Radcliff	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
456	Rose Hill	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
457	Rumsey - Earlington	Distribution	Unattended	69.00	34.50	0.00	13	1	0	NONE	0	0
458	Russell Springs	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
459	Salem - Earlington	Distribution	Unattended	69.00	34.50	0.00	14	1	0	NONE	0	0
460	Shadrack	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
461	Shannon Run	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
462	Sharon - Augusta	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
463	Shavers Chapel	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
464	Shawnee Gas	Distribution	Unattended	69.00	12.47	0.00	15	1	0	NONE	0	0
465	Shelbyville North	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
466	Shelbyville East	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
467	Shelbyville South	Distribution	Unattended	69.00	12.47	0.00	36	2	0	NONE	0	0
468	Shun Pike	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
469	Simpsonville - Shelbyville	Distribution	Unattended	69.00	12.47	0.00	25	2	0	NONE	0	0
470	Somerset 2	Distribution	Unattended	69.00	4.16	0.00	11	1	0	NONE	0	0
471	Somerset 3	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
472	Somerset South	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
473	Sonora	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 278 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
474	Springfield - Campbellsville	Distribution	Unattended	69.00	12.47	0.00	25	2	0	NONE	0	0
475	St. Paul	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
476	Stamping Ground	Distribution	Unattended	34.50	12.47	0.00	14	1	0	NONE	0	0
477	Stanford	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
478	Stanford North	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
479	Stonewall - Lexington	Distribution	Unattended	69.00	12.47	0.00	75	2	0	NONE	0	0
480	Sylvania - Winchester	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
481	Taylorsville - Shelbyville	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
482	Toms Creek	Distribution	Unattended	69.00	4.16	0.00	11	1	0	NONE	0	0
483	Totz	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
484	Toyota North	Distribution	Unattended	138.00	13.20	0.00	84	3	1	NONE	0	0
485	Toyota South	Distribution	Unattended	138.00	13.20	0.00	112	4	0	NONE	0	0
486	Trafton Avenue - Lexington 1	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
487	Trafton Avenue - Lexington 2	Distribution	Unattended	69.00	4.16	0.00	14	1	0	NONE	0	0
488	UK Scott Street	Distribution	Unattended	69.00	12.47	0.00	37	1	0	NONE	0	0
489	UK Medical Center - Lexington	Distribution	Unattended	69.00	12.47	0.00	75	2	0	NONE	0	0
490	UK West - Lexington	Distribution	Unattended	69.00	13.09	0.00	42	2	0	NONE	0	0
491	Union Underwear - Russell Springs	Distribution	Unattended	69.00	12.47	0.00	28	2	0	NONE	0	0
492	Uniontown	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
493	Vaksdahl Avenue	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
494	Verda - Harlan	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
495	Versailles West - Versailles	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
496	Versailles Bypass - Versailles	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
497	Viley Road - Lexington	Distribution	Unattended	138.00	12.47	0.00	77	2	0	NONE	0	0
498	Vine Street - Lexington	Distribution	Unattended	69.00	12.47	0.00	20	2	0	NONE	0	0

Page 426-427

Case No. 2025-00113
Attachment to Filing Requirement
Tab 41 - 807 KAR 5:001 Section 16(7)(k)
Page 279 of 286
McCombs

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
499	Waco	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
500	Waitsboro - Somerset	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
501	Warsaw East - Owenton	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
502	West Hickman - Lexington	Distribution	Unattended	69.00	12.47	0.00	45	2	0	NONE	0	0
503	West High Street - Lexington	Distribution	Unattended	69.00	12.47	0.00	75	2	0	NONE	0	0
504	West Shelby	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
505	Westvaco	Distribution	Unattended	69.00	13.80	0.00	67	3	0	NONE	0	0
506	White Sulphur-Georgetown	Distribution	Unattended	138.00	12.47	0.00	37	1	0	NONE	0	0
507	Whitley	Distribution	Unattended	69.00	12.47	0.00	11	1	0	NONE	0	0
508	Wickliffe	Distribution	Unattended	69.00	13.80	0.00	14	1	0	NONE	0	0
509	Wilson Downing - Lexington	Distribution	Unattended	69.00	12.47	0.00	75	2	0	NONE	0	0
510	Williamsburg South - Williamsburg	Distribution	Unattended	69.00	12.47	0.00	25	2	0	NONE	0	0
511	Wilmore - Versailles	Distribution	Unattended	69.00	12.47	0.00	18	2	0	NONE	0	0
512	Winchester Industrial - Winchester	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
513	Winchester Water	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
514	Wise - Norton	Distribution	Unattended	69.00	12.47	0.00	22	1	0	NONE	0	0
515	Woodlawn	Distribution	Unattended	69.00	12.47	0.00	14	1	0	NONE	0	0
516	177 Stations Less Than 10,000 KVA	Distribution	Unattended	0.00	0.00	0.00	796	222	122	NONE	0	0
517	Total Distribution			21,850.00	3,851.73	0.00	8464	625	126		0	0
518				0.00	0.00	0.00	0	0	0		0	0
519	* Unattended			0.00	0.00	0.00	0	0	0		0	0
520	Summary			0.00	0.00	0.00	0	0	0		0	0
521	Transmission 215			0.00	0.00	0.00	15839	94	6		0	0
522	Distribution 461			0.00	0.00	0.00	8464	625	126		0	0
523	Total 676 - 133 shared = 543			0.00	0.00	0.00	24303	719	132		0	0

Page 426-427

4/9/25, 5:11 PM

FERC Form

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
524	Shared 133			0.00	0.00	0.00	0	0	0		0	0
525	Total											0

Page 426-427

FERC FORM NO. 1 (ED. 12-96)

Page 426-427

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
---	---	-------------------------------	---

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Capital Expenditures	Louisville Gas and Electric Company	see footnote	154,140,198
3	Direct-Indirect Labor	Louisville Gas and Electric Company	see footnote	21,593,537
4	Equipment and Facilities	Louisville Gas and Electric Company	see footnote	711,436
5	Materials and Fuels	Louisville Gas and Electric Company	see footnote	91,508
6	Office and Administrative Services	Louisville Gas and Electric Company	see footnote	68,633
7	Outside Services	Louisville Gas and Electric Company	see footnote	214,279
8	Transmission	Louisville Gas and Electric Company	see footnote	836,682
9	Capital Expenditures	LG&E and KU Services Company	see footnote	25,279,247
10	Direct-Indirect Labor	LG&E and KU Services Company	see footnote	72,958,032
11	Equipment and Facilities	LG&E and KU Services Company	see footnote	13,172,017
12	Materials	LG&E and KU Services Company	see footnote	973,156
13	Office and Administrative Services	LG&E and KU Services Company	see footnote	3,942,212
14	Outside Services	LG&E and KU Services Company	see footnote	13,817,285
15	Capital Expenditures	PPL Services Corporation	see footnote	17,808,609
16	Direct-Indirect Labor	PPL Services Corporation	see footnote	26,549,076
17	Equipment and Facilities	PPL Services Corporation	see footnote	1,246,456
18	Materials	PPL Services Corporation	see footnote	12,018
19	Office and Administrative Services	PPL Services Corporation	see footnote	3,829,079
20	Outside Services	PPL Services Corporation	see footnote	14,902,857
19				

Page 429

4/9/25, 5:11 PM

FERC Form

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
20	Non-power Goods or Services Provided for Affiliated			
21	Capital Expenditures	Louisville Gas and Electric Company	see footnote	4,636,737
22	Direct-Indirect Labor	Louisville Gas and Electric Company	see footnote	1,561,025
23	Equipment and Facilities	Louisville Gas and Electric Company	see footnote	1,536,880
24	Materials and Fuels	Louisville Gas and Electric Company	see footnote	40,775
25	Office and Administrative Services	Louisville Gas and Electric Company	see footnote	153,947
26	Outside Services	Louisville Gas and Electric Company	see footnote	495,747
27	Transmission	Louisville Gas and Electric Company	see footnote	548,568
28	Capital Expenditures	LG&E and KU Services Company	see footnote	315,309
29	Direct-Indirect Labor	LG&E and KU Services Company	see footnote	2,055,082
30	Equipment and Facilities	LG&E and KU Services Company	see footnote	292,147
31	Materials	LG&E and KU Services Company	see footnote	5,102
32	Office and Administrative Services	LG&E and KU Services Company	see footnote	41,362
33	Outside Services	LG&E and KU Services Company	see footnote	132,206
34	Capital Expenditures	PPL Services Corporation		
35	Direct-Indirect Labor	PPL Services Corporation	see footnote	2,737
36	Equipment and Facilities	PPL Services Corporation	see footnote	1,617,227
37	Office and Administrative Services	PPL Services Corporation	see footnote	1,696
38	Outside Services	PPL Services Corporation	see footnote	48,228
39	See footnote for allocation process			
42				

Page 429

FERC FORM NO. 1 ((NEW))

Page 429

4/9/25, 5:11 PM

FERC Form

Name of Respondent: Kentucky Utilities Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 107 and 108
(b) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 182.3, 183.2, 184, 408.1, 426.4, 426.5, 500, 501, 502, 505, 506, 510, 511, 512, 513, 514, 546, 548, 549, 551, 552, 553, 554, 560, 562, 571, 580, 583, 588, 593, 597, 598, 901, 903, 908, 920, 925, 926, and 935
(c) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 183.2, 184, 426.4, 426.5, 454, 493, 500, 501, 506, 510, 553, 560, 562, 566, 570, 571, 580, 582, 583, 586, 588, 590, 592, 593, 597, 901, 902, 903, 921, 931, and 935
(d) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 426.4, 426.5, 506, 511-514, 553, 563, 570, 571, 580, 582, 586, 590, 592, 593, 597, 598, 902, and 921
(e) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 184, 426.4, 426.5, 500, 506, 510, 560, 571, 580, 586, 588, 593, 598, 901, 902, 908, 921, 930.2, and 935
(f) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 183.2, 184, 426.4, 506, 566, 571, 580, 583, 588, 880, 902, and 921
(g) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 565
(h) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 107, 108 and 184
(i) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 174, 182.3, 183.2, 184, 188, 232, 408.1, 426.4, 426.5, 500, 501, 502, 506, 510, 513, 514, 556, 560, 561.1, 561.2, 561.3, 561.5, 561.6, 561.7, 562, 563, 566, 570, 571, 573, 580, 582, 583, 586, 588, 590, 592, 593, 595, 598, 901, 902, 903, 907, 908, 910, 920, 921, 925, 926, and 935
(j) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 165, 183.2, 184, 403, 426.4, 426.5, 500, 501, 502, 506, 510, 511, 514, 556, 560, 561.1, 561.7, 562, 563, 566, 569.2, 570, 571, 573, 580, 582, 583, 586, 588, 590, 592, 593, 595, 598, 901, 902, 903, 907, 908, 910, 921, 923, 924, 926, 930.2, 931 and 935
(k) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 580, 921, 930.2, and 935
(l) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 183.2, 184, 188, 426.1, 426.4, 426.5, 500, 501, 506, 510, 514, 549, 556, 560, 561.1, 561.2, 561.5, 562, 563, 566, 570, 571, 573, 580, 582, 583, 586, 588, 590, 592, 593, 598, 901, 902, 903, 907, 908, 910, 920, 921, 925, 926, 930.2, and 935
(m) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 165, 183.2, 184, 186, 188, 426.4, 426.5, 500, 506, 510, 511, 560, 561.5, 561.6, 561.7, 562, 563, 566, 569.2, 570, 571, 573, 580, 583, 586, 588, 593, 597, 598, 880, 901, 902, 903, 908, 910, 921, 923, 928, 930.2 and 935
(n) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 107 and 108
(o) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 183, 184, 408.1, 426.4, 426.5, 500, 506, 549, 566, 580, 588, 593, 901, 903, 905, 908, 912, 920, 924, 925, 926 and 930.2
(p) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 901, 930.2 and 931
(q) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163
(r) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 184, 234, 421, 426.4, 426.5, 500, 506, 549, 566, 588, 901, 903, 905, 908, 921, 924, 925, 930.2 and 935
(s) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 184, 426.5, 506, 566, 569.2, 571, 588, 593, 901, 903, 908, 921, 923, 928, 930.2 and 935

4/9/25, 5:11 PM

FERC Form

 Concept: DescriptionOfNonPowerGoodOrService

4/9/25, 5:11 PM

FERC Form

Costs between Kentucky Utilities Company and Louisville Gas and Electric Company are either charged directly or are allocated by certain assignment methods described below that most accurately distribute the costs.
LG&E and KU Services Company (LKS) and PPL Services Corporation (PPL Services) either directly charge or allocate the costs of service among the affiliated companies using one of several methods that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the service. Any of the methods may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes in the business. Rates are generally determined annually, semi-annually or monthly (based upon actual usage). The assignment methods used by LKS and PPL Services are as follows:
Book Enterprise Value Ratio – This ratio is calculated based on book enterprise value. The ratio is calculated on an annual basis.
Contract Ratio – This ratio is based on the sum of the physical amount (i.e., tons of coal, mmbtu of natural gas) of the contract for coal and natural gas fuel burned for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.
Departmental Charge Ratio – A specific department ratio based upon various factors. The departmental charge ratio typically applies to directly attributable costs such as departmental administrative, support, or material and supply costs, or a combination thereof, that benefit more than one affiliate and that require allocation using general measures of cost causation. Methods for assignment are department-specific depending on the type of service performed and are documented and monitored by the Budget Analysts for each department. The numerator and denominator vary by department. The ratio is based upon various factors such as labor hours, labor dollars, departmental or entity headcount, capital expenditures, operations and maintenance costs, retail energy sales, charitable contributions, generating plant sites, average allocation of direct reports, net book value of utility plant, total line of business assets, electric capital expenditures, substation assets and transformer assets. The Departmental Charge Ratio may only be used with appropriate prior approval and where other applicable ratios would not result in the fair assignment of costs. These ratios are calculated on an annual basis.
Facilities Ratio – This ratio is based on a two-tiered approach with one tier based on the number of employees by department or line of business and the other tier based on the applicable department or line of business ratio. The numerator for the number of employees is the number of employees by department or line of business at the facility and the denominator is the total employees at the facility. This ratio is calculated on an annual basis.
Generation Ratio – This ratio is based on the annual forecast of megawatt hours, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.
Insurance Policies Ratio – This ratio is based upon a composite percentage of individual insurance policies. This ratio is calculated on an annual basis.
Number of Controls Ratio – This ratio is based on the number of SOX controls for each operating segment, then by the number of SEC registrants within the operating segment. The ratio is calculated on an annual basis.
Number of Customers Ratio – This ratio is based on the number of retail electric and/or gas customers at year-end for the preceding year. This ratio is updated on an annual basis.
Number of Employees Ratio – This ratio is based on the number of employees benefiting from the performance of a service. This ratio is calculated on an annual basis.
Number of Items Processed Ratio – This ratio is based on the number of items processed. This ratio is updated on a monthly basis, based upon actual usage.
Number of Meters Ratio – This ratio is based on number of meters for each affiliate. This ratio is calculated on an annual basis.
Number of Network Users Ratio – This ratio is calculated using two steps. The first step is based upon the number of operational network users at each company at year-end for the preceding year. The second step allocates operational support group network users by number of customers. The result of each step is then added together. This ratio is updated on an annual basis.
Number of Operating Segments Ratio – This ratio is based on the number of applicable operating segments covered by PPL. For services provided by LKS, the operating segments are limited to LG&E and KU. This ratio is calculated on an annual basis.
Number of Plan Participants Ratio – This ratio is based upon the number of participants in the pension plan. This ratio is updated semi-annually.
Ownership Percentages – This ratio is based on the contractual ownership percentages of jointly-owned generating units, information technology, facilities and other capital projects. This ratio is updated as a result of a new jointly-owned capital project and is based on the benefit to the respective company. The numerator is the specific company's forecasted usage. The denominator is the total forecasted usage of all respective companies.
Plan Assets Ratio – This ratio is based upon the split of plan assets in the pension. This ratio is updated semi-annually.
Rate Base Ratio – This ratio is based upon applicable rate base per entity at year-end for the preceding year. This ratio is updated on an annual basis.
Revenue Ratio – This ratio is based on the sum of the revenue for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.
Square Footage Ratio – This ratio is based on the square footage in a facility occupied by an operating segment. This ratio is updated on a monthly basis.
Statement of Values Ratio – This ratio is based on the insured value of property for each affiliate. This ratio is updated on an annual basis.
Total Assets Ratio – This ratio is based upon the total assets at year-end for the preceding year. This ratio is updated on an annual basis.
Total Spend Ratio – This ratio is based upon total O&M and capital spend per entity at year-end for the preceding year. This ratio is updated on an annual basis.
Total Utility Plant Assets Ratio – This ratio is based on the total utility plant assets at year-end for the preceding year, the numerator of which is for an operating company and the denominator of which is for all operating companies. In the event of joint ownership of a specific asset, ownership percentages are utilized to assign costs. This ratio is calculated on an annual basis.
Transmission Ratio – The Transmission Coordination Agreement (“TCA”) provides “the contractual basis for the coordinated planning, operation, and maintenance of the combined” LG&E and KU transmission system. Pursuant to the terms of the TCA, LG&E/KU “operate their transmission systems as a single control area.” The TCA establishes cost and revenue allocations between LG&E and KU. The Transmission Ratio is based upon Schedule A (Allocation of Operating Expenses of the Transmission System Operator) of the TCA. Transmission System Operator Company allocation percentages are calculated during June of each year to be effective July 1st of each year using the previous year's summation of the Transmission Peak Demands as found in FERC Form 1 for KU and LG&E, page 400, line 17(b).

4/9/25, 5:11 PM

FERC Form

Vehicle Cost Allocation Ratio – Based on the costs associated with providing and operating transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles. Such rates are applied based on the specific equipment employment and the measured usage of services by the various company entities. This ratio is calculated monthly based on the actual transportation charges from the previous month. The numerator is the department labor charged to a specific company. The denominator is the total labor costs for the specific department. The ratio is then multiplied by the total transportation costs to determine the amount charged to each company.
(u) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 107, 108, and 184
(v) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 182.3, 183.2, 184, 408.1, 426.5, 500, 502, 505, 506, 510, 512, 546, 549, 551, 552, 553, 554, 560, 566, 580, 588, 597, 598, 901, 903, 908, 920, 922, 925, 926, and 935
(w) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 151, 165, 184, 426.5, 500, 502, 505, 506, 510, 512, 513, 549, 553, 554, 560, 566, 567.1, 580, 586, 588, 880, 901, 903, 921, 923, 931, and 935
(x) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 184, 188, 426.4, 426.5, 500, 506, 512, 554, 563, 566, 570, 571, 580, 583, 593, 597, 598, 818, 874, 887, 902, 921, 930.2, 935
(y) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 184, 426.5, 506, 510, 560, 566, 571, 580, 586, 588, 593, 803, 901, 902, 903, 921, 925 and 935
(z) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 183.2, 184, 186, 426.4, 553, 566, 588, 880, 902, 921, 923 and 935
(aa) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 456.1
(ab) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 184
(ac) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 174, 184, 500, 566, 580, 901, 903, 920, 926 and 935
(ad) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 174, 184, 921, and 931
(ae) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 580, 921 and 935
(af) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 184, 426.5, 580, 588, 593, 903, 921, 925, and 935
(ag) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 184, 902, and 923
(ah) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 107 and 920
(ai) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 107 and 921
(aj) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 232
(ak) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 923
(al) Concept: DueFromOrCreditedByTheTransactionsWithAssociatedAffiliatedCompanies A portion of labor overhead amounts are not included. Due to system configuration and functionality given the volume of transactions, labor overheads are not separately identifiable as services provided by or for affiliate, but are included as a reduction to the amount reported in line 3, Column d.
(am) Concept: DueFromOrCreditedByTheTransactionsWithAssociatedAffiliatedCompanies Most labor overhead amounts are not included. Due to system configuration and functionality given the volume of transactions, labor overheads are not separately identifiable as services provided by or for affiliate, but are included as a reduction to the amount reported in line 10, Column d.

FERC FORM NO. 1 ((NEW))

Page 429

Kentucky Utilities Company
Case No. 2025-00113
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/26; Base Period 12ME 8/31/25)

Filing Requirement
Tab 42 - 807 KAR 5:001 Section 16(7)(l)
Sponsoring Witness: Drew T. McCombs

Description of Filing Requirement:

The annual report to shareholders or members and the statistical supplements covering the most recent two (2) years from the application filing date.

Response:

There are no annual reports to shareholders or members during the period referenced. KU does not publish a statistical supplement.

Federal securities rules generally require the delivery of annual reports to public shareholders when requesting their vote via certain proxy solicitations. During the period in question, the common stock of KU has been wholly-owned by LG&E and KU Energy LLC, which is a wholly-owned subsidiary of PPL Corporation.

Copies of the audited annual financial statements and other financial information of KU relating to the period described are provided in Filing Requirement 807 KAR 5:001 Section 16(7)(p), [Tab No. 46].

Kentucky Utilities Company
Case No. 2025-00113
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/26; Base Period 12ME 8/31/25)

Filing Requirement
Tab 43 - 807 KAR 5:001 Section 16(7)(m)
Sponsoring Witness: Drew T. McCombs

Description of Filing Requirement:

The current chart of accounts is more detailed than the Uniform System of Accounts chart prescribed by the commission.

Response:

See attached.

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
101001	CLOSED 08/05 - PLT IN SERV-EXCL 289
101002	CLOSED 07/23 - NON-RECOV BASE GAS
101003	CLOSED 08/05 - PLT IN SERV-PROJ 289
101004	CLOSED 08/12 - PLANT IN SERVICE - STATION TWO ONLY
101008	PLANT IN SERVICE - PRIOR EXPERIMENTAL PLANT
101101	CLOSED 06/17 - PROPERTY UNDER CAPITAL LEASES
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT
101104	PLANT IN SERVICE - ELECTRIC LAND
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT
101110	PLANT IN SERVICE - LEASED PROPERTY
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS
101114	PLANT IN SERVICE - ELECTRIC NON CURRENT CLOUD IMPLEMENTATION COSTS
101116	PLANT IN SERVICE - ELECTRIC CLOUD IMPLEMENTATION PREPAIDS
101117	PLANT IN SERVICE - GAS LINE INSPECTIONS - CT PIPELINE
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING
101126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR
101130	PROPERTY UNDER OPERATING LEASES
101131	PROPERTY UNDER FINANCING LEASES
101132	PROPERTY UNDER PREPAID LEASES
101133	PROPERTY UNDER DEFERRED RENT
101134	PROPERTY UNDER DEFERRED RENT - INDIRECT
101135	LEASEHOLD TENANT INCENTIVE
101136	ACCUM AMORT PROPERTY UNDER OPERATING LEASES
101137	ACCUM AMORT PROPERTY UNDER OPERATING LEASES - IMPAIRMENT
101138	INITIAL DIRECT COST-FINANCE LEASE
101202	PLANT IN SERVICE - GAS FRANCHISES AND CONSENTS
101203	PLANT IN SERVICE - GAS MISC. INTANGIBLE PLANT
101204	PLANT IN SERVICE - GAS LAND
101205	PLANT IN SERVICE - GAS STRUCTURES
101206	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT
101207	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-EQUIPMENT
101208	PLANT IN SERVICE - GAS TRANSPORTATION EQUIPMENT
101209	PLANT IN SERVICE - GAS DISTRIBUTION EQUIPMENT
101211	PLANT IN SERVICE - GAS GENERAL EQUIPMENT
101213	PLANT IN SERVICE - GAS LAND RIGHTS
101214	PLANT IN SERVICE - GAS NONCURRENT CLOUD COSTS
101216	PLANT IN SERVICE - GAS CLOUD PREPAIDS
101217	PLANT IN SERVICE - GAS LINE INSPECTIONS
101225	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING
101301	PLANT IN SERVICE - COMMON ORGANIZATION
101302	PLANT IN SERVICE - COMMON FRANCHISES AND CONSENTS
101303	PLANT IN SERVICE - COMMON MISC. INTANGIBLE PLANT
101304	PLANT IN SERVICE - COMMON LAND
101305	PLANT IN SERVICE - COMMON STRUCTURES
101307	ACCOUNT VALUE WAS NEVER USED
101311	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT
101312	PLANT IN SERVICE - COMMON COMMUNICATION EQUIPMENT

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
101313	PLANT IN SERVICE - COMMON LAND RIGHTS
101314	PLANT IN SERVICE - COMMON NON CURRENT CLOUD IMPLEMENTATION COSTS
101315	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT
101316	PLANT IN SERVICE - COMMON CLOUD IMPLEMENTATION PREPAIDS
101325	CLOSED 06/17 - PLANT IN SERVICE - COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING
101700	PLANT IN SERVICE - CONTRA ASSET - PENSION
101701	PLANT IN SERVICE - CONTRA ASSET - OPEB
101901	CLOSED 08/10 - PLANT IN SERVICE - CONTRA ASSET FOR WKE IMPAIRMENT
101997	CLOSED 03/07 - ELECTRIC UTILITY PLANT (JDE CO ONLY)
101998	CLOSED 03/07 - GAS UTILITY PLANT (JDE CO ONLY)
101999	CLOSED 03/07 - COMMON UTILITY PLANT (JDE CO ONLY)
102001	ELECTRIC PLANT-PURCHASED OR SOLD
103008	EXPERIMENTAL ELECTRIC PLANT UNCLASSIFIED
105001	PLT HELD FOR FUT USE
105002	PLANT HELD FOR FUTURE USE - LAND RIGHTS
106001	CLOSED 08/04 - COMPL CONST-NOT CL
106002	CLOSED 08/04 - COMPL CONST-UNCL-289
106102	ACCOUNT VALUE WAS NEVER USED
106103	COMPL CONST NOT CL - MISC. INTANGIBLE PLANT
106104	COMPL CONST NOT CL - ELECTRIC LAND
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT
106108	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT
106110	ACCOUNT VALUE WAS NEVER USED
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT
106113	COMPL CONST NON CL-ELECTRIC LAND RIGHTS
106114	COMPL CONST NON CL-ELECTRIC NON CURRENT CLOUD IMPLEMENTATION COSTS
106116	COMPL CONST NON CL-ELECTRIC CLOUD IMPLEMENTATION PREPAYMENTS
106117	COMPL CONST NON CL-GAS LINE INSPECTIONS - CT PIPELINES
106202	ACCOUNT VALUE WAS NEVER USED
106203	COMPL CONST NOT CL - GAS MISC. INTANGIBLE PLANT
106204	ACCOUNT VALUE WAS NEVER USED
106205	COMPL CONST NOT CL - GAS STRUCTURES
106206	COMPL CONST NOT CL - GAS UGD AND TRANSMISSION EQUIP
106208	COMPL CONST NOT CL - GAS TRANSPORTATION EQUIPMENT
106209	COMPL CONST NOT CL - GAS DISTRIBUTION EQUIPMENT
106211	COMPL CONST NOT CL - GAS GENERAL EQUIPMENT
106213	COMPL CONST NON CL-GAS LAND RIGHTS
106214	COMPL CONST NON CL-GAS NONCURRENT CLOUD COSTS
106216	COMPL CONST NON CL-GAS CLOUD PREPAYMENTS
106217	COMPL CONST NON CL-GAS LINE INSPECTIONS
106301	ACCOUNT VALUE WAS NEVER USED
106302	ACCOUNT VALUE WAS NEVER USED
106303	COMPL CONST NOT CL - COMMON MISC. INTANGIBLE PLANT
106304	ACCOUNT VALUE WAS NEVER USED
106305	COMPL CONST NOT CL - COMMON STRUCTURES
106311	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT
106312	COMPL CONST NOT CL - COMMON COMMUNICATION EQUIPMENT
106313	COMPL CONST NON CL-COMMON LAND RIGHTS
106314	COMPL CONST NON CL-COMMON NON CURRENT CLOUD IMPLEMENTATION COSTS
106315	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT
106316	COMPL CONST NON CL-COMMON CLOUD IMPLEMENTATION PREPAYMENTS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
107001	CONSTR WORK IN PROG
107002	CLOSED 05/01 - CWIP-OVERHEAD SERV
107003	CLOSED 08/04 - CWIP-CONSTRUCTION OVERHEADS
107005	CLOSED 04/11 - CWIP - PAA FOR PENSION ASSETS
107006	CONSTR WORK IN PROG - CLOUD IMPLEMENTATION COSTS
107007	CONSTR WORK IN PROG - GAS LINE INSPECTIONS
107008	CWIP - EXPERIMENTAL ELECTRIC PLANT UNCLASSIFIED
107199	CLOSED 07/08 - CWIP (JDE CO ONLY)
107700	CONSTR WORK IN PROG - CONTRA ASSET - PENSION
107701	CONSTR WORK IN PROG - CONTRA ASSET - OPEB
107900	CLOSED 08/09 - CAP-ALLOCATION
107998	CLOSED 08/04 - CAP-INDIR LAB ALLOC
107999	CLOSED 08/04 - CAP-OTH OH ALLOC
108001	CLOSED 03/10 - ACCUM DEPR-PLANT
108002	CLOSED 10/99 - ACCUM DEPR-PLT/OH SE
108003	CLOSED 10/99 - ACCUM DEPR-TRANSP
108004	CLOSED 10/99 - ACCUM DEPR-PWR OPR
108005	CLOSED 04/07 - ACCUMULATED DEPRECIATION - ASSET RETIREMENT OBLIGATION - STEAM
108006	CLOSED 08/05 - ACCUMULATED DEPRECIATION - ASSET RETIREMENT OBLIGATION - TRANSMISSION
108007	CLOSED 08/05 - ACCUM DEPR - ARO - OTHER PRODUCTION
108008	ACCUM DEPR - EXPERIMENTAL ELECTRIC PLANT UNCLASSIFIED
108011	CLOSED 08/05 - ACCUM DEPR-STEAM POWER GENERATION
108012	CLOSED 08/05 - ACCUM DEPR-HYDRO POWER GENERATION
108013	CLOSED 08/05 - ACCUM DEPR-OTHER POWER GENERATION
108014	CLOSED 08/05 - ACCUM DEPR-TRANSMISSION
108015	CLOSED 08/12 - ACCUM DEPR-DISTRIBUTION
108016	CLOSED 08/05 - ACCUM DEPR-GENERAL
108017	CLOSED 08/05 - TRANSPORTATION
108018	CLOSED 08/05 - ACCUM DEPR - ELEC COR - STEAM
108019	CLOSED 08/05 - ACCUM DEPR - ELEC COR - HYDRO
108020	CLOSED 08/05 - ACCUM DEPR - ELEC COR - OTHER
108021	CLOSED 08/05 - ACCUM DEPR - ELEC COR - TRANSMISSION
108022	CLOSED 08/05 - ACCUM DEPR - ELEC COR - DISTRIBUTION
108023	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
108024	CLOSED 08/05 - ACCUM DEPR - GAS COR - UNDERGROUND STORAGE
108025	CLOSED 08/05 - ACCUM DEPR - GAS COR - TRANSMISSION
108026	CLOSED 08/05 - ACCUM DEPR - GAS COR - DISTRIBUTION
108027	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
108028	CLOSED 08/05 - ACCUM DEPR - COMMON COR - GENERAL
108097	CLOSED 11/10 - RWIP SALVAGE CREDITS (GAAP ADJ REVERSAL)
108098	CLOSED 11/10 - RWIP SALVAGE CREDITS (GAAP ADJ)
108099	CLOSED 01/11 - RWIP SALVAGE CREDITS
108103	ACCUM. DEPR. - ELEC MISC. INTANGIBLE PLANT
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT
108110	ACCUM. DEPR. - LEASED PROPERTY
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT
108112	ACCUM. DEPR. - ELECTRIC COMMUNICATION EQUIP.
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT
108117	CLOSED 02/07 - ACCUM. DEPR. - COR - ARO ASSET RETIREMENT COST
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY
108121	ACCUM. DEPR. - COR - ELECTRIC COMMUNICATION EQUIP.
108122	ACCUM. DEPR. - COR - LEASED PROPERTY
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING
108126	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-CCR
108127	ACCUM. DEPR. - GAS LINE INSPECTIONS - CT PIPELINES
108128	ACCUM. DEPR. - ELECTRIC CLOUD INTANGIBLES
108204	ACCUM. DEPR. - GAS LAND RIGHTS
108205	ACCUM. DEPR. - GAS STRUCTURES
108206	ACCUM. DEPR. - GAS UNDERGROUND & TRANSMISSION EQUIPMENT
108207	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-EQUIPMENT
108208	ACCUM. DEPR. - GAS LINE INSPECTIONS
108209	ACCUM. DEPR. - GAS DISTRIBUTION EQUIPMENT
108211	ACCUM. DEPR. - GAS GENERAL EQUIP.
108213	ACCUM. DEPR. - GAS TRANSPORTATION EQUIP.
108215	ACCUM. DEPR. - COR - GAS STRUCTURES
108216	ACCUM. DEPR. - COR - GAS UNDERGROUND & TRANSMISSION EQUIP.
108219	ACCUM. DEPR. - COR - GAS DISTRIBUTION EQUIPMENT
108220	ACCUM. DEPR. - COR - GAS GENERAL EQUIP.
108225	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING
108300	CLOSED 10/99 - ACCUM AMORT-DEF ORGANIZ. COSTS
108302	CLOSED 10/99 - ACCUM AMORT - DEF UNDERWRITING FEES
108303	ACCUM. DEPR. - COMMON MISC. INTANGIBLE PLANT
108304	ACCUM. DEPR. - COMMON LAND RIGHTS
108305	ACCUM. DEPR. - COMMON STRUCTURES
108307	ACCOUNT VALUE WAS NEVER USED
108311	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT
108312	ACCUM. DEPR. - COMMON COMMUNICATION EQUIPMENT
108313	ACCUM. DEPR. - COMMON TRANSPORTATION EQUIP.
108314	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT - NONUTILITY
108315	ACCUM. DEPR. - COR - COMMON STRUCTURES
108321	ACCUM. DEPR. - COR - COMMON EQUIPMENT
108322	CLOSED 08/08 - ACCUM. DEPR. - COR - COMMON COMMUNICATION EQUIPMENT
108325	CLOSED 06/17 - ACCUM. DEPR. - COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING
108328	ACCUM. DEPR. - COMMON CLOUD INTANGIBLES
108399	CLOSED 03/07 - ACC DEPRECIATION -UTILITY PLANT (JDE CO ONLY)
108414	ACCUM. DEPR. - SALVAGE - ELECTRIC LAND RIGHTS
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY
108421	ACCUM. DEPR. - SALVAGE - ELECTRIC COMMUNICATION EQUIP.
108422	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC LAND RIGHTS (GAAP ADJ)
108423	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC LAND RIGHTS (GAAP ADJ REVERSAL)
108424	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES (GAAP ADJ)
108425	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES (GAAP ADJ REVERSAL)
108426	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT (GAAP ADJ)
108427	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT (GAAP ADJ REVERSAL)

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
108428	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT (GAAP ADJ)
108429	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT (GAAP ADJ REVERSAL)
108430	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION (GAAP ADJ)
108431	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION (GAAP ADJ REVERSAL)
108432	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC COMMUNICATION EQUIP. (GAAP ADJ)
108433	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC COMMUNICATION EQUIP. (GAAP ADJ REVERSAL)
108434	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY (GAAP ADJ)
108435	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY (GAAP ADJ REVERSAL)
108515	ACCUM. DEPR. - SALVAGE - GAS STRUCTURES
108516	ACCUM. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP.
108519	ACCUM. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT
108520	ACCUM. DEPR. - SALVAGE - GAS GENERAL EQUIP.
108521	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - GAS STRUCTURES (GAAP ADJ)
108522	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - GAS STRUCTURES (GAAP ADJ REVERSAL)
108523	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT (GAAP ADJ)
108524	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT (GAAP ADJ REVERSAL)
108525	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP. (GAAP ADJ)
108526	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP. (GAAP ADJ REVER
108527	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - GAS GENERAL EQUIP. (GAAP ADJ)
108528	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - GAS GENERAL EQUIP. (GAAP ADJ REVERSAL)
108615	CLOSED 05/11 - ACCUM. DEPR. - SALVAGE - COMMON STRUCTURES
108621	ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT
108622	ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT
108623	ACCOUNT VALUE WAS NEVER USED
108624	ACCOUNT VALUE WAS NEVER USED
108625	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT (GAAP ADJ)
108626	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT (GAAP ADJ REVERSAL)
108627	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT (GAAP ADJ)
108628	CLOSED 11/10 - ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT (GAAP ADJ REVERSAL)
108700	ACCUM DEPR - CONTRA ASSET - PENSION
108701	ACCUM DEPR - CONTRA ASSET - OPEB
108799	RWIP-ARO LEGAL
108899	RWIP-ARO-ECR CLEARING
108901	RETIREMENT - RWIP
108902	CLOSED 08/10 - RWIP - COR RECLASS
108903	CLOSED 11/10 - ADJUSTMENT TO MOVE ACCUM. DEPR. TO REGULATORY LIABILITIES IN GAAP
108998	CLOSED 08/04 - RETIRE-IND LAB ALLOC
108999	CLOSED 08/04 - RETIRE-OTH OH ALLOC
111001	CLOSED 08/05 - ACC AM-U/G STOR LAND
111002	CLOSED 08/05 - AMORT-LTD-TERM PLANT
111101	CLOSED 08/10 - ACCUM AMORT - CAPITAL LEASE
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS
111103	AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES
111104	CLOSED 10/20 - ACCUM DEPR PROPERTY UNDER OPERATING LEASES
111105	ACCUM DEPR PROPERTY UNDER FINANCING LEASES
111106	AMORTIZATION EXPENSE - ELECTRIC CLOUD IMPLEMENTATION INTANGIBLES
111110	CLOSED 03/07 - ACCUM AMORT - STOCK OPTIONS
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS
111203	AMORTIZATON EXPENSE - GAS INTANGIBLES
111206	AMORTIZATION EXPENSE - GAS CLOUD INTANGIBLES
111301	CLOSED 08/10 - ACCUM AMORT-DEFERRED PREOP
111302	AMORTIZATION EXPENSE - COMMON FRANCHISES AND CONSENTS
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES
111304	CLOSED 08/10 - ACCUM AMORT-DEFERRED ORGANIZATION COSTS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
111306	AMORTIZATION EXPENSE - COMMON CLOUD IMPLEMENTATION INTANGIBLES
117001	GAS STORED-NONCUR
117101	GAS STORED - NONCURRENT RECOVERABLE BASE GAS
117301	GAS STORED - NONCURRENT RESERVOIRS & PIPELINES
117401	GAS OWED TO SYSTEM GAS
121001	NONUTIL PROP IN SERV
121002	CLOSED 08/04 - TC N/A NONUTIL PROP
121003	CLOSED 03/07 - N/U COAL FOR RESALE THRU 2005 (SEE ALSO 121999 FOR 2006+)
121007	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT
121103	CLOSED 06/17 - MACHINERY & EQUIPMENT
121105	CLOSED 06/17 - LEASEHOLD IMPROVEMENTS
121106	CLOSED 06/17 - COMPUTER EQUIPMENT
121107	FURNITURE & FIXTURES
121108	CLOSED 06/17 - COMPUTER SOFTWARE
121109	CLOSED 08/10 - CONSTRUCTION IN PROGRESS - NON-UTILITY
121110	CLOSED 07/07 - CONSTRUCTION IN PROGRESS - NON UTILITY
121199	CLOSED 07/08 - ORIGINAL COST - NONUTIL PROP (JDE CO ONLY)
121999	CLOSED 07/08 - N/U COAL FOR RESALE - 2006+ (SEE ALSO 121003 FOR P/Y HISTORY)
122001	ACCUM DEPR/DEPL
122002	CLOSED 06/17 - ACCUM AMORT-NONUTIL
122003	CLOSED 08/04 - TC N/A-DEPR NONUTIL
122007	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIRMENT COST-EQUIPMENT
122199	CLOSED 07/08 - ACCUM DEPR - NONUTIL PROP (JDE CO ONLY)
122203	CLOSED 06/17 - MACHINERY & EQUIPMENT - ACCUM DEPRECIATION
122205	CLOSED 06/17 - LEASEHOLD IMPROVEMENTS - ACCUM DEPRECIATION
122206	CLOSED 06/17 - COMPUTER EQUIPMENT - ACCUM DEPRECIATION
122207	FURNITURE & FIXTURES - ACCUM DEPRECIATION
122208	CLOSED 06/17 - COMPUTER SOFTWARE - ACCUM DEPRECIATION
123001	CLOSED 01/10 - INVEST. IN ASSOC CO - EEI
123002	CLOSED 08/10 - INVEST. IN ASSOC CO - EEI
123003	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
123099	CLOSED 03/07 - INVESTMENTS IN AFFILIATES (JDE CO ONLY)
123101	CLOSED 08/10 - INVEST IN SUB CO-EQUITY-UNDIST EARN
123102	INVESTMENT IN LGE PA ADJS
123103	INVEST IN LGE
123104	INVEST IN LGE CAPITAL
123105	INVESTMENT IN KU
123106	CLOSED 08/04 - INVESTMENT IN LGE RECEIVABLES LLC
123107	CLOSED 08/04 - INVESTMENT IN KU RECEIVABLES LLC
123108	CLOSED 09/21 - INVEST IN LEM
123109	INVEST IN SERVCO
123110	CLOSED 04/12 - INVEST IN LPI
123111	CLOSED 08/14 - INVEST IN LII
123112	CLOSED 08/14 - INVEST IN HOME SERVICES
123113	CLOSED 03/07 - INVEST IN CREDIT CORP
123114	CLOSED 08/10 - INVEST IN KU SOLUTIONS
123115	CLOSED 03/07 - INVEST IN KUCC GRIMES
123116	INVEST IN WKE
123117	CLOSED 08/10 - INVEST IN FSF MINERALS
123118	INVEST IN FCD LLC
123119	CLOSED 09/10 - INVEST IN LCC LLC
123120	CLOSED 08/10 - INVEST IN E.ON U.S. NATURAL GAS TRADING INC.
123121	CLOSED 08/09 - INVEST IN WKEC CAYMAN ISLANDS I
123122	CLOSED 07/14 - INVESTMENT IN EEI

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
123123	INVESTMENT IN OVEC
123124	INVESTMENT IN DHA
123125	INVEST IN LGE CAPITAL PA ADJS
123126	CLOSED 06/17 - INVEST IN HOME SERVICES PA ADJS
123127	INVEST IN SERVCO PA ADJS
123128	INVEST IN WKE PA ADJS
123129	CLOSED 06/17 - INVEST IN FCD LLC PA ADJS
123130	CLOSED 06/17 - INVEST IN LEM PA ADJS
123131	CLOSED 08/14 - INVEST IN LII PA ADJS
123132	CLOSED 08/14 - INVEST IN ARGENTINA III PA ADJS
123133	INVEST IN DOWNTOWN COMMERICAL LOAD FUND
123134	INVESTMENT IN SUBS - CURRENT-YEAR EQUITY IN EARNINGS
123169	CLOSED 07/09 - INVEST IN NATURAL SERVICIOS
123170	CLOSED 01/10 - INVEST IN CUYANA
123171	CLOSED 07/09 - INVEST IN GAS BAN
123172	CLOSED 03/07 - INVEST IN ROVA
123173	CLOSED 02/10 - INVEST IN CENTRO
123174	CLOSED 02/13 - INVEST IN ARGENTINA I
123175	INVESTMENT IN KU PA ADJS
123176	CLOSED 03/07 - INVEST IN LG&E POWER SERVICES
123177	CLOSED 02/10 - INVEST IN CENTRO SA
123178	CLOSED 02/10 - INVEST IN ARGENTINA II
123179	CLOSED 08/14 - INVEST IN ARGENTINA III
123180	CLOSED 02/13 - INVEST IN LGE POWER DEVELOPMENT
123181	CLOSED 02/13 - INVEST IN LGE POWER OPERATIONS
123182	CLOSED 03/07 - INVEST IN GREGORY I
123183	CLOSED 03/07 - INVEST IN GREGORY II
123184	ACCOUNT VALUE WAS NEVER USED
123185	CLOSED 03/07 - INVEST IN GREGORY IV
123186	CLOSED 03/23 - NOTES RECEIVABLE FROM LG&E AND KU ENERGY LLC NON-CURRENT
123187	ACCOUNT VALUE WAS NEVER USED
123188	ACCOUNT VALUE WAS NEVER USED
123189	ACCOUNT VALUE WAS NEVER USED
123190	CLOSED 03/07 - INVEST IN AMERICAN POWER
123191	CLOSED 03/07 - INVEST IN LG&E POWER 16
123192	CLOSED 03/07 - INVEST IN LG&E POWER 5
123193	ACCOUNT VALUE WAS NEVER USED
123194	CLOSED 03/07 - INVEST IN LG&E POWER ROANOKE
123195	CLOSED 03/07 - IFRS-INVEST IN ROVA-ASSET HELD FOR SALE
123196	CLOSED 02/10 - INVEST IN CUYANA
123199	CLOSED 03/07 - INVESTMENTS IN SUBSIDIARIES (JDE CO ONLY)
124002	CLOSED 07/10 - INVESTMENT IN OVEC
124003	CLOSED 03/07 - UNMINED COAL RES
124004	CLOSED 03/07 - SPECTRUM INVESTMENT
124006	CLOSED 08/04 - AF-AMER VENT CAP FND
124008	CLOSED 03/07 - INVESTMENT IN LEVERAGED LEASES
124009	CLOSED 01/10 - INVESTMENTS IN COMMUNITY DEVELOPMENT
124193	CLOSED 08/10 - DISCONTINUED OPERATIONS - FIXED ASSETS
124194	CLOSED 08/10 - DISCONTINUED OPERATIONS - FINANCIAL ASSETS
124195	CLOSED 08/10 - DISCONTINUED OPERATIONS - CURRENT ASSETS
124196	CLOSED 08/10 - DISCONTINUED OPERATIONS - OTHER ASSETS
124197	CLOSED 03/07 - PAA-OTHER PROPERTY AND INVESTMENTS
124198	CLOSED 03/07 - NET ASSETS OF DISCO OPS (JDE CO ONLY)
124199	CLOSED 03/07 - OTHER PROPERTY AND INVESTMENTS (JDE CO ONLY)

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
128001	CLOSED 08/07 - OTHER SPECIAL FUNDS - SII OM/RANDR
128002	CLOSED 07/09 - OTHER SPECIAL FUNDS - SHORT-TERM
128003	CLOSED 08/04 - OMU-INTEREST ON SCRUBBER CONTR
128004	CLOSED 08/04 - OMU-INTEREST ON RESERVE
128005	CLOSED 05/07 - OMU-INTEREST ON RESERVE, NEW
128006	CLOSED 05/07 - OMU-RI ON MAINTENANCE RESERVE
128007	CLOSED 05/07 - OMU-RI ON ADDITIONS AND REPLACEMENTS
128008	CLOSED 05/07 - OMU-RI ON OPERATIONS
128009	CLOSED 05/07 - OMU-RI INTEREST ON PURCHASE POWER
128010	CLOSED 05/07 - OMU-PURCHASED POWER, COAL RESERVE
128011	CLOSED 08/04 - COLLATERAL DEPOSIT - BOND SWAPS
128012	CLOSED 08/07 - OTHER SPECIAL FUNDS - LONG-TERM
128013	CLOSED 08/09 - COLLATERAL DEPOSIT - IR SWAPS
128014	CLOSED 02/09 - RESTRICTED CASH - ARENA ADVANCE
128015	CLOSED 06/09 - OMU-INTEREST ON RESERVE, NEW
128016	CLOSED 06/09 - OMU-RI ON MAINTENANCE RESERVE
128017	CLOSED 06/09 - OMU-RI ON ADDITIONS AND REPLACEMENTS
128018	CLOSED 06/09 - OMU-RI ON OPERATIONS
128019	CLOSED 06/09 - OMU-RI INTEREST ON PURCHASE POWER
128020	CLOSED 06/09 - OMU-PURCHASED POWER, COAL RESERVE
128021	CLOSED 08/09 - STATION TWO O&M FUND (WKE ONLY)
128022	CLOSED 08/09 - BREC TRANSMISSION DEPOSIT (WKE ONLY)
128023	PREPAID PENSION
128024	CLOSED 03/22 - PREPAID PENSION - LG&E UNION PLAN
128025	CLOSED 02/09 - RESTRICTED CASH - MUSEUM PLAZA
128026	COLLATERAL DEPOSIT - IR SWAPS
128027	RESTRICTED CASH - NON-CURRENT
128028	PREPAID POSTRETIREMENT
128029	RESTRICTED CASH - NON-CURRENT - OPPORTUNITY KY
131001	CLOSED 07/03 - PNC BANK - REGULAR
131002	CLOSED 08/04 - NATIONAL CITY BANK-R
131003	CLOSED 04/04-HARRIS TRUST AND SAVGS
131004	CLOSED 04/04 - BANK OF NEW YORK
131005	CLOSED 07/10 - JP MORGAN CHASE
131006	CLOSED 10/14 - BB&T - LGE - LOUISVILLE
131007	CLOSED 07/08 - TOWN AND COUNTRY BANK
131008	CLOSED 08/04 - CUST DEPOSIT FUND
131009	CLOSED 07/03 - PAYROLL FUNDS
131010	CLOSED 08/04 - EMPL STK PUR ACCT
131011	CLOSED 06/12 - LEM CASH ACCOUNT
131012	CLOSED 09/06 - BEDFORD LOAN BANK
131013	CLOSED 10/14 - FARMERS BANK MILTON - LOUISVILLE
131014	CLOSED 11/13 - CASH-US BANK
131015	CLOSED 07/08 - MEADE CO BANK
131016	CLOSED 03/11 - M&T BANK
131017	CLOSED 08/04 - NAT CITY BK-PREFERRED STOCK
131018	CLOSED 04/11 - NAT CITY BK-\$8.90 PREF ACCT
131019	CLOSED 08/10 - NAT CITY BK-PAYROLL TAX ACCT
131020	CLOSED 04/11 - NAT CITY BK-\$7.45 PREF ACCT
131021	CLOSED 08/10 - WELLS FARGO SWEEP
131022	CLOSED 04/11 - CITIBANK
131024	CASH- BNY MELLON BANK
131025	CASH-MUFG DDA
131027	CLOSED 09/06 - CORPORATE PNC

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
131028	CLOSED 08/10 - LEC FUNDING - PNC
131029	CLOSED 03/07 - PNC BANK-PAYROLL
131030	CLOSED 04/05 - PNC FUNDING
131032	CLOSED 12/04 - CITIBANK
131033	US BANK - LGE - LOUISVILLE
131034	CLOSED 10/14 - BEDFORD LOAN & DEPOSIT BANK - LOUISVILLE
131037	CLOSED 08/10 - CASH ACCOUNT - BANK OF AMERICA
131050	SUNDRY CASH COLLECT
131051	SUNDRY CASH COLLECT - IRECEIVABLES
131060	CLOSED 10/24 - CASH CLEARING - ORACLE INTERCOMPANY SEGMENT
131061	CLOSED 01/14 - CASH CLEARING - WKE STATION TWO ONLY
131069	CASH CLEARING - CCS
131070	CLOSED 11/10 - KU CASH ACCOUNTS
131071	CLOSED 11/10 - CASH-DEBT SERVICE FUND HMPL ONLY
131072	CLOSED 11/10 - CASH-DEBT RESERVE FUND HMPL ONLY
131073	CLOSED 01/14 - CASH-OM FUND HMPL ONLY
131074	CLOSED 11/10 - CASH-R R FUND HMPL ONLY
131075	CLOSED 11/10 - CASH-CONSTRUCTION FUND HMPL ONLY
131076	CLOSED 11/10 - CASH-ELECTRIC REVENUE FUND HMPL ONLY
131077	CLOSED 01/14 - CASH-INTERIM SCR ACCT (HMPL ONLY)
131080	CLOSED 11/21 - LGE - BANK OF AMERICA - EBOX
131090	CASH-BOA A/P - CLEARING
131091	CASH-BOA PAYROLL
131092	CASH-BOA FUNDING
131093	CLOSED 03/23 - IMAGE CASH LETTER PROCESSING - LGE
131094	WFB - AVS ACCT - LKS
131099	CLOSED 06/07 - AVAIL FOR FUTURE USE (ORACLE 10.7 USE ONLY)
131101	CLOSED 08/04 - LGE RECEIVABLES LLC (SPE)
131111	CLOSED 08/04 - KU RECEIVABLES LLC (SPE)
131200	CLOSED 03/23 - IMAGE CASH LETTER PROCESSING - KU
131201	CLOSED 03/10 - JP MORGAN/CHASE - BANK ONE
131202	CLOSED 11/10 - JP MORGAN/CHASE - BANK ONE, LEXINGTON
131203	CLOSED 03/15 - US BANK - DANVILLE
131204	CLOSED 11/21 - KU - BANK OF AMERICA - EBOX
131205	CLOSED 06/15 - FIRST SOUTHERN NATIONAL BANK - BARLOW
131206	CLOSED 06/15 - US BANK - ELIZABETHTOWN
131207	CLOSED 04/15 - FIRST UNITED BANK OF HOPKINS COUNTY - EARLINGTON
131208	CLOSED 03/15 - BB&T - KU - EDDYVILLE
131209	CLOSED 06/15 - FIRST NATIONAL BANK - GREENVILLE
131210	CLOSED 06/15 - FIFTH THIRD BANK - MORGANFIELD
131211	CLOSED 03/15 - US BANK - GEORGETOWN
131212	CLOSED 03/15 - US BANK - WINCHESTER
131213	CLOSED 06/15 - US BANK - RICHMOND
131214	CLOSED 04/15 - CITIZENS BANK & TRUST CO - CAMPBELLSVILLE
131215	CLOSED 03/15 - US BANK - SHELBYVILLE
131216	CLOSED 03/15 - US BANK - MT. STERLING
131217	CLOSED 06/15 - US BANK - LEXINGTON
131218	CLOSED 06/15 - US BANK - MAYSVILLE
131219	CLOSED 11/10 - FARMERS BANK & TRUST CO.
131220	CLOSED 11/10 - UNITED BANK & TRUST CO.
131221	CLOSED 06/15 - US BANK - VERSAILLES
131222	CLOSED 03/11 - WHITAKER BANK
131223	CLOSED 03/15 - CITIZENS BANK - MOREHEAD
131224	CLOSED 04/15 - KENTUCKY BANK - PARIS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
131225	CLOSED 11/10 - CARLISLE DEPOSIT BANK
131226	CLOSED 06/15 - US BANK - CARROLLTON
131227	US BANK - MASTER ROLL UP ACCOUNT
131228	CLOSED 03/11 - BB&T [AREA BANK 20004404]
131229	CLOSED 06/15 - CUMBERLAND VALLEY NATIONAL - LONDON
131230	CLOSED 06/15 - FIRST STATE BANK - MIDDLESBORO
131231	CLOSED 03/15 - BANK OF HARLAN - HARLAN
131232	CLOSED 04/15 - CITIZENS NATIONAL BANK - SOMERSET
131233	CLOSED 06/15 - FIRST BANK & TRUST - NORTON
131234	CLOSED 04/15 - LEE BANK AND TRUST CO - PENNINGTON GAP
131235	BANK OF AMERICA (BANK DRAFTS) - KU LOUISVILLE
131236	CLOSED 10/24 - US BANK - BARLOW 134-1
131237	CLOSED 10/24 - US BANK - EARLINGTON 141-5
131238	CLOSED 10/24 - US BANK - EDDYVILLE 150-1
131239	CLOSED 10/24 - US BANK - GREENVILLE 161-2
131240	CLOSED 10/24 - US BANK - MORGANFIELD 171-1
131241	CLOSED 10/24 - US BANK - CAMPBELLSVILLE 222-2
131242	CLOSED 10/24 - US BANK - MOREHEAD 342-2
131243	CLOSED 10/24 - US BANK - PARIS 351-1
131244	CLOSED 10/24 - US BANK - LONDON 421-2
131245	CLOSED 10/24 - US BANK - MIDDLESBORO 431-1
131246	CLOSED 10/24 - US BANK - HARLAN 441-2
131247	CLOSED 10/24 - US BANK - SOMERSET 451-1
131248	CLOSED 10/24 - US BANK - NORTON 761-2
131249	CLOSED 10/24 - US BANK - PENNINGTON GAP 773-1
131250	CLOSED 10/24 - US BANK - DANVILLE 211-2
131251	CLOSED 10/24 - US BANK - RICHMOND 231-2
131252	CLOSED 10/24 - US BANK - E-TOWN 241-1
131253	CLOSED 10/24 - US BANK - SHELBYVILLE 251-2
131254	CLOSED 10/24 - US BANK - LEXINGTON 311-9
131255	CLOSED 10/24 - US BANK - GEORGETOWN 321-3
131256	CLOSED 10/24 - US BANK - VERSAILLES 331-3
131257	CLOSED 10/24 - US BANK - MT. STERLING 341-2
131258	CLOSED 10/24 - US BANK - MAYSVILLE 361-1
131259	CLOSED 10/24 - US BANK - CARROLLTON 371-2
131260	CLOSED 10/24 - US BANK - WINCHESTER 385-3
131999	CLOSED 02/10 - ARGENTINE CASH & TEMP INVESTMENTS
134001	CLOSED 07/09 - SPECIAL DEPOSITS
134002	CLOSED 08/04 - DEPOSIT REFUND ACCOUNT
134003	CLOSED 07/09 - 1ST UNION NATIONAL BANK OF DELAWARE (RESTRICTED)
134004	CLOSED 10/06 - COLLATERAL DEPOSIT - IR SWAPS
134005	CLOSED 10/06 - RESTRICTED CASH - SHORT TERM
134006	CLOSED 05/07 - COLLATERAL DEPOSIT - IR SWAPS
134007	CLOSED 03/23 - RESTRICTED CASH - SHORT TERM
134008	CLOSED 05/07 - RESTRICTED CASH - ARENA ADVANCE DEPOSIT - ST
134009	CLOSED 08/07 - COLLATERAL DEPOSIT - IR SWAPS
134010	CLOSED 08/07 - RESTRICTED CASH - ARENA ADVANCE DEPOSIT - LT
134011	CLOSED 05/11 - RESTRICTED CASH - SHORT TERM
134012	CLOSED 04/12 - OTHER SPECIAL FUNDS MARGIN ACCOUNT
134013	ACCOUNT VALUE WAS NEVER USED
134014	CLOSED 01/10 - OTHER SPECIAL FUNDS MARGIN ACCOUNT - NETTING
134015	CLOSED 01/10 - MARGIN ACCOUNT - NET WITH MTM ASSET
134016	CLOSED 01/10 - MARGIN ACCOUNT - NET WITH MTM LIABILITY
134025	CLOSED 11/11 - RESTRICTED CASH - MUSEUM PLAZA SHORT TERM

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
134999	CLOSED 03/07 - RESTRICTED CASH (JDE ONLY)
135001	WORKING FUNDS
135002	CLOSED 08/10 - IMPREST CHECKING
136003	CLOSED 08/04 - TEMP INV-US T-NOTES
136005	CLOSED 03/23 - TEMP INV-OTHER
136006	CLOSED 08/04 - TEM IN-WELLINGTON-LG
136007	CLOSED 08/04 - TEM IN-WELLINGTON-SH
136008	CLOSED 08/04 - TEMP INV-SPECTRUM
136009	CLOSED 08/04 - TEMP INV-MILLER-LG
136011	CLOSED 08/04 - TEMP CASH-MUNI BONDS
136012	CLOSED 08/04 - TEMP CASH-INV PNC
136013	CLOSED 06/07 - TEMP INV-MONEY POOL-GOLDMAN SACHS
136014	CLOSED 08/04 - TEMP INV-MONEY POOL-CLEARING
136015	TEMPORARY INVESTMENT ACCOUNTS
136016	CLOSED 11/16 - TEMP INV-GOLDMAN SACHS-CASH UNRESTRICTED
136017	CLOSED 11/16 - TEMP INV-BLACKROCK TEMP FUND #24 (TMPXX)
136018	CLOSED 10/18 - TEMP INV-FIDELITY INVESTMENTS-CASH UNRESTRICTED
136019	CLOSED 11/16 - TEMP INV-JPMORGAN-CASH UNRESTRICTED
136020	CLOSED 06/18 - TEMP INV-UBS-CASH UNRESTRICTED
136021	CLOSED 11/16 - TEMP INV-DREYFUS INSTITUTIONAL CASH ADV #99 (DADXX)
136022	CLOSED 11/16 - TEMP INV-DEUTSCHE MONEY MARKET SERIES #2403 (ICAXX)
136023	CLOSED 11/16 - TEMP INV-FED PRIME OBLIGATIONS FUND#851 (PCOXX)
136024	CLOSED 11/16 - TEMP INV-GOLDMAN SACHS FIN SQUARE MMF #474 (FSMXX)
136025	CLOSED 11/16 - TEMP INV-INVESCO LIQUID ASSETS PORTFOLIO#1913 (LAPXX)
136026	CLOSED 11/16 - TEMP INV-WELLS FARGO HERITAGE MMF #WBC58 (WFJXX)
136027	CLOSED 11/16 - TEMP INV-WESTERN ASSET INST CASH RES #193 (CARXX)
136028	CLOSED 06/18 - TEMP INV-SUNTRUST
136070	CLOSED 11/10 - INVESTMENTS-CONSTRUCTION FUNDHMPL ONLY
136071	CLOSED 08/10 - INVESTMENTS-DEBT SERVICE FUNDHMPL ONLY
136072	CLOSED 11/10 - INVESTMENTS-DEBT RESERVE FUNDHMPL ONLY
136073	CLOSED 11/10 - INVESTMENTS-OM FUNDHMPL ONLY
136074	CLOSED 11/10 - INVESTMENTS-R R FUNDHMPL ONLY
136999	CLOSED 06/06 - MARKETABLE SECURITIES (JDE CO ONLY)
141001	CLOSED 08/09 - NOTES RECEIVABLE
141002	CLOSED 06/09 - NOTE RECEIVABLE-BREC SETTLEMENT-CURRENT
141003	CLOSED 08/10 - NOTE RECEIVABLE-BREC SETTLEMENT-CURRENT
141004	NOTES RECEIVABLE - INDUSTRIAL AUTHORITY
141005	RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY
141006	NOTES RECEIVABLE - GAS SFC RIDER - CURRENT
141007	NOTES RECEIVABLE-401(H) ACCOUNT
141501	CLOSED 07/09 - NOTES RECEIVABLE - LONG TERM
141502	CLOSED 07/09 - NOTE RECEIVABLE-BREC SETTLEMENT-LONG TERM
142001	CUST A/R-ACTIVE
142002	A/R - UNPOSTED CASH
142003	WHOLESALE SALES A/R
142004	TRANSMISSION RECEIVABLE
142005	CLOSED 08/04 - CUST A/R SOLD TO SUBSIDIARY
142006	CLOSED 08/04 - CUST A/R EXCLUD RETAINED INTEREST
142007	CLOSED 08/04 - RETAINED INTEREST IN ELIG. CUST A/R
142008	CLOSED 07/11 - WHOLESALE SALES ACCOUNTS RECEIVABLE-UNBILLED
142009	CLOSED 03/07 - KU PITCAIRN RECEIVABLE
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY
142999	CUST A/R KU SUSP CIS- ACCTG USE ONLY
143001	A/R-OFFICERS/EMPL

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
143002	CLOSED 07/03 - ACCTS REC - UNBILLED PROJECTS - keep per Jenny G.
143003	ACCTS REC - IMEA
143004	ACCTS REC - IMPA
143005	CLOSED 07/09 - ACCTS REC-BILLED PROJ LABOR ALLOWED (WKE ONLY)
143006	ACCTS REC - BILLED PROJECTS
143007	CLOSED 04/20 - ACCTS REC - NON PROJECT UTIL ACCT USE ONLY
143008	CLOSED 06/09 - EMPLOYEE COMPUTER LOANS
143009	CLOSED 06/09 - EMPLOYEE PAYROLL ADVANCES
143010	CLOSED 12/99 - OFFICER AND EMPLOYEE TICKETS
143011	INSURANCE CLAIMS
143012	ACCTS REC - MISCELLANEOUS
143013	CLOSED 07/09 - COSTS IN EXCESS OF BILLINGS
143014	CLOSED 08/04 - ACCTS REC - FUEL OIL REFUND
143015	CLOSED 08/04 - ACCTS REC - ANC PROMOTIONS
143016	CLOSED 08/04 - ACCTS REC - FREIGHT REBATE
143017	ACCTS REC - DAMAGE CLAIMS (DTS)
143018	CLOSED 04/08 - ACCTS REC - RAR SETTLEMENTS
143019	CLOSED 04/08 - ACCTS REC - TAX REFUNDS
143020	CLOSED 07/09 - DEFAULT EMPLOYEE RECEIVABLES
143021	CLOSED 08/08 - ACCTS REC - COAL FOR RESALE
143022	CLOSED 11/15 - ACCTS REC - BEYOND THE METER
143023	CLOSED 08/10 - ACCTS REC - SLR AND ML
143024	CLOSED 11/23 - A/R MUTUAL AID
143025	CLOSED 03/13 - ACCT. RECEIVABLE - EL SWAPS
143026	CLOSED 08/10 - A/R FUTUREGEN
143027	CLOSED 06/18 - INCOME TAX RECEIVABLE - FEDERAL
143028	INCOME TAX RECEIVABLE - STATE
143029	CLOSED 11/11 - EMPLOYEE COMPUTER LOANS
143030	EMPLOYEE PAYROLL ADVANCES
143031	CLOSED 08/12 - ACCTS REC - RAR SETTLEMENTS
143032	ACCTS REC - TAX REFUNDS
143033	CLOSED 05/15 - DEFAULT EMPLOYEE RECEIVABLES
143034	CLOSED 04/12 - A/R MISC - ENERGY MARKETING TRANSACTIONS
143035	CLOSED 08/15 - A/R - EUSIC/EON
143036	SUSPENSE - PPL
143037	CLOSED 08/22 - STATE INCOME TAX RECEIVABLE
143038	ACCTS REC - MISC PAYROLL
143040	ACCTS REC - WKE UNWIND - DISPATCH, IT ADHOC, & CENTURY
143041	COBRA/LTD BENEFITS - RECEIVABLE
143042	CLOSED 02/22 - AR REFINED COAL
143043	ACCTS REC - REVENUE FROM CONTRACTS
143045	CLOSED 02/11 - OMU-INTEREST ON RESERVE ST
143046	CLOSED 02/11 - OMU-RI ON MAINTENANCE RESERVE - ST
143047	CLOSED 02/11 - OMU-RI ON ADDITIONS AND REPLACEMENTS
143048	CLOSED 02/11 - OMU-RI ON OPERATIONS ST
143049	CLOSED 02/11 - OMU-RI INTEREST ON PURCHASE POWER ST
143050	CLOSED 02/11 - OMU-PURCHASED POWER, COAL RESERVE
143051	CLOSED 02/11 - OMU-EMISSION ALLOWANCES RECEIVABLE
143052	CLOSED 05/19 - ACCOUNTS RECEIVABLE - IMEA/IMPA OFFSET
143053	LIQUIDATED DAMAGES/WARRANTY CLAIMS RECEIVABLE
143112	CLOSED 04/12 - A/R - MF GLOBAL MARGIN CASH COLLATERAL
143114	CLOSED 11/10 - A/R - MF GLOBAL MARGIN CASH COLLATERAL - NETTING
143115	CLOSED 11/10 - A/R - MARGIN CASH - NET WITH MTM ASSET
143116	CLOSED 11/10 - A/R - MARGIN CASH - NET WITH MTM LIABILITY

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
143501	CLOSED 09/12 - A/R - SII BILLING (WKE/HMPL ONLY)
143502	CLOSED 08/10 - A/R - SII OTHER (WKE ONLY)
143503	CLOSED 09/12 - A/R-SII INVENTORY (HMPL ONLY)
143504	CLOSED 11/10 - A/R BIG RIVERS NOX (WKE ONLY)
143999	CLOSED 02/10 - ARGENTINE ACCOUNTS RECEIVABLE - NET
144001	UNCOLL ACCT-CR-UTIL
144002	UNCOLL ACCT-DR-C/OFF
144003	UNCOLL ACCT-CR-RECOV
144004	UNCOLL ACCT-CR-OTHER
144005	CLOSED 08/04 - BEGINNING BALANCE USED FOR HISTORY ONLY
144006	UNCOLL ACCT-A/R MISC
144007	CLOSED 08/04 - UNCOLL ACCTS OFFSET - A/R SOLD TO SUBSIDIARY
144008	CLOSED 08/04 - UNCOLL ACCTS OFFSET - A/R SECURITIZATION
144009	CLOSED 04/12 - UNCOLL ACCTS - LEM
144010	UNCOLL ACCT-CR-OTHER UNBILLED
144011	UNCOLL MISC A/R PROVISION
144012	CLOSED 10/10 - UNCOLL MISC A/R CHARGEOFFS
144013	CLOSED 10/10 - UNCOLL MISC A/R RECOVERIES
144014	UNCOLL A/R - WKE RESERVES
144015	UNCOLL A/R - LIQUIDATED DAMAGES
144016	CLOSED 06/17 - UNCOLL A/R - CENTURY INTEREST
144017	CLOSED 03/13 - UNCOLL A/R - MF GLOBAL
145001	CLOSED 07/05 - NOTES REC - ASSOC CO - MONEY POOL
145002	CLOSED 08/04 - NOTES RECEIVABLE FROM KU RECEIVABLES LLC
145003	CLOSED 08/04 - NOTES RECEIVABLE FROM LGE RECEIVABLES LLC
145004	CLOSED 08/04 - NOTES RECEIVABLE FROM KU (A/R SECURITIZATION)
145005	CLOSED 08/04 - NOTES RECEIVABLE FROM LGE (A/R SECURITIZATION)
145006	CLOSED 01/16 - NOTES RECEIVABLE FROM LEM
145007	CLOSED 02/10 - NOTES RECEIVABLE - ARGENTINA II
145008	CLOSED 02/10 - NOTES RECEIVABLE - ARGENTINA III
145009	CLOSED 08/10 - NOTES RECEIVABLE - LGE INTERNATIONAL
145010	CLOSED 08/14 - NOTES RECEIVABLE FROM LCC
145011	N/R FROM LG&E - MONEY POOL
145012	N/R FROM KU - MONEY POOL
145013	N/R FROM LCC - MONEY POOL
145014	CLOSED 09/12 - N/R - MONEY POOL - LPI
145015	CLOSED 06/18 - N/R FROM LEM - MONEY POOL
145016	CLOSED 06/07 - N/R - MONEY POOL - LPD
145017	CLOSED 06/07 - N/R-MONEY POOL-LPO
145018	CLOSED 06/07 - N/R-MONEY POOL-LPS
145019	CLOSED 07/10 - N/R - MONEY POOL - EUSNGT
145020	CLOSED 01/18 - NOTES RECEIVABLE FROM LKE - CURRENT
145021	CLOSED 06/18 - NOTES RECEIVABLE - PPL ENERGY FUNDING - CURRENT
145022	N/R FROM FCD - MONEY POOL
145023	N/R FROM WKE - MONEY POOL
145024	ST - NOTES RECEIVABLE - CEP RESERVES
145025	CLOSED 01/18 - NOTES RECEIVABLE FROM LG&E AND KU ENERGY LLC NON-CURRENT
145026	CLOSED 02/16 - NOTES RECEIVABLE FROM LEM-NON CURRENT
145027	CLOSED 02/10 - NOTES RECEIVABLE FROM ARGENTINA II - NON CURRENT
145028	CLOSED 02/10 - NOTES RECEIVABLE FROM ARGENTINA III - NON CURRENT
145029	CLOSED 08/10 - NOTES RECEIVABLE FROM LG&E INTERNATIONAL-NON CURRENT
145030	CLOSED 09/12 - NOTES RECEIVABLE FROM ECC - NON CURRENT
145100	CLOSED 02/20 - N/R FROM LKE PARENT - MONEY POOL
146001	CLOSED 09/09 - LG&E POWER OPERATIONS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
146002	CLOSED 09/09 - LPI - IPOD
146003	CLOSED 09/09 - LEM-CONTINUING OPERATIONS
146004	CLOSED 10/99 - LEM GAS MKT
146005	CLOSED 09/07 - LG&E POWER SERVICES
146006	CLOSED 03/23 - NOTES RECEIVABLE FROM LKE - CURRENT
146007	CLOSED 04/99 - WESTERN KY. ENERGY
146008	CLOSED 02/02 - LEM RAS
146009	CLOSED 03/07 - I/C WITH LGE POWER ROANOKE INC
146010	CLOSED 06/06 - A/R FROM ASSOC CO - GAS BAN
146011	CLOSED 09/07 - LGE INTERNATIONAL
146012	CLOSED 06/07 - I/C RECEIVABLE W/ INVERSORA CENTRO
146013	CLOSED 09/07 - ARGENTINA III
146014	CLOSED 09/07 - LPD - FAIRFAX
146015	CLOSED 10/99 - WKE / HMPANDL
146016	CLOSED 02/11 - A/R FROM E.ON SVERIGE
146017	CLOSED 10/99 - KENTUCKY UTILITIES
146018	CLOSED 06/06 - LEM GAS FACILITIES
146019	CLOSED 05/11 - A/R FROM EUSIC
146020	CLOSED 08/04 - KU ENERGY CAPITAL
146021	CLOSED 06/06 - LEM-DISCONTINUED OPERATIONS
146022	CLOSED 06/06 - CRC-EVANS
146023	CLOSED 02/00 - LPI-DISCONTINUED
146024	CLOSED 02/11 - A/R FROM E.ON UK
146025	CLOSED 02/02 - LPD - COSTA MESA
146026	CLOSED 06/06 - LGE ENERGY FOUNDATION
146027	CLOSED 06/06 - LPI - MONROE LLC
146028	CLOSED 03/07 - LGE ENERGY SETTLEMENTS
146029	CLOSED 03/07 - LPD - TIGER CREEK MANAGEMENT
146030	CLOSED 02/11 - A/R FROM E.ON AG
146031	CLOSED 06/06 - LPI - OLD HADSON COMPANIES
146032	CLOSED 02/11 - A/R FROM E.ON N. AMERICA
146033	CLOSED 02/11 - A/R FROM RUHRGAS
146034	CLOSED 02/11 - A/R FROM EON ENERGIE
146035	CLOSED 02/10 - I/C WITH ARGENTINA II
146036	ACCOUNT VALUE WAS NEVER USED
146037	CLOSED 03/07 - I/C WITH LGE POWER 16
146038	CLOSED 03/07 - I/C WITH LGE POWER 5
146039	CLOSED 03/07 - I/C WITH AMERICAN POWER
146040	CLOSED 05/11 - I/C WITH ARGENTINA I
146041	ACCOUNT VALUE WAS NEVER USED
146042	CLOSED 03/07 - I/C WITH LGE GREGORY II
146043	ACCOUNT VALUE WAS NEVER USED
146044	CLOSED 06/06 - LG&E CENTRO SA
146045	CLOSED 06/07 - IC W/ LEM (WKE PORTION)
146046	CLOSED 02/11 - A/R FROM KRAFTWERKE (ENERGIE)
146047	ACCOUNT VALUE WAS NEVER USED
146048	CLOSED 03/18 - INTERCOMPANY DIVIDENDS RECEIVABLE FROM LG&E COMPANY
146049	INTERCOMPANY ADVANCE FROM LG&E
146050	INTERCOMPANY ADVANCE FROM KU
146051	CLOSED 02/10 - INTERCOMPANY DIVIDENDS RECEIVABLE FROM CENTRO
146052	CLOSED 05/11 - A/R FROM E.ON ESPANA
146053	INTERCOMPANY PENSION RECEIVABLE
146054	I/C RECEIVABLE - PPL ELECTRIC UTILITIES CORPORATION DISTRIBUTION
146055	I/C INTEREST RECEIVABLE - PPL ENERGY FUNDING CURRENT

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
146056	CLOSED 03/18 - INTERCOMPANY DIVIDENDS RECEIVABLE FROM KU COMPANY
146057	I/C RECEIVABLE - PPL SERVICES CORPORATION
146058	I/C RECEIVABLE - PPL CORPORATION
146059	CLOSED 08/14 - I/C RECEIVABLE - PARENT TO LGE
146060	CLOSED 08/14 - I/C RECEIVABLE - PARENT TO KU
146061	INTERCOMPANY INCOME TAX RECEIVABLE - FEDERAL
146062	I/C INTEREST RECEIVABLE - CEP RESERVES
146063	I/C RECEIVABLE - PPL ENERGY HOLDINGS, LLC
146064	I/C RECEIVABLE - PPL STRATEGIC DEVELOPMENT, LLC
146067	CLOSED 04/22 - I/C RECEIVABLE - PPL EU SERVICES CORPORATION
146068	CLOSED 04/22 - I/C RECEIVABLE - PPL POWER INSURANCE, LTD
146070	I/C RECEIVABLE - PPL TRANSLINK
146074	I/C RECEIVABLE - PPL ELECTRIC UTILITIES CORPORATION TRANSMISSION
146075	I/C RECEIVABLE - PPL RHODE ISLAND HOLDINGS, LLC
146076	I/C RECEIVABLE - NECO TRANSMISSION
146077	I/C RECEIVABLE - NECO DISTRIBUTION
146078	I/C RECEIVABLE - NECO GAS
146080	I/C RECEIVABLE - PPL DISTRIBUTED ENERGY RESOURCES, LLC
146082	CLOSED 12/22 - I/C RECEIVABLE - SAFARI ENERGY, LLC
146084	I/C RECEIVABLE - PPL EU CORP DIST MUT ASSIST
146087	I/C RECEIVABLE - NECO DIST MUT ASSIST
146088	I/C RECEIVABLE - NECO GAS MUT ASSIST
146100	INTERCOMPANY
146200	CLOSED 12/07 - A/R FRM ASSOC CO-AP SOURCE
146300	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
146400	CLOSED 06/07 - A/R FRM ASSOC CO-AR SOURCE (ORACLE 10.7 USE ONLY)
146802	CLOSED 09/07 - LPI - IPOD CAPITAL
146803	CLOSED 09/09 - LEM - CONT - CAPITAL
146814	CLOSED 03/07 - LPD- FAIRFAX - CAPITAL
146821	CLOSED 06/06 - LEM - DISCO - CAPITAL
146824	CLOSED 06/06 - POWERGEN - CAPITAL
146901	ACCOUNT VALUE WAS NEVER USED
146902	CLOSED 09/07 - LPI POWER GEN - INDIRECT
146903	CLOSED 09/09 - LEM-CONTINUING OPERATIONS - INDIRECT
146905	ACCOUNT VALUE WAS NEVER USED
146913	CLOSED 09/09 - ARGENTINA III - INDIRECT
146914	CLOSED 03/07 - BUS DEV FAIRFAX - INDIRECT
146921	CLOSED 06/06 - LEM-DISCONTINUED OPERATIONS - INDIRECT
146977	CLOSED 03/08 - I/C WITH WKEC
146995	CLOSED 03/07 - I/C WITH FCD (JDE ONLY)
146996	ACCOUNT VALUE WAS NEVER USED
146997	CLOSED 03/07 - I/C WITH WKEC (JDE ONLY)
146998	CLOSED 03/07 - I/C WITH LCC (JDE ONLY)
146999	CLOSED 03/07 - I/C WITH LEL (JDE ONLY)
151010	FUEL STK-LEASED CARS
151020	COAL PURCHASES - TONS - \$
151021	COAL - BTU ADJ - BTU
151022	CLOSED 06/17 - COAL FINES - CONSIGNED INVENTORY
151023	IN-TRANSIT COAL - TONS - \$
151024	CLOSED 06/17 - COAL - CONSIGNED INVENTORY
151025	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$
151026	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES (STAT ONLY)
151028	CLOSED 10/07 - COAL USAGE - TONS
151029	CLOSED 10/07 - COAL INVENTORY ADJ - TONS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
151030	FUEL OIL - GAL - \$
151031	FUEL OIL - BTU
151032	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL - GAL - \$
151033	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL (STAT ONLY)
151040	CLOSED 10/07 - LOCOMOTIVE-OPERATION
151050	CLOSED 08/04 - LOCOMOTIVE-MTCE
151060	RAILCARS-OPER/MTCE
151061	GAS PIPELINE OPER/MTCE - MCF - \$
151062	CLOSED 02/08 - GAS PIPELINE OPER/MTCE-BTU
151070	CLOSED 06/17 - PETROL COKE-TEM STOR - TONS
151071	CLOSED 06/17 - PETROL COKE-TEM STOR - BTU
151073	IN-TRANSIT COAL-MMBTU/IN-TRANSIT PET COKE <AUG 2009
151080	COAL BARGE SHUTTling
151090	CLOSED 11/11 - PROPANE
151110	CLOSED 08/10 - SYNfUEL
151999	CLOSED 03/07 - FUEL (JDE CO ONLY)
154001	MATERIALS/SUPPLIES
154002	CLOSED 08/04 - CARBIDE LIME
154003	LIMESTONE
154004	CLOSED 06/18 - COMMERCIAL LIME
154005	CLOSED 08/04 - MINOR MATERIAL AND SUPPLIES
154006	OTHER REAGENTS
154007	TC2 NON-JURISDICTIONAL CONTRA (IMEA/IMPA) - LIMESTONE
154008	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - M&S
154023	LIMESTONE IN-TRANSIT
154097	CLOSED 08/10 - VENDOR FABRICATED WIP INVENTORY
154098	CLOSED 08/10 - SELF-FABRICATED PARTS WIP INVENTORY
154099	CLOSED 08/10 - INVENTORY OBSOLESCENCE RESERVE WKE ONLY
154999	CLOSED 03/07 - OTHER MATERIALS AND SUPPLIES (JDE CO ONLY)
158101	CLOSED 05/07 - SO2 ALLOWANCE INVENTORY - COAL-FIRED
158102	CLOSED 09/06 - NOX ALLOWANCE INVENTORY
158103	ACCOUNT VALUE WAS NEVER USED
158104	CLOSED 09/06 - SO2 ALLOWANCE INVENTORY - COAL-FIRED - FUTURE VINTAGE
158111	CLOSED 09/06 - IFRS-SO2 ALLOWANCE INVENTORY-COAL-FIRED
158112	CLOSED 09/06 - IFRS-NOX ALLOWANCE INVENTORY
158113	ACCOUNT VALUE WAS NEVER USED
158114	CLOSED 09/06 - IFRS-SO2 ALLOWANCE INVENTORY-COAL-FIRED-FUTURE VINTAGE
158121	SO2 ALLOWANCE INVENTORY
158122	NOX OZONE SEASON ALLOWANCE INVENTORY
158123	ACCOUNT VALUE WAS NEVER USED
158124	CLOSED 06/17 - SO2 ALLOWANCE INVENTORY-FUTURE VINTAGE (LT)
158125	NOX ANNUAL ALLOWANCE INVENTORY
158126	CLOSED 06/17 - NOX OZONE SEASON ALLOWANCE INVENTORY - FUTURE VINTAGE (LT)
158127	CLOSED 06/17 - NOX ANNUAL ALLOWANCE INVENTORY - FUTURE VINTAGE (LT)
158131	CLOSED 12/10 - IFRS-SO2 ALLOWANCE INVENTORY
158132	CLOSED 12/10 - IFRS-NOX OZONE SEASON ALLOWANCE INVENTORY
158133	ACCOUNT VALUE WAS NEVER USED
158134	CLOSED 12/10 - IFRS-SO2 ALLOWANCE INVENTORY-FUTURE VINTAGE
158135	CLOSED 12/10 - IFRS-NOX ANNUAL ALLOWANCES
158201	CLOSED 01/08 - SO2 ALLOWANCE INVENTORY - COAL-FIRED
158202	CLOSED 01/08 - NOX ALLOWANCE INVENTORY
158203	ACCOUNT VALUE WAS NEVER USED
158204	CLOSED 01/08 - SO2 ALLOWANCE INVENTORY - COAL-FIRED - FUTURE VINTAGE
158211	CLOSED 01/08 - IFRS-SO2 ALLOWANCE INVENTORY-COAL-FIRED

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
158212	CLOSED 01/08 - IFRS-NOX ALLOWANCE INVENTORY
158213	ACCOUNT VALUE WAS NEVER USED
158214	CLOSED 01/08 - IFRS-SO2 ALLOWANCE INVENTORY-COAL-FIRED-FUTURE VINTAGE
158301	BUNDLED ENVIRONMENTAL CREDITS INVENTORY
158401	UNBUNDLED ENVIRONMENTAL CREDITS INVENTORY
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)
163004	CLOSED 08/22 - ASSET RECOVERY-T&D (ALL LOB PRIOR TO 6/14)
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)
163006	PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14)
163007	INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14)
163011	STORES EXPENSE - GENERATION
163012	WAREHOUSE EXPENSES - GENERATION
163013	FREIGHT - GENERATION
163014	CLOSED 06/17 - ASSET RECOVERY - GENERATION
163015	SALES TAX - GENERATION
163016	PHYS INVENT ADJUSTMT - GENERATION
163017	INVOICE PRICE VARIANCES - GENERATION
163100	OTHER-T&D (ALL LOB PRIOR TO 6/14)
163101	OTHER - GENERATION
163201	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - STORES
164101	GAS STORED-CURRENT
164999	CLOSED 07/08 - GAS STORED UNDERGROUND (JDE CO ONLY)
165001	PREPAID INSURANCE
165002	PREPAID TAXES
165003	CLOSED 08/04 - PREPAID RENTALS
165004	CLOSED 09/06 - PREPAID INTEREST
165005	CLOSED 08/04 - PREPAID PENSIONS
165006	CLOSED 06/18 - PREPAID GAS FRANCH
165007	CLOSED 08/04 - PREPAID INS-CLEARING
165008	CLOSED 12/07 - PREPAID PERMIT FEES
165009	CLOSED 09/06 - PREPAID R/E COMM
165010	CLOSED 01/06 - PREPAID FERC FEES
165011	CLOSED 08/04 - PREPAID FUTURES
165012	CLOSED 01/19 - PREPAID LEASE
165013	PREPAID RIGHTS OF WAY
165014	CLOSED 12/01 - PREPAID EPRI-CONSULTING SERVICES
165015	CLOSED 12/01 - OTHER PREPAID (KU ONLY)
165016	CLOSED 06/04 - PREPAID RESEARCH & DEVELOPMENT (ORACLE 10.7 USE ONLY)
165017	CLOSED 07/07 - PREPAID KEY MAN LIFE INS. PREMIUMS
165018	CLOSED 12/23 - PREPAID RISK MGMT AND WC
165019	CLOSED 09/06 - PREPAID EXPENSE - OPTION
165020	CLOSED 08/12 - PREPAID VEHICLE LICENSE
165025	PREPAID SALES & OTHER TAXES
165026	PREPAID ADP FUNDING
165027	PREPAID KY USE TAX - NON EMERG INV ITEMS
165100	PREPAID OTHER
165101	PREPAID IT CONTRACTS
165102	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - PREPAID INSURANCE
165201	PREPAID IT CONTRACTS-LT
165202	PREPAID ROYALTIES POWELL LT
165203	PREPAID RIGHTS OF WAY-LT
165204	PREPAID INSURANCE - LONG TERM

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
165205	TC2 NON-JURIS CONTRA (IMEA-IMPA) - PREPAID SALES TAX
165227	PREPAID KY USE TAX - NON EMERG INV ITEMS - LONG TERM
165228	PREPAID KY USE TAX - EMERG INV ITEMS - LONG TERM
165900	PREPAID OTHER - INDIRECT
165901	PREPAID OTHER - INDIRECT - LT
165950	PREPAID INSURANCE - INDIRECT
165951	PREPAID INSURANCE - INDIRECT (PPL ELIM)
165999	CLOSED 07/08 - PREPAYMENTS AND OTHER CURR ASSETS (JDE CO ONLY)
171001	INTEREST RECEIVABLE
171002	CLOSED 06/06 - DIVIDENDS RECEIVABLE
171003	CLOSED 02/15 - DIVIDENDS RECEIVABLE-EXTERNAL
171004	ACCOUNT VALUE WAS NEVER USED
171025	INTEREST RECEIVABLE FROM TEMPORARY INVESTMENTS
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS
172002	LEASES RECEIVABLE
173001	ACCRUED UTIL REVENUE
173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER
173005	ACCRUED WHOLESALE SALES REVENUE - UNBILLED
174001	MISC CURR/ACCR ASSET
174002	CLOSED 09/06 - MARK TO MARKET ASSET
174003	CLOSED 08/04 - DERIVATIVE ASSET (FAS 133)
174012	UNBILLED A/R-MUTUAL AID
174071	PRELIMINARY CELL SITE COSTS
174072	ACCRUED REVENUE - UNBILLED BEYOND THE METER
174073	POLE ATTACHMENT APPLICATION REVIEW COSTS
174074	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
174075	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
174076	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
174999	CLOSED 03/07 - PRM ASSETS - CURRENT (JDE CO ONLY)
175001	CLOSED 04/12 - DERIVATIVE ASSET - NONHEDGING-CURRENT
175002	CLOSED 08/06 - ACCT. RECEIVABLE - EL SWAPS
175003	CLOSED 02/14 - ST DERIV ASSET FAS133 NON-HEDGING NON-LKE AFFILIATE
175004	CLOSED 12/10 - DERIVATIVE ASSET - NONHEDGING - CURRENT - NETTING
175501	CLOSED 04/12 - DERIVATIVE ASSET-NON-HEDGING-LONG-TERM
175599	CLOSED 03/07 - PRM ASSETS NON-CURRENT (JDE CO ONLY)
175604	CLOSED 12/10 - DERIVATIVE ASSET - NONHEDGING - LONG TERM - NETTING
176001	CLOSED 09/06 - DERIVATIVE ASSET - CF/FV HEDGING-CURRENT
176002	ACCOUNT VALUE WAS NEVER USED
176003	CLOSED 11/15 - ST DERIV ASSET FAS133 HEDGING - NON-LKE AFFILIATE
176004	CLOSED 10/15 - LT DERIV ASSET FAS133 HEDGING - NON-LKE AFFILIATE
181001	CLOSED 4/04 - -UN AM EXP-OTHER BOND ISSUES
181002	CLOSED 4/04 - -UNAM EXP 6/96 LGANDE
181003	CLOSED 4/04 - UNAM EXP 6/98 LGANDE
181004	CLOSED 08/14 - UNAM EXP-PCB CC2007A \$17.8M 02/26
181005	CLOSED 08/14 - UNAM EXP-PCB TC2007A \$8.9M 03/37
181006	CLOSED 4/04 - UNAM EXP 7/02 LGANDE
181008	CLOSED 08/14 - UNAM EXP-KU REVOLVING CREDIT \$400M 12/14
181009	CLOSED 08/14 - UNAM EXP-FMB KU2010 \$250M 11/15
181010	CLOSED 08/14 - UNAM EXP-FMB KU2010 \$500M 11/20
181011	CLOSED 08/14 - UNAM EXP-FMB KU2010 \$750M 11/40
181012	CLOSED 08/03 - UNAM EXP 08/03 LGANDE
181013	CLOSED 08/14 - UNAM EXP-KU LETTER OF CREDIT FACILITY \$198.309M 4/14
181014	CLOSED 08/14 - UNAM EXP-S-3 SHELF REGISTRATION 03/15
181015	CLOSED 10/14 - UNAM EXP-LKE REVOLVING CREDIT \$75M 10/18

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
181016	CLOSED 10/14 - UNAM EXP-SR NOTE LKE2010 \$400M 11/15
181017	CLOSED 10/14 - UNAM EXP-SR NOTE LKE2010 \$475M 11/20
181018	CLOSED 10/14 - UNAM EXP-SR NOTE LKE2011 \$250M 9/21
181019	CLOSED 08/14 - UNAM EXP-LGE REVOLVING CREDIT \$400M 12/14
181020	CLOSED 08/14 - UNAM EXP-FMB LGE2010 \$250M 11/15
181021	CLOSED 08/14 - UNAM EXP-FMB LGE2010 \$285M 11/40
181022	CLOSED 08/14 - UNAM EXP-FMB LGE2013 \$250M 11/43
181023	CLOSED 08/14 - UNAM EXP-FMB KU2013 \$250M 11/43
181050	CLOSED 09/12 - UNAM DEBT EXPENSE
181100	CLOSED 02/20 - UAMORTIZED DEBT EXPENSE
181103	CLOSED 08/14 - UNAM EXP-PCB CC2008A \$77.9M 02/32
181108	CLOSED 05/07 - UNAM EXP-PREF STK \$5.875 7/1/08
181109	CLOSED 4/04 - UNAM EXP K 12/16 LGANDE
181110	CLOSED 4/04 - UNAM EXP L 12/16 LGANDE
181112	CLOSED 4/04 -UNAM EXP N 2/19 LGANDE
181113	CLOSED 4/04 -UNAM EXP O 2/19 LGANDE
181114	CLOSED 4/04 -UNAM EXP P 6/15/15 LGANDE
181115	CLOSED 4/04 -UNAM EXP Q 11/1/20 LGANDE
181116	CLOSED 08/04 - UNAM EXP R 11/1/20 LGANDE
181117	CLOSED 05/07 - UNAM EXP S 09/2017 LGANDE
181118	CLOSED 05/07 - UNAM EXP T 09/2017 LGANDE
181119	CLOSED 08/14 - UNAM EXP-PCB JC2001A \$10.1M 9/27
181120	CLOSED 05/07 - UNAM EXP U 08/2013 LGANDE
181121	CLOSED 08/04 - UNAM EXP V 08/2019 LGANDE
181122	CLOSED 08/04 - UNAM EXP W 10/2020 LGANDE
181123	CLOSED 09/06 - UNAM EXP X 04/2023 LGANDE
181124	CLOSED 04/04 -UNAM EXP 96A 09/26 LGANDE
181125	CLOSED 03/09 - UNAM EXP \$31M 6/33
181126	CLOSED 08/14 - UNAM EXP \$35.2M 6/33
181127	CLOSED 08/14 - UNAM EXP-PCB TC2007A \$60M 6/33
181128	CLOSED 03/09 - UNAM EXP PC 00A 5/27
181129	CLOSED 08/14 - UNAM EXP-PCB TC2000A \$83M 8/30
181130	CLOSED 05/07 - KU SERIES P 7.92
181131	CLOSED 08/04 - KU SERIES P 8.55
181132	CLOSED 4/04 -KU SERIES Q 5.95
181133	CLOSED 08/04 - KU SERIES Q 6.32
181134	CLOSED 07/05 - KU SERIES R 7.55
181135	CLOSED 05/07 - KU SERIES S 5.99%
181136	CLOSED 08/04 - KU SERIES 1B 6.25
181137	CLOSED 08/04 - KU SERIES 2B 6.25
181138	CLOSED 08/04 - KU SERIES 3B 6.25
181139	CLOSED 08/04 - KU SERIES 4B 6.25
181140	CLOSED 4/04 -KU SERIES 7
181141	CLOSED 4/04 -KU SERIES 7
181142	CLOSED 08/04 - KU SERIES 8, 7.45 DUE 09/15/16
181143	CLOSED 12/04 - KU SERIES 9, 5 3/4 DUE 12/01/23
181144	CLOSED 05/07 - KU SERIES 10, VARIOUS, DUE 11/01/24
181145	CLOSED 03/09 - KU SERIES A, 4.75%, DUE 05/01/23
181150	CLOSED 08/14 - UNAM EXP-PCB JC2000A \$25M 11/16
181151	CLOSED 08/14 - UNAM EXP-PCB JC2007A \$31M 06/17
181152	CLOSED 08/14 - UNAM EXP-PCB JC2005A \$40M 07/19
181153	CLOSED 08/14 - UNAM EXP-PCB MER2000A \$12.9M
181180	CLOSED 08/14 - UNAM EXP-PCB JC2001A \$22.5M 9/26
181181	CLOSED 08/14 - UNAM EXP-PCB TC2001A \$27.5M 9/26

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
181182	CLOSED 08/14 - UNAM EXP-PCB JC2001B \$35M 11/27
181183	CLOSED 08/14 - UNAM EXP-PCB TC2001B \$35M 11/27
181184	CLOSED 08/14 - UNAM EXP-PCB CC2002A \$20.93M 2/32
181185	CLOSED 08/14 - UNAM EXP-PCB CC2002B \$2.4M 2/32
181186	CLOSED 08/14 - UNAM EXP-PCB MERC2002A \$7.4M 2/32
181187	CLOSED 08/14 - UNAM EXP-PCB MUHC2002A \$2.4M 2/32
181188	CLOSED 08/14 - UNAM EXP-PCB CC2002C \$96M 10/32
181189	CLOSED 08/14 - UNAM EXP-PCB TC2002A \$41.665M 10/32
181190	CLOSED 08/14 - UNAM EXP-PCB JC2003A \$128
181192	CLOSED 08/14 - UNAM EXP-PCB CC2004A \$50M
181194	CLOSED 03/09 - UNAM EXP - PCB JC2005A \$40M 2/35
181195	CLOSED 03/09 - UNAM EXP - PCB CC2005A \$13M 6/35
181196	CLOSED 03/09 - UNAM EXP - PCB CC2005B \$13M 6/35
181197	CLOSED 03/09 - UNAM EXP - PCB CC2006A \$17M 6/36
181198	CLOSED 03/09 - UNAM EXP - PCB CC2006C \$17M 6/36
181199	CLOSED 08/14 - UNAM EXP-PCB CC2006B \$54M 10/34
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS
181201	CLOSED 08/10 - BANK LOAN ORIG FEES
181202	CLOSED 08/10 - ACCUM AMORT-BANK LOAN ORIG FEES
181250	CLOSED 11/10 - UNAMORTIZED BOND DISCOUNT-REFUND SERIESHMPL ONLY
181251	CLOSED 11/10 - ACCUM AMORTIZATION-BOND DISCOUNTHMPL ONLY
181252	CLOSED 11/10 - UNAMORTIZED FINANCING EXP-REFUND SERIESHMPL ONLY
181253	CLOSED 11/10 - ACCUM AMORTIZATION-FINANCING EXPHMPL ONLY
181300	UNAMORTIZED DEBT EXPENSE BONDS
181999	CLOSED 03/07 - UNAMORTIZED DEBT EXPENSE (JDE CO ONLY)
182101	CLOSED 08/04 - EO PROP LOSS-GAS FLD
182102	CLOSED 08/04 - EO PR LOSS-GAS FL-CR
182120	CLOSED 08/04 - EO PROP LOSS-SDRS
182201	CLOSED 08/21 - LEGACY METER - LG&E ELECTRIC REGULATORY ASSET
182202	LEGACY METER - KY ELECTRIC REGULATORY ASSET
182203	CLOSED 08/21 - LEGACY METER - KU VIRGINIA REGULATORY ASSET
182204	RETIRED ASSET RECOVERY - KY ELECTRIC REG ASSET
182301	AMI CAPITAL - LG&E COMMON REGULATORY ASSET-PPE
182302	AMI CAPITAL - LG&E GAS REGULATORY ASSET-PPE
182303	AMI CAPITAL - KY ELECTRIC REGULATORY ASSET-PPE
182304	CLOSED 09/10 - FASB 109 GR-UP-STATE
182305	REGULATORY ASSET - FAS 158 OPEB
182306	FUEL ADJUSTMENT CLAUSE
182307	ENVIRONMENTAL COST RECOVERY
182308	REG ASSET - GAS SUPPLY CLAUSE
182309	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)
182310	REGULATORY ASSET - MAY 2024 STORMS
182311	CLOSED 06/18 - FERC JURISDICTIONAL PENSION EXPENSE
182312	AMI CAPITAL - LG&E COMMON REGULATORY ASSET
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR
182314	CLOSED 06/17 - OTHER REGULATORY ASSETS
182315	REGULATORY ASSET - FAS 158 PENSION
182316	REGULATORY ASSET-2023 WIND STORM
182317	CLOSED 03/22 - OTHER REGULATORY ASSETS ARO - GENERATION
182318	CLOSED 03/22 - OTHER REG ASSETS ARO - TRANSMISSION
182319	CLOSED 11/11 - MILL CREEK ASH POND
182320	2025 WINTER STORM - ELECTRIC
182321	CLOSED 06/18 - MISO EXIT FEE
182322	CLOSED 06/17 - RATE CASE EXPENSES - ELECTRIC - PRE-PPL MERGER CURRENT PORTION

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
182323	CLOSED 06/17 - RATE CASE EXPENSES - GAS - PRE-PPL MERGER CURRENT PORTION
182324	CLOSED 05/14 - EKPC FERC TRANSMISSION COST - KY PORTION - PRE-PPL MERGER CURRENT PORTION
182325	CLOSED 03/22 - OTHER REGULATORY ASSETS ARO - DISTRIBUTION
182326	CLOSED 03/22 - OTHER REGULATORY ASSETS ARO - GAS
182327	CLOSED 06/17 - OTHER REGULATORY ASSETS ARO - COMMON
182328	FASB 109 ADJ-FED
182329	FASB 109 GR-UP-FED
182330	FASB 109 ADJ-STATE
182331	FASB 109 GR-UP-STATE
182332	CLOSED 08/21 - CMRG FUNDING (CARBON MGT RESEARCH GROUP)
182333	CLOSED 06/17 - KCCS FUNDING (KY CONSORTIUM FOR CARBON STORAGE)
182334	REGULATORY ASSET - 2024 HURRICANE HELENE - VA
182335	RATE CASE EXPENSES - ELECTRIC
182336	RATE CASE EXPENSES - GAS
182337	CLOSED 06/17 - EKPC FERC TRANSMISSION COSTS - KY PORTION
182338	REG ASSET - PLANT RETIREMENT RIDER
182339	REGULATORY ASSET - 2024 HURRICANE HELENE
182340	CLOSED 04/16 - REG ASSET - PERFORMANCE-BASED RATES
182341	CLOSED 01/11 - MISO EXIT FEE - CURRENT PORTION - PRE-PPL MERGER CURRENT PORTION
182342	CLOSED 08/21 - WINTER STORM - GAS
182343	CLOSED 06/17 - ASSET - SWAP TERMINATION - PRE-PPL MERGER CURRENT PORTION
182344	REG ASSET - LT - SWAP TERMINATION
182345	CLOSED 11/20 - WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION
182346	CLOSED 11/20 - WINTER STORM - GAS - PRE-PPL MERGER CURRENT PORTION
182347	CLOSED 11/20 - WIND STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION
182348	CLOSED 11/20 - CMRG FUNDING - PRE-PPL MERGER CURRENT PORTION
182349	CLOSED 06/18 - KCCS FUNDING - PRE-PPL MERGER CURRENT PORTION
182350	OTHER REG ASSETS ARO - GENERATION
182351	OTHER REG ASSETS ARO - TRANSMISSION
182352	REG ASSET - LT INTEREST RATE SWAP
182353	CLOSED 06/18 - REG. ASSET - COAL CONTRACT - ST
182354	CLOSED 06/18 - REG. ASSET - COAL CONTRACT
182355	REG ASSET - IT REINVENTION
182356	CLOSED 06/18 - VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (NON-CURRENT)
182357	REG ASSET - GLENDALE MEGASITE
182358	CLOSED 02/20 - REG ASSET - UNAMORT DEBT EXP PAA
182359	CLOSED 06/18 - GENERAL MANAGEMENT AUDIT - ELECTRIC
182360	CLOSED 06/18 - GENERAL MANAGEMENT AUDIT - GAS
182361	CLOSED 08/21 - 2011 SUMMER STORM - ELECTRIC
182362	CLOSED 06/12 - ENVIRONMENTAL COST RECOVERY - GROUP 2
182363	DSM COST RECOVERY - UNDER-RECOVERY
182364	CLOSED 11/15 - REG ASSET - LT INTEREST RATE SWAP FORWARD STARTING
182365	GAS LINE TRACKER- REG ASSET
182366	REG ASSET - MUNI GEN TRUE UP
182367	CLOSED 03/19 - REG ASSET - MUNI MISO EXIT FEE
182368	CLOSED 01/19 - VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)
182369	CLOSED 08/21 - GREEN RIVER REGULATORY ASSET
182370	REGULATORY ASSET - OST
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015
182372	OTHER REGULATORY ASSETS ARO - GENERATION - CCR
182373	REG. ASSET - OPEN ARO PONDS - KY
182374	REG. ASSET - OPEN ARO PONDS - VA
182375	REG. ASSET - OPEN ARO PONDS - FERC REMAINING MUNI
182376	REG. ASSET - OPEN ARO PONDS - FERC DEPARTING MUNI

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
182377	REG. ASSET - CLOSED ARO PONDS - KY
182378	REG. ASSET - CLOSED ARO PONDS - VA
182379	REG. ASSET - CLOSED ARO PONDS - FERC REMAINING MUNI
182380	REG. ASSET - CLOSED ARO PONDS - FERC DEPARTING MUNI
182381	REG ASSET - LT - BOA SWAP TERMINATION
182382	CLOSED 09/21 - REG. ASSET - CLOSED ARO PONDS - PARIS
182383	REG ASSET - PLANT OUTAGE NORM NONCURRENT
182384	REG ASSET - ASU 2017-07 - NON SERVICE COST - PENSION
182385	REG ASSET - ASU - 2017-07 - NON SERVICE COST - OPEB
182386	CLOSED 01/22 - REG ASSET - PLANT OUTAGE NORMALIZATION
182387	OTHER REGULATORY ASSETS ARO - ECR/CCR
182388	REGULATORY ASSET - SUMMER STORM 2018
182389	REGULATORY ASSET - WINTER STORM 2018
182390	CLOSED 08/21 - REGULATORY ASSET - LATE PAYMENT CHARGE WAIVER
182391	CLOSED 08/21 - REGULATORY ASSET - BROWN INVENTORY
182392	RETIRED ASSET RECOVERY RIDER O/U
182393	REG ASSET - CPCN GENERATION
182394	OTHER REG ASSETS ARO - DISTRIBUTION
182395	AMI CAPITAL - LG&E GAS REGULATORY ASSET
182396	AMI CAPITAL - KY ELECTRIC REGULATORY ASSET
182397	OTHER REG ASSETS ARO - GAS
182398	AMI O&M - KY ELECTRIC REGULATORY ASSET
182399	AMI O&M - LG&E GAS REGULATORY ASSET
183101	CLOSED 09/06 - PREL SUR/INV-NAT GAS
183201	OTH PREL SUR/INV-GAS
183301	CLOSED 01/19 - PRELIM SURV/INV-ELEC
183302	PRELIMINARY SURV/INV ELEC - LT
183401	CLOSED 08/10 - PREL SURV/INV-COMMON
184001	CLOSED 06/12 - VACATION - BURDEN CLEARING
184002	VACATION PAY
184003	CLOSED 08/04 - SOCIAL SEC TAXES-VAC
184004	CLOSED 08/04 - COMPENSATION INS-VAC
184005	CLOSED 11/01 - CLEARING-ELECTRIC REVENUE FUND HMPL ONLY
184010	CLOSED 06/12 - HOLIDAY - BURDEN CLEARING
184011	HOLIDAY PAY
184012	CLOSED 08/04 - COMP INS-HOLIDAY
184013	CLOSED 08/04 - SOC SEC TAX-HOLIDAY
184020	CLOSED 06/12 - SICK - BURDEN CLEARING
184021	SICK PAY
184022	CLOSED 08/04 - SOC SEC TAXES-SICK
184023	CLOSED 08/04 - COMP INSURANCE-SICK
184030	CLOSED 06/12 - OTHER OFF-DUTY - BURDEN CLEARING
184031	OTHER OFF-DUTY PAY
184032	CLOSED 08/04 - SOC SEC TAX-OTHR OFF
184033	CLOSED 06/04 - COMP INS-OTHER OFF (ORACLE 10.7 USE ONLY)
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING
184043	LONG TERM INCENTIVE - BURDEN CLEARING
184060	CLOSED 08/04 - SALS/WAGES-CLEARING
184061	CLOSED 08/04 - SAL/WAGE-CL-CUST ACC
184062	CLOSED 08/04 - SAL/WAGE-CL-CUST SER
184063	CLOSED 08/04 - SAL/WAGE-CL-A/G
184064	CLOSED 08/04 - SAL/WAGE-CL-ERR CORR
184068	CLOSED 08/04 - PUB LIAB PREMIUMS
184069	CLOSED 08/04 - PUB LIAB CLAIMS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
184070	CLOSED 08/04 - PUB LIAB INS-CL
184073	CLOSED 03/09 - WORKERS COMP - PREMIUM
184074	CLOSED 03/09 - WORKERS COMP - CLAIMS
184075	WORKERS COMP - BURDEN CLEARING
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING
184091	CLOSED 05/06 - PENSION PLANS
184092	CLOSED 09/06 - PENSION/LTD CLEARING
184093	LONG TERM DISABILITY - BURDEN CLEARING
184094	CLOSED 05/06 - POST RETIRE-FASB 106
184095	CLOSED 05/06 - OPEB - FASB 112
184096	PENSION SERVICE COST - BURDEN CLEARING - LIABILITY
184097	FASB 106 (OPEB) SERVICE COST - BURDEN CLEARING
184098	FASB 112 - BURDEN CLEARING
184099	PENSION SERVICE COST - BURDEN CLEARING
184100	TMS SUSPENSE ACCOUNT
184101	GROUP LIFE INSURANCE - BURDEN CLEARING
184103	CLOSED 09/06 - MAJ MEDICAL INS
184104	DENTAL INSURANCE - BURDEN CLEARING
184105	MEDICAL INSURANCE - BURDEN CLEARING
184106	CLOSED 08/04 - B.U. MEDICAL EXP
184107	CLOSED 07/07 - HOSPITAL CLEARING
184108	401K - BURDEN CLEARING
184109	RETIREMENT INCOME - BURDEN CLEARING
184110	CLOSED 07/07 - RETIREMENT INCOME ACCT FUNDING
184115	CLOSED 08/04 - PAYROLL OVERHEADS
184116	CLOSED 04/07 - 401K STOCK DROP-IN CLEARING
184117	CLOSED 05/06 - PENSION INTEREST EXP CLEARING
184118	CLOSED 05/06 - FASB 106 INTEREST EXP CLEARING
184119	PENSION NON SERVICE COST - BURDEN CLEARING - LIABILITY
184120	FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING
184121	OTHER BENEFITS - BURDEN CLEARING
184122	PENSION NON SERVICE COST - BURDEN CLEARING
184125	PAYROLL TAX CLEARING - FICA, STATE AND FED UNEMPLOYMENT
184130	LKS ALLOCATION CLEARING ACCOUNT
184135	ORACLE PROJECT BURDEN CLEARING ACCOUNT
184136	LKS ALLOC. CLEARING ACCOUNT FOR ALLOCATED CAPITAL
184140	CLOSED 04/20 - MEDICAL PAYMENT HOLDING ACCT - (SERVCO ONLY)
184141	CLOSED 03/21 - SUNDRY CASH RECEIPTS CLEARING
184150	SYSTEM ALLOC-CO 1
184200	ACCOUNT VALUE WAS NEVER USED
184201	CLOSED 08/04 - AUTO LIAB PREMIUMS
184202	CLOSED 08/04 - AUTO LIAB CLAIMS
184300	CLOSED 07/09 - TRANSPORT EXP-CL
184301	GASOLINE-TRANSP
184302	CLOSED 02/07 - OIL/GREASE-TRANSP
184303	CLOSED 02/07 - TIRE/TIRE RPR-TRANSP
184304	VEHICLE REPR-TRANSP
184305	CLOSED 11/07 - ACCIDENT REPR-TRANSP
184306	CLOSED 02/08 - GARAGE OP EXP-TRANSP
184307	ADMIN/OTH EXP-TRANSP
184308	VALUE-ADD SVCSTR
184309	DIESEL FUEL-TRANSP
184310	CLOSED 02/08 - TELECOM VEHICLE RADIO/COMPUTER CHANGE-OUT OVERHEADS
184311	CLOSED 11/07 - COMPRESS GAS-TRANSP

**Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts**

Account Number	Account Description
184312	RENT/STORAGE-TRANSP
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES
184314	LICENSE/TAX-TRANSP
184315	DEPRECIATION-TRANSP
184317	CLOSED 02/08 - VEHICLE PART / RURAL VENDOR ADMINISTRATION
184318	CLOSED 06/11 - TRANSPORTATION CLEARING ACCOUNT ADJUSTMENT
184319	FUEL ADMINISTRATION VEHICLES
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING
184400	CLOSED 08/05 - POWER OPR EQ-CL
184401	CLOSED 08/05 - GASOLINE-PWR OPR
184402	CLOSED 08/05 - OIL/GREASE-PWR OPR
184403	CLOSED 08/05 - TIRE/TIRE RPR-PWR OP
184404	CLOSED 08/05 - VEHICLE REPR-PWR OPR
184405	CLOSED 08/05 - ACCIDENT REPR-PWR OP
184406	CLOSED 08/05 - GARAGE OP EXP-PWR OP
184407	CLOSED 08/05 - ADMIN/OTH EXP-PWR OP
184408	CLOSED 08/05 - VALUE-ADD SVCSPWR
184409	CLOSED 08/05 - DIESEL FUEL-PWR OPR
184412	CLOSED 08/05 - RENT/STORAGE-PWR OPR
184413	CLOSED 08/04 - INSURANCE-PWR OPR
184414	CLOSED 08/05 - LICENSE/TAX-PWR OPR
184415	CLOSED 08/05 - DEPRECIATION-PWR OPR
184417	CLOSED 08/05 - EQUIPMENT PART ADMINISTRATION
184450	CL ACC TO OTH DEF CR
184500	CLOSED 07/14 - OPR-DIST/ST BLDG-7TH
184501	CLOSED 07/14 - MTCE-DIST/ST BLDG-7T
184502	CLOSED 08/04 - OPR-COM EQ-CL
184503	OPERATIONS - SIMPSONVILLE
184504	OPERATION-SSC
184505	MAINTENANCE-SSC
184506	MAINTENANCE - SIMPSONVILLE
184507	CLOSED 02/23 - OPERATIONS - KU GENERAL OFFICE
184508	MAINTENANCE - KU GENERAL OFFICE
184509	CLOSED 12/18 - OPERATIONS - LGE CENTER
184510	CLOSED 04/14 - MTCE-WATERSIDE STRUC
184511	CLOSED 04/14 - MISC SERV-WATERSIDE
184512	CLOSED 09/06 - MTCE-MISC EQ-WATERSD
184513	CLOSED 12/18 - OTHER EXPENSES - LGE CENTER
184514	OPERATION-ESC
184515	MAINTENANCE-ESC
184516	OPERATION-BOC
184517	MAINTENANCE-BOC
184518	OPERATION-AUBURNDALE
184519	MAINT-AUBURNDALE
184520	CLOSED 01/14 - MISC FAC O/M-OFFSET
184521	OPERATIONS - MORGANFIELD
184522	MAINTENANCE - MORGANFIELD
184523	CLOSED 05/22 - OPERATIONS - DIX DAM
184524	CLOSED 05/22 - MAINTENANCE - DIX DAM
184525	OPERATIONS - EARLINGTON
184526	MAINTENANCE - EARLINGTON
184527	CLOSED 11/24 - OPERATION-EASTPOINT
184530	CLOSED 09/16 - MISC FACILITIES ALLOCATION-OFFSET
184531	CLOSED 06/19 - ACCOUNT VALUE WAS NEVER USED

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
184532	CLOSED 06/19 - ACCOUNT VALUE WAS NEVER USED
184533	OPERATIONS - PINEVILLE
184534	MAINTENANCE - PINEVILLE
184535	OPERATIONS - EOC TRAINING BLDG
184536	MAINTENANCE - EOC TRAINING
184537	OPERATIONS - LISLE AVE
184538	MAINTENANCE - LISLE AVE
184539	OPERATIONS - KEVIL
184540	MAINTENANCE - KEVIL
184550	CLOSED 09/00 - INFO SVCE CLEARING
184599	MISC FACILITIES ALLOCATION-OFFSET
184600	ENGINEERING OVERHEADS - GENERATION
184601	CLOSED 04/05 - LOCAL ENGR CLR - RETAIL ELEC-TRANSMISSION
184602	ENGINEERING OVERHEADS - DISTRIBUTION
184603	ENGINEERING OVERHEADS - RETAIL GAS
184604	CLOSED 09/06 - RELOCATING CONTRACT CLR - RETAIL GAS
184605	ENGINEERING OVERHEADS - TRANSMISSION
184610	CLOSED 07/07 - CONST. OVERHEADS - PLANT
184611	CLOSED 07/07 - CONST OVERHEADS - TRANSMISSION
184612	ENGINEERING OVERHEADS - DISTRIBUTION
184613	CLOSED 10/19 - ACCOUNT VALUE WAS NEVER USED
184614	CLOSED 11/06 - CONST OVERHEADS - GO
184615	ENGINEERING OVERHEADS - TRANSMISSION DIRECT
184620	CLOSED 06/07 - LOCAL ENGR CLR - PROJECT ENG
184622	ENGINEERING OVERHEADS - DISTRIBUTION INDIRECT
184630	ENGINEERING OVERHEADS - GENERATION DIRECT
184650	CUSTOMER ADVANCES - CLEARING
184701	CLOSED 06/18 - EMPLOYEE ADVANCES - CLEARING
184702	IEXPENSE CREDIT CARD CLEARING
184730	LEASE PAYMENT - CLEARING
184750	CLOSED 02/01 - MEALS
184751	CLOSED 02/01 - TOOLS AND CREW SUPPLIES
184752	CLOSED 02/01 - SAFETY EQUIPMENT
184753	CLOSED 02/01 - MEALS/SUPPLIES CLEARING
184830	CLOSED 08/04 - REAL ESTATE AND PERSONAL PROPERTY TAXES CWIP
184997	CLOSED 11/10 - OTH-ALLC CLEARING WKE ONLY
184998	CLOSED 08/04 - OTH-IND LAB ALLOC
184999	CLOSED 08/04 - OTH-OH ALLOC
186001	MISC DEFERRED DEBITS
186002	CLOSED 08/04 - MISC DEF DEBIT-HYDRO
186003	CLOSED 04/09 - MISC DEF DEBIT-GSCA
186004	FINANCING EXPENSE
186005	CLOSED 08/04 - EXP-25% T.C. SALE
186006	CLOSED 08/04 - KU ICE STORM EXPENSE
186007	CLOSED 08/04 - VALLEY VILLAGE
186008	CLOSED 08/09 - SITE ASSESS-7THANDORM
186009	CLOSED 11/06 - MANDS INVENTORY ADJ
186010	CLOSED 08/04 - MANAGEMENT AUDIT
186011	CLOSED 08/04 - COAL CONTRACT BUYOUT
186012	CLOSED 06/01 - KU MERGER EXPENSES
186013	CLOSED 08/10 - PWR PURCHASE OPT PREM
186014	CLOSED 02/01 - UTILITY INTEGRATION COSTS TO ACHIEVE
186015	CLOSED 09/03 - ONE UTILITY COSTS
186016	CLOSED 08/09 - RETENTION COSTS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
186017	CLOSED 09/06 - POWERGEN COSTS TO ACHIEVE
186018	CLOSED 03/07 - DEFERRED COMPENSATION - NON DISCLOSURE AND NON COMPETE
186019	CLOSED 05/11 - LONG-TERM DERIVATIVE ASSET (FAS 133)
186020	CLOSED 11/10 - OMU EMISSION ALLOWANCES
186021	CLOSED 11/10 - LGE RATE CASE - ELECTRIC
186022	CLOSED 11/10 - LGE RATE CASE - GAS
186023	CLOSED 11/10 - KU RATE CASE
186024	CLOSED 04/09 - MERGER SURCREDIT SETTLEMENT
186025	CLOSED 01/06 - EARNINGS SHARING MECHANISM
186026	CLOSED 04/09 - FUEL ADJUSTMENT CLAUSE
186027	CLOSED 04/09 - ENVIRONMENTAL COST RECOVERY
186028	CLOSED 04/09 - GAS PBR
186029	CLOSED 04/09 - VA FUEL COMPONENT
186030	CLOSED 08/09 - REG ASSET - GENERAL MGMT AUDIT ELECTRIC
186031	CLOSED 08/09 - REG ASSET - GENERAL MGMT AUDIT GAS
186032	CLOSED 08/09 - REG ASSET - GENERAL MGMT AUDIT ELECTRIC
186033	CLOSED 03/07 - BIG RIVERS NOTES RECEIVABLE
186034	CLOSED 03/08 - IMEA/IMPA MISO EXIT FEES
186035	KEY MAN LIFE INSURANCE
186036	CLOSED 03/11 - LAND OPTIONS
186037	CLOSED 08/10 - NOTE RECEIVABLE-BREC SETTLEMENT-LONGTERM
186038	CLOSED 08/10 - INCOME TAX RECEIVABLE - LONG-TERM - FEDERAL
186039	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS
186040	CURRENT ASSET - SETTLEMENT - DEFERRED PENSION
186045	ADVANCED CONTRACT PAYMENTS
186048	POLE ATTACHMENT APPLICATION REVIEW COSTS
186049	PRELIMINARY CELL SITE COSTS
186050	CLOSED 10/09 - CUSTOMER ORDERS
186051	NOTES RECEIVABLE - GAS SFC RIDER - LONG TERM
186071	CLOSED 05/07 - KU LONG-TERM DER ASSET (FAS 133) SWAP MATURES 5/15/07, \$53M
186072	CLOSED 08/04 - KU LONG-TERM DER. ASSET (FAS 133) SWAP MATURES 12/1/23, \$50M
186073	CLOSED 07/05 - KU LONG-TERM DER. ASSET (FAS 133) SWAP MATURES 6/1/25, \$50M
186074	CANE RUN 7 LTTPC ASSET
186075	BROWN 6 AND 7 LTSA ASSET
186077	CLOSED 12/06 - LG&E LT DER ASSET FAS 133 MS1
186078	CLOSED 12/06 - LG&E LT DER ASSET FAS 133 MS2
186079	CLOSED 12/06 - LG&E LT DER ASSET FAS133 BOA
186080	CLOSED 08/09 - LG&E LT DER ASSET FAS 133 WAC
186081	CLOSED 08/10 - LT DERIVATIVE ASSET FAS 133 JPM
186082	CLOSED 04/11 - LT DERIVATIVE ASSET FAS 133 MS1
186083	CLOSED 04/11 - LT DERIVATIVE ASSET FAS 133 MS2
186084	CLOSED 04/11 - LT DERIVATIVE ASSET FAS 133 BOA
186085	CLOSED 08/09 - LT DERIVATIVE ASSET FAS 133 WAC
186100	CLOSED 12/05 - RES REVENUE DECOUPLE
186101	CLOSED 06/07 - DSM-COST REC UNDBILL (ORACLE 10.7 USE ONLY)
186102	CLOSED 12/05 - DSM BALANCE ADJ
186110	CLOSED 03/07 - OTHER ASSETS - STOCK OPTIONS
186150	CLOSED 08/04 - COLLABORATIVE COSTS
186151	CLOSED 12/05 - DSM GEN PRO ADM COST
186200	CLOSED 08/10 - RCANDEEP LGE ADM-LAB
186201	CLOSED 08/10 - RCANDEEP LGE ADM-NOLAB
186202	CLOSED 08/04 - RCANDEEP LGE ADM-CAP
186203	CLOSED 12/05 - RCANDEEP PW ADM-LAB
186205	CLOSED 12/05 - RCANDEEP PW ADM-OF MTC

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
186208	CLOSED 12/05 - RCANDEEP PW TRANS MTCE
186214	CLOSED 08/04 - RCANDEEP PW BLOW DOORS
186217	CLOSED 08/04 - RCANDEEP PW TOOLS
186218	CLOSED 08/04 - RCANDEEP SOFTWARE DEV
186220	CLOSED 12/05 - RCANDEEP EDUCATION
186221	CLOSED 12/05 - RCANDEEP PRE AUDIT
186222	CLOSED 12/05 - RCANDEEP HEAT SYS REP
186223	CLOSED 12/05 - RCANDEEP GAS LEAK REP
186224	CLOSED 12/05 - RCANDEEP HEAT/GAS INSP
186225	CLOSED 08/10 - RCANDEEP WEATHERIZ.
186226	CLOSED 08/04 - RCANDEEP HOT WAT. MEAS
186227	CLOSED 08/04 - RCANDEEP DUCT SEALING
186229	CLOSED 08/04 - RCANDEEP WALLS/CEILING
186230	CLOSED 08/04 - RCANDEEP OTH STRUC REP
186231	CLOSED 12/05 - RCANDEEP LIGHTING
186232	CLOSED 08/04 - RCANDEEP THERMO REPLAC
186233	CLOSED 12/05 - RCANDEEP INSULATION
186234	CLOSED 12/05 - RCANDEEP FINAL AUDIT
186235	CLOSED 08/10 - RCANDEEP OTHER
186236	CLOSED 08/04 - RCANDEEP TRAINING
186239	CLOSED 12/05 - RCANDEEP CONSULTING SV
186240	CLOSED 09/09 - RCANDEEP CLEARING
186245	CLOSED 08/04 - ADMINISTRATIVE LABOR
186250	CLOSED 12/05 - EXP E CONS RT-LIHEAP
186251	CLOSED 08/10 - RES DIR LOAD CONTROL
186252	CLOSED 12/05 - RES PROG DEV AND ADM
186253	CLOSED 12/05 - RESIDENT NEW CONSTR
186254	CLOSED 12/05 - ENE EFF PROD RESIDEN
186255	CLOSED 12/05 - FINANCING, RESIDENTI
186260	CLOSED 08/10 - RES ENERGY AUD
186275	CLOSED 08/04 - LITEHOUSE SERVICE
186276	CLOSED 08/04 - PREPAID METERS
186300	CLOSED 12/05 - COMMERCIAL CONS PROG
186301	CLOSED 12/05 - CCP-OFFICE SUPPLIES
186302	CLOSED 12/05 - CCP-POSTAGE
186303	CLOSED 12/05 - CCP-CONTRACT LABOR
186304	CLOSED 08/04 - CCP-ADVERTISING
186309	CLOSED 12/05 - CCP-LGANDE LABOR
186310	CLOSED 08/04 - CCP-LGANDE NONLABOR
186311	CLOSED 12/05 - CCP-LGANDE CAPITAL
186312	CLOSED 12/05 - CCP-NOT-FOR-PROFIT
186340	CLOSED 09/09 - SM COMM CONS PROGRAM
186350	CLOSED 12/05 - LG COMM CONS PROGRAM
186360	CLOSED 12/05 - PUB AUTH CON PROGRAM
186370	CLOSED 12/05 - TRANSP GAS CONS PROG
186380	CLOSED 09/09 - DSM PROGRAM
186400	CLOSED 07/09 - DEFERRED PENSION EXPENSE
186499	CLOSED 03/07 - OTHER DEFERRED DEBITS (JDE CO ONLY)
186501	CLOSED 02/08 - DEFERRED PREOPERATING COSTS
186502	CLOSED 08/09 - DEFERRED UNDERWRITING FEES
186504	CLOSED 07/10 - DEFERRED ORGANIZATION COSTS
186505	GOODWILL
186506	CLOSED 03/07 - INTANGIBLE PENSION ASSET
186525	CLOSED 03/07 - GOODWILL (JDE CO ONLY)

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
186548	CLOSED 06/18 - OTHER INTANGIBLE ASSETS - SHORT TERM
186549	CLOSED 05/19 - OTHER INTANGIBLE ASSETS
186551	CLOSED 02/08 - ACCUM AMORT-DEFERRED PREOP
186552	CLOSED 08/09 - ACCUM AMORT-DEFERRED UNDERWRITING
186553	OTH INTANG ASSETS - OVEC PPA ENERGY CONTRACT
186555	CLOSED 06/06 - ACCUM AMORT-GOODWILL
186556	CLOSED 05/19 - OTH INTANG ASSETS - SO2 ALLOWANCES - CURRENT
186557	CLOSED 06/18 - OTH INTANG ASSETS - NOX OZONE ALLOWANCES - CURRENT
186558	CLOSED 06/18 - OTH INTANG ASSETS - NOX ANNUAL ALLOWANCES - CURRENT
186559	CLOSED 05/19 - OTH INTANG ASSETS - SO2 ALLOWANCES - FUTURE
186560	CLOSED 06/18 - OTH INTANG ASSETS - NOX OZONE ALLOWANCES - FUTURE
186561	CLOSED 06/18 - OTH INTANG ASSETS - NOX ANNUAL ALLOWANCES - FUTURE
186575	CLOSED 06/06 - ACCUM AMORTIZATION GOODWILL (JDE CO ONLY)
186576	CARROLLTON SALE/LEASEBACK
186700	OTHER DEFERRED LT ASSET - ASU 2017-07 - NON SERVICE COST - PENSION
186701	OTHER DEFERRED LT ASSET - ASU 2017-07 - NON SERVICE COST - OPEB
188001	RESRCH/DEV/DEMO EXP
188901	RESRCH/DEV/DEMO EXP - INDIRECT
189001	CLOSED 4/04 -UNAM LOSS-1982 SER F LGANDE
189002	CLOSED 4/04 -UNAM LOSS-1982 SER G LGANDE
189003	ACCOUNT VALUE WAS NEVER USED
189004	CLOSED 08/14 - UNAM LOSS-1985J \$25M 07/95
189005	CLOSED 4/04 - UNAM LOSS-FMB 7/1/00 LGANDE
189006	CLOSED 04/05 - UNAM LOSS-FMB 3/1/05 LGANDE
189007	CLOSED 09/12 - UNAM LOSS-FMB \$25M 10/09
189008	CLOSED 08/14 - UNAM LOSS-1976B \$35.2M 09/06
189009	CLOSED 08/14 - UNAM LOSS-1975A \$31M 09/00
189010	CLOSED 08/14 - UNAM LOSS-1987A \$60M 08/97
189011	CLOSED 4/04 - UNAM LOSS-1990 SER Q LGANDE
189012	CLOSED 4/04 - UNAM LOSS-1990 SER R LGANDE
189013	CLOSED 08/03 - UNAM LOSS-FMB 8/1/01 LGANDE
189014	CLOSED 08/03 - UNAM LOSS-FMB 11/06 LGANDE
189015	CLOSED 08/04 - UNAM LOSS-1978 SER C LGANDE
189016	CLOSED 08/04 - UNAM LOSS-1979 SER D LGANDE
189017	CLOSED 08/04 - UNAM LOSS-1984 SER I LGANDE
189018	CLOSED 4/4 -UNAM LOSS-1985 SER J LGANDE
189019	CLOSED 4/4 UNAM LOSS-1986 SER K LGANDE
189020	CLOSED 4/4 UNAM LOSS-1986 SER L LGANDE
189021	CLOSED 4/4 UNAM LOSS-1989 SER N LGANDE
189022	CLOSED 4/4 UNAM LOSS-1989 SER O LGANDE
189023	CLOSED 4/4 UNAMORTIZED LOSS - FMB SERIES DUE JULY 1, 2002 LGANDE
189024	CLOSED 08/14 - UNAM LOSS-PCB JC1990A \$25M 06/15
189025	CLOSED 08/14 - UNAM LOSS-PCB TC1990A \$83.3M 11/20
189030	CLOSED 08/14 - UNAM LOSS-PCB JC1992A \$31M 09/17
189031	CLOSED 08/14 - UNAM LOSS-PCB JC1993A \$35.2M 08/13
189032	CLOSED 05/07 - KU SERIES M 9 1/4%
189033	CLOSED 08/07 - KU SERIES P 7.92%
189034	CLOSED 08/14 - UNAM LOSS-FMB Series R 06/25
189035	CLOSED 08/14 - UNAM LOSS-PCB TC1992A \$60M 09/17
189036	CLOSED 05/07 - KU SERIES S
189037	CLOSED 4/4 KU SERIES 1B 6.25%
189038	CLOSED 4/4/ KU SERIES 2B 6.25%
189039	CLOSED 4/4 KU SERIES 3B 6.25%
189040	CLOSED 4/4 KU SERIES 4B 6.25%

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
189041	CLOSED 4/4 KU SERIES 8, 7.45%, DUE 09/15/16
189042	CLOSED 08/14 - UNAM LOSS-PCB MERC2000A \$12.9M 05/23
189043	CLOSED 08/14 - UNAM LOSS \$17.8M 2/26
189044	ACCOUNT VALUE WAS NEVER USED
189045	ACCOUNT VALUE WAS NEVER USED
189046	CLOSED 08/14 - UNAM LOSS \$8.9M 3/37
189049	ACCOUNT VALUE WAS NEVER USED
189050	CLOSED 09/12 - UNAM DEBT LOSS
189080	CLOSED 08/14 - UNAM LOSS-PCB JC1996A \$22.5M 09/26
189081	CLOSED 08/14 - UNAM LOSS-PCB TC1996A \$27.5M 09/26
189082	CLOSED 08/14 - UNAM LOSS-PCB JC1997A \$35M 11/27
189083	CLOSED 08/14 - UNAM LOSS-PCB TC1997A \$35M 11/27
189084	CLOSED 08/14 - UNAM LOSS-PCB CC2002A \$20.93M 2/32
189085	CLOSED 08/14 - UNAM LOSS-PCB CC2002B \$2.4M 2/32
189086	CLOSED 08/14 - UNAM LOSS-PCB MERC2002A \$7.4M 2/32
189087	CLOSED 08/14 - UNAM LOSS-PCB MUHC2002A \$2.4M 2/32
189088	CLOSED 08/14 - UNAM LOSS-PCB CC2002C \$96M 10/32
189089	CLOSED 08/14 - UNAM LOSS-TC1990B \$41.665M 10/20
189090	CLOSED 08/14 - UNAM LOSS-JC1993B \$26M 11/03
189091	CLOSED 10/15 - UNAM LOSS-FMB Series P \$33M 05/15
189092	CLOSED 08/14 - UNAM LOSS-PCB CC2004A \$50M 10/34
189093	CLOSED 10/15 - UNAM LOSS-PCB \$7.2M REDEEMED
189094	CLOSED 08/14 - UNAM LOSS-JC1995A \$40M 11/05
189095	CLOSED 03/09 - UNAM LOSS 5.875 PRE STK
189096	CLOSED 08/14 - UNAM LOSS-PCB CC1994A \$54M 11/24
189098	CLOSED 08/14 - UNAM LOSS-PCB CC2006C \$16.7M 05/36
189100	UAMORTIZED LOSS ON REACQUIRED DEBT
189125	CLOSED 08/14 - UNAM LOSS-PCB LM/JC2007A \$31M 06/33
189126	CLOSED 08/14 - UNAM LOSS-PCB LM/JC2007B \$35.2M 06/33
189128	CLOSED 08/14 - UNAM LOSS-PCB JC2000A \$25M 05/27
189190	CLOSED 08/14 - UNAM LOSS-LM/JC2003A \$128M 10/33
189194	CLOSED 08/14 - UNAM LOSS-PCB LM/JC2005A \$40M 02/35
189195	CLOSED 08/14 - UNAM LOSS-PCB CC2005A \$13M 06/35
189196	CLOSED 08/14 - UNAM LOSS-PCB CC2005B \$13M 06/35
189197	CLOSED 08/14 - UNAM LOSS-PCB CC2006A \$17M 06/36
190001	CLOSED 12/11 - ACC DEF INC TAX-FED
190002	CLOSED 12/11 - ACC DEF INC TAX CURRENT-FED
190003	CLOSED 12/11 - ACC DEF INC TAX-ST
190004	CLOSED 12/11 - ACC DEF INC TAX CURRENT - STATE
190005	CLOSED 08/10 - ACC DEF INC TAX-DISCO-FED
190006	CLOSED 08/10 - ACC DEF INC TAX-DISCO-ST
190007	FASB 109 ADJ-FED
190008	FASB 109 GRS-UP-FED
190009	FASB 109 ADJ-STATE
190010	FASB 109 GRS-UP-ST
190011	CLOSED 08/10 - FAS 133 DEF TAX ASSET-FED
190012	CLOSED 08/10 - FAS 133 DEF TAX ASSET-STATE
190013	CLOSED 09/06 - HEDGING DEF TAX ASSETS-FE
190014	CLOSED 09/06 - HEDGING DEF TAX ASSET-STA
190307	CLOSED 12/11 - DTA ON INVENTORIES
190308	CLOSED 12/11 - DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)
190311	CLOSED 12/11 - DTA ON OTHER REC. FR. DERIV. - CURRENT
190315	CLOSED 03/16 - DTA FEDERAL - CURRENT
190316	CLOSED 03/16 - NETTING - DEFERRED TAX ASSETS - CURRENT - FEDERAL

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
190317	CLOSED 03/16 - NETTING - DEFERRED TAX LIABILITIES - CURRENT - FEDERAL
190318	CLOSED 08/12 - DTA ON LIABILITIES (EXCLUDING DERIVATIVES)
190322	CLOSED 08/12 - DTA ON LOSSES CARRIED FORWARD
190324	ACCOUNT VALUE WAS NEVER USED
190361	CLOSED 05/11 - NETTING OUT DEFERRED TAX ASSETS - A
190362	CLOSED 05/11 - NETTING OUT DEFERRED TAX ASSETS - B
190403	CLOSED 08/12 - DTA ON FIXED ASSETS
190405	CLOSED 12/11 - DTA ON SHARES IN ASSOC. COMPANIES AND OTHER SHAREHOLDINGS
190408	CLOSED 12/11 - DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)
190410	CLOSED 12/11 - DTA ON OTHER RECEIVABLES FR. DERIV. FINANCIAL INSTRUMENTS
190411	CLOSED 12/11 - DTA ON OTHER REC. FR. DERIV. - NON-CURRENT
190413	CLOSED 12/10 - DTA ON PROVISIONS FOR PENSIONS - SORIE - FED (NON-CURRENT)
190414	DTA ON PROVISIONS FOR PENSIONS - OCI - FED (NON-CURRENT)
190415	DTA FEDERAL - NON-CURRENT
190416	DTA ON FIN 48 - UTP - FEDERAL
190418	CLOSED 08/12 - DTA ON LIABILITIES (EXCLUDING DERIVATIVES)
190420	CLOSED 09/13 - DTA ON FIN 48 - ESTP - FEDERAL
190422	CLOSED 08/12 - DTA ON LOSSES CARRIED FORWARD
190423	CLOSED 08/12 - DTA ON TAX CREDITS
190424	CLOSED 08/12 - DTA ON VALUATION ALLOWANCE
190426	CLOSED 12/11 - DTA AS RESULT OF SPECIFIC FOREIGN COUNTRY ITEMS
190461	CLOSED 05/11 - NETTING OUT DEFERRED TAX ASSETS - C
190462	CLOSED 05/11 - NETTING OUT DEFERRED TAX ASSETS - D
190507	CLOSED 12/11 - DTA ON INVENTORIES - STATE
190508	CLOSED 12/11 - DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE
190511	CLOSED 12/11 - DTA ON OTHER REC. FR. DERIV. - STATE - CURRENT
190515	CLOSED 03/16 - DTA STATE - CURRENT
190516	CLOSED 03/16 - NETTING - DEFERRED TAX ASSETS - CURRENT - STATE
190517	CLOSED 03/16 - NETTING - DEFERRED TAX LIABILITIES - CURRENT - STATE
190518	CLOSED 08/12 - DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE
190522	CLOSED 08/12 - DTA ON LOSSES CARRIED FORWARD -STATE
190524	CLOSED 08/12 - DTA ON VALUATION ALLOWANCE - ST-CURRENT
190561	CLOSED 05/11 - NETTING OUT DEFERRED TAX ASSETS - STATE - A
190562	CLOSED 05/11 - NETTING OUT DEFERRED TAX ASSETS - STATE - B
190603	CLOSED 08/12 - DTA ON FIXED ASSETS - STATE (NON-CURRENT)
190605	CLOSED 12/11 - DTA ON SHARES IN ASSOC. COMPANIES AND OTHER SHAREHOLDINGS - STATE (NON-CURRE
190608	CLOSED 12/11 - DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE (NON-CURRENT)
190610	CLOSED 12/11 - DTA ON OTHER RECEIVABLES FR. DERIV. FINANCIAL INSTRUMENTS - STATE (NON-CURRENT)
190611	CLOSED 12/11 - DTA ON OTHER REC. FR. DERIV. - STATE - NON-CURRENT
190613	CLOSED 12/10 - DTA ON PROVISIONS FOR PENSIONS - SORIE - STATE (NON-CURRENT)
190614	DTA ON PROVISIONS FOR PENSIONS - OCI - ST (NON-CURRENT)
190615	DTA STATE - NON-CURRENT
190616	DTA ON FIN 48 - UTP - STATE
190618	CLOSED 08/12 - DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)
190620	CLOSED 09/13 - DTA ON FIN 48 - ESTP - STATE
190622	CLOSED 08/12 - DTA ON LOSSES CARRIED FORWARD -STATE (NON-CURRENT)
190623	CLOSED 08/12 - DTA ON TAX CREDITS - STATE (NON-CURRENT)
190624	CLOSED 08/12 - DTA ON VALUATION ALLOWANCE - STATE (NON-CURRENT)
190626	ACCOUNT VALUE WAS NEVER USED
190661	CLOSED 05/11 - NETTING OUT DEFERRED TAX ASSETS - STATE - C
190662	CLOSED 05/11 - NETTING OUT DEFERRED TAX ASSETS - STATE - D
190997	CLOSED 08/10 - QUARTERLY CHANGES OF DTA
190998	CLOSED 08/10 - QUARTERLY CHANGES OF DTA
190999	CLOSED 08/10 - QUARTERLY CHANGES OF DTL

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
201001	COMMON STOCK-AUTH SH
201002	COMMON STOCK-W/O PAR
201099	CLOSED 07/08 - COMMON STOCK (JDE CO ONLY)
204001	CLOSED 08/04 - PS-\$25 PV-AUTH SH
204002	CLOSED 05/07 - PS-\$25 PAR VAL-5%
204003	CLOSED 07/09 - PS-\$25 PAR VAL-7.45%
204010	CLOSED 07/09 - PS-NO PV-AUTH SH
204014	CLOSED 05/07 - PS-NPV ST VAL-AUC RT
204015	CLOSED 08/04 - PS-\$100 ST V-\$5.875
204099	CLOSED 03/07 - CUMULATIVE PREFERRED STOCK (JDE CO ONLY)
210001	CLOSED 05/07 - GAIN ON REACQ CAP ST
211001	CONTRIBUTED CAPITAL - MISC.
211002	CLOSED 03/07 - OTHER COMPREHENSIVE INCOME-MINIMUM PENSION LIABILITY
211004	CLOSED 02/14 - PAA PCB CC2007A \$17.8M 02/26 5.75%
211005	CLOSED 02/14 - PAA PCB TC2007A \$8.9M 03/37 6.00%
211099	CLOSED 07/08 - ADDL PAID IN CAPITAL (JDE CO ONLY)
211122	CLOSED 02/14 - PAA ON EEI INVESTMENT
211123	CLOSED 08/12 - PAA ON OVEC INVESTMENT
211125	CLOSED 02/14 - PAA PCB LM/JC2007A \$31M 06/33 5.625%
211127	CLOSED 02/14 - PAA PCB TC2007A \$60M 06/33 4.6%
211128	CLOSED 02/14 - PAA PCB JC2000A \$25M 05/27 5.375%
211194	CLOSED 02/14 - PAA PCB LM/JC2005A \$40M 02/35 5.750%
211200	CLOSED 08/04 - CUMULATIVE EFFECT OF CHANGE IN ACCTG PRIN (FAS 133)
211201	CLOSED 08/04 - OTHER COMPREHENSIVE INCOME-FASB 133
211202	CLOSED 08/04 - OTHER COMPREHENSIVE INCOME-MINIMUM PENSION LIABILITY
214005	CLOSED 05/07 - PS EXP-AUCTION RATE
214006	CLOSED 09/06 - PS EXP-\$5.875 SERIES
214010	CAP STOCK EXP-COMMON
214011	CLOSED 05/07 - CAP STOCK EXP-PREFERRED-KU
214099	CLOSED 03/07 - COMMON STOCK EXP (JDE CO ONLY)
214101	CLOSED 08/04 - UNREALIZED GAIN INV
214102	CLOSED 08/04 - UNREALIZED LOSS INV
214103	CLOSED 08/04 - FED TAX GN/LOSS INV
214104	CLOSED 08/04 - ST TAX GAIN/LOSS INV
214200	CLOSED 08/04 - CUMULATIVE EFFECT OF CHANGE IN ACCTG PRIN (FAS 133)
214201	CLOSED 08/04 - OTHER COMPREHENSIVE INCOME-FASB 133
214202	CLOSED 08/04 - OTHER COMPREHENSIVE INCOME-MINIMUM PENSION LIABILITY
214299	CLOSED 07/05 - GAIN ON SALE DISCO OPS (JDE CO ONLY)
215101	CLOSED 05/07 - APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE
216001	UNAPP RETAINED EARN
216002	CLOSED 08/04 - LGE RECEIVABLES LLC EQUITY
216003	CLOSED 08/04 - KU RECEIVABLES LLC EQUITY
216007	CLOSED 11/10 - EQUITY IN CONSTRUCTION (HMPL ONLY)
216008	CLOSED 11/10 - EQUITY IN INVESTMENTS (HMPL ONLY)
216009	CLOSED 11/10 - EQUITY IN SCR (HMPL ONLY)
216010	CLOSED 12/10 - RETAINED EARNINGS - IFRS CONVERSION
216050	CLOSED 08/10 - SAP ONLY - RECLASS NET INCOME TO CURRENT YEAR RETAINED EARNINGS
216051	CLOSED 03/07 - SAP ONLY - RECLASS DIVIDENDS TO CURRENT YEAR RETAINED EARNINGS
216101	CLOSED 06/17 - UNAPP UNDSUB EARN
216150	CLOSED 02/08 - SAP ONLY - RECLASS EQUITY IN EARNINGS OF SUBSIDIARY TO CURRENT YEAR RETAINED E/
216151	CLOSED 12/10 - RET EARN - ACTUARIAL GAINS/LOSSES PENSIONS GROSS
216152	CLOSED 12/10 - RET EARN - ACTUARIAL GAINS/LOSSES PENSIONS TAX
217001	CLOSED 05/07 - REACQ PFD STK-5.00%
217002	CLOSED 07/09 - REACQ PFD STK-7.45%

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
217100	CLOSED 08/10 - REACQ COMMON STOCK
219001	CLOSED 06/11 - OCI - CUM EFFECT OF CHANGE - INT SWAPS
219002	CLOSED 06/11 - OCI - INT SWAPS
219003	CLOSED 03/07 - OCI - MINIMUM PENSION LIABILITY
219004	CLOSED 02/10 - OCI - FOREIGN EXCHANGE GAIN/LOSS
219005	CLOSED 02/08 - ACCUMULATED HEDGES
219006	CLOSED 03/07 - OCI - MINIMUM PENSION LIABILITY
219007	CLOSED 03/07 - OCI - MINIMUM PENSION LIABILITY
219008	ACCOUNT VALUE WAS NEVER USED
219009	CLOSED 02/10 - OCI-FGN EXCH GAIN/LOSS-CURR YR
219010	CLOSED 04/20 - ACCUM OCI - EQUITY INVEST EEI
219011	ACCUM OCI OF SUBS - PTAX
219012	OCI - FAS 158 (OPEB) PRE-ACQUISITION
219013	OCI - FAS 158 INCREASE FUNDED STATUS - GROSS
219014	AOCI - FAS 158 POST-ACQUISITION
219015	OCI - FAS 158 (SERP)
219016	OCI - FAS 158 (OPEB)
219099	CLOSED 03/07 - OCI (JDE CO ONLY)
219101	CLOSED 08/12 - TAX OCI-CUM EFFECT OF CHANGE-INT SWAPS
219102	CLOSED 08/12 - TAX OCI-INT SWAPS
219103	CLOSED 03/07 - TAX OCI-MINIMUM PENSION LIABILITY
219104	CLOSED 02/10 - TAX OCI- FOREIGN EXCHANGE GAINS/LOSS
219105	CLOSED 02/08 - TAX OCI-ACCUMULATED HEDGES
219110	DEFERRED TAX - OCI - EQUITY INVEST EEI
219111	ACCUM OCI OF SUBS - TAX
219112	OCI - FAS 158 (OPEB) PRE-ACQUISITION - TAX
219113	OCI - FAS 158 INCREASE FUNDED STATUS - TAX
219114	AOCI TAX - FAS 158 POST-ACQUISITION
219115	OCI - FAS 158 (SERP) - TAX
219116	OCI - FAS 158 (OPEB) - TAX
221002	CLOSED 4/4 FMB-6/1/96
221003	CLOSED 4/4 FMB-6/1/98
221004	CLOSED 08/14 - PCB CC2007A \$17.8M 02/26 5.75%
221005	CLOSED 08/14 - PCB TC2007A \$8.9M 03/37 6.00%
221006	CLOSED 4/4 FMB-7/1/02
221009	CLOSED 08/14 - FMB KU2010 \$250M 11/15 1.625%
221010	CLOSED 08/14 - FMB KU2010 \$500M 11/20 3.250%
221011	CLOSED 08/14 - FMB KU2010 \$750M 11/40 5.125%
221012	CLOSED 4/4 FMB-08/15/03, 6% LGANDE
221016	CLOSED 10/14 - SR NOTE LKE2010 \$400M 11/15 2.125%
221017	CLOSED 10/14 - SR NOTE LKE2010 \$475M 11/20 3.750%
221018	CLOSED 10/14 - SR NOTE LKE2011 \$250M 9/21
221020	CLOSED 08/14 - FMB LGE2010 \$250M 11/15 1.625%
221021	CLOSED 08/14 - FMB LGE2010 \$285M 11/40 5.125%
221022	CLOSED 08/14 - FMB LGE2013 \$250M 11/43 4.65%
221023	CLOSED 08/14 - FMB KU2013 \$250M 11/43 4.65%
221025	CLOSED 09/12 - \$31 MILLION BOND DUE 6/33 - REPURCHASED
221026	CLOSED 08/14 - PCB LM/JC2007B \$35.2M 06/33 VAR
221028	CLOSED 09/12 - PCB SER 00A 5/2027 - REPURCHASED
221046	CLOSED 08/14 - PCB MERC2000A \$12.9M 05/23 VAR
221090	CLOSED 08/14 - PCB LM/JC2003A \$128M 10/33 VAR
221092	CLOSED 08/14 - PCB CC2004A \$50M 10/34 VAR
221094	CLOSED 09/12 - PCB JC2005A \$40M DUE 2/35 - REPURCHASED
221097	ACCOUNT VALUE WAS NEVER USED

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
221098	CLOSED 08/10 - PCB CC2006C \$17M DUE 6/36 - REPURCHASED
221100	LONG TERM DEBT
221103	CLOSED 08/10 - PCB CC2008A \$77.9M VAR 02/32
221109	CLOSED 4/4 PCB SER K-12/1/16 LGANDE
221110	CLOSED 4/4 PCB SER L-12/1/16 LGANDE
221112	CLOSED 4/4 PCB SER N-2/1/19 LGANDE
221113	CLOSED 4/4/ PCB SER O-2/1/19 LGANDE
221114	CLOSED 4/4 PCB SER P-6/15/15 LGANDE
221115	CLOSED 4/4/ PCB SER Q-11/1/20 LGANDE
221116	CLOSED 4/4/ PCB SER R-11/1/20 LGANDE
221117	CLOSED 08/07 - PCB SER S-09/2017 LGANDE
221118	CLOSED 08/07 - PCB SER T-09/2017 LGANDE
221120	CLOSED 08/07 - PCB SER U-08/2013 LGANDE
221121	CLOSED 4/4/ PCB SER V-08/2019 LGANDE
221122	CLOSED 4/4/ PCB SER W-10/2020 LGANDE
221123	CLOSED 09/06 - PCB SER X-04/2023 LGANDE
221124	CLOSED 4/4 PCB SER 96A 09/26 LGANDE
221125	CLOSED 08/14 - PCB LM/JC2007A \$31M 06/33 5.625%
221126	CLOSED 09/12 - \$35.2 MILLION BOND DUE 6/33
221127	CLOSED 08/14 - PCB TC2007A \$60M 06/33 4.6%
221128	CLOSED 08/14 - PCB JC2000A \$25M 05/27 5.375%
221129	CLOSED 08/14 - PCB TC2000A \$83.3M 08/30 VAR
221130	CLOSED 08/14 - PCB JC2001A \$10.1M 09/27 VAR
221131	CLOSED 05/07 - KU FM SERIES P 7.92%
221132	CLOSED 08/04 - KU FM SERIES P 8.55%
221133	CLOSED 4/4 KU FM SERIES Q 5.95%
221134	CLOSED 4/4 KU FM SERIES Q 6.32%
221135	CLOSED 07/05 - KU FM SERIES R 7.55%
221136	CLOSED 09/06 - KU FM SERIES S 5.99%
221137	CLOSED 4/4 KU PC SERIES 1B 6.25%
221138	CLOSED 4/4 KU PC SERIES 2B 6.25%
221139	CLOSED 4/4 KU PC SERIES 3B 6.25%
221140	CLOSED 4/4 KU PC SERIES 4B 6.25%
221141	CLOSED 4/4 KU PC SERIES 7
221142	CLOSED 4/4 KU PC SERIES 7
221143	CLOSED 4/4 KU PC SERIES 8, 7.45% DUE 09/15/16
221144	CLOSED 12/04 - KU PC SERIES 9, 5 3/4% DUE 12/01/23
221145	CLOSED 05/07 - KU PC SERIES 10, VARIOUS, DUE 11/01/24
221146	CLOSED 08/10 - KU PC SERIES A, 4.75%, DUE 05/01/23
221180	CLOSED 08/07 - PCB JC2001A \$22.5M DUE 9/26 VAR
221181	CLOSED 08/07 - PCB TC2001A \$27.5M DUE 9/26 VAR
221182	CLOSED 08/07 - PCB JC2001B \$35M DUE 11/27 VAR
221183	CLOSED 08/07 - PCB TC2001B \$35M DUE 11/27 VAR
221184	CLOSED 05/07 - PCB CC2002A \$20.93M DUE 2/32 VAR
221185	CLOSED 05/07 - PCB CC2002B \$2.4M DUE 2/32 VAR
221186	CLOSED 05/07 - PCB MC2002A \$7.4M DUE 2/32 VAR
221187	CLOSED 05/07 - PCB MC2002A \$7.2M DUE 2/32 VAR
221188	CLOSED 08/14 - PCB CC2002C \$96M 10/32 VAR
221189	CLOSED 08/14 - PCB TC2002A \$41.665M 10/32 VAR
221190	CLOSED 09/12 - PCB JC2003A \$128M 10/33 V
221192	CLOSED 08/10 - PCB CC2004A \$50M DUE 10/34 VAR
221194	CLOSED 08/14 - PCB LM/JC2005A \$40M 02/35 5.750%
221195	CLOSED 03/09 - PCB CC2005A \$13M DUE 6/35
221196	CLOSED 03/09 - PCB CC2005B \$13M due 6/35

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
221197	CLOSED 03/09 - PCB CC2006A \$17M DUE 6/36
221198	CLOSED 03/09 - PCB CC2006C \$17M due 6/36
221199	CLOSED 08/10 - PCS22 \$54M DUE 10/34
221200	CLOSED 08/10 - LONG-TERM DEBT MARKED TO MARKET
221201	CLOSED 05/07 - KU L-T DER LIAB (FAS 133) \$53M END 05/15/07
221202	CLOSED 08/04 - KU L-T DER LIAB (FAS 133) \$50M END 12/01/23
221203	CLOSED 07/05 - KU L-T DER LIAB (FAS 133) \$50M END 06/01/25
221217	CLOSED 08/07 - PCB SER S-09/2017 LGANDE
221218	CLOSED 08/07 - PCB SER T-09/2017 LGANDE
221220	CLOSED 08/07 - PCB SER U-08/2013 LGANDE
221245	CLOSED 05/07 - KU PC SERIES 10, VARIOUS, DUE 11/01/24
221280	CLOSED 08/14 - PCB JC2001A \$22.5M 09/26 VAR
221281	CLOSED 08/14 - PCB TC2001A \$27.5M 09/26 VAR
221282	CLOSED 08/14 - PCB JC2001B \$35M 11/27 VAR
221283	CLOSED 08/14 - PCB TC2001B \$35M 11/27 VAR
221284	CLOSED 08/14 - PCB CC2002A \$20.93M 02/32 VAR
221285	CLOSED 08/14 - PCB CC2002B \$2.4M 02/32 VAR
221286	CLOSED 08/14 - PCB MERC2002A \$7.4M 02/32 VAR
221287	CLOSED 08/14 - PCB MUHC2002A \$2.4M 02/32 VAR
221299	CLOSED 08/14 - PCB CC2006B \$54M 10/34 VAR
221303	CLOSED 08/14 - PCB CC2008A \$77.9M 02/32 VAR
221499	CLOSED 11/10 - OTHER BOND ISSUES-LONG TERM PORTION
221899	CURRENT PORTION OF LONG TERM DEBT
221900	CLOSED 03/07 - EXTERNAL (JDE CO ONLY)
221999	CLOSED 11/10 - OTHER BOND ISSUES-CURRENT PORTION
222094	CLOSED 08/08 - REACQUIRED LGE BOND \$40M 2/35
222095	CLOSED 03/09 - REACQUIRED LGE BOND \$31M 6/33
222096	CLOSED 01/14 - PCB LM/JC2007B \$35.2M 06/33 VAR-REACQUIRED
222097	CLOSED 03/09 - REACQUIRED KU BOND \$12.9M 5/23
222098	CLOSED 03/09 - REACQUIRED KU BOND \$16.7M 6/36
222099	CLOSED 03/09 - REACQUIRED LG&E BOND \$25M 5/27
222190	CLOSED 01/14 - PCB LM/JC2003A \$128M 10/33 VAR-REACQUIRED
222192	CLOSED 03/09 - REACQUIRED KU BOND \$50M 10/34 V
222194	CLOSED 02/20 - REACQUIRED LGE BOND \$40M 2/35 V
223001	CLOSED 08/04 - ADV FROM ASSOC CO
223002	CLOSED 04/11 - L-T DEBT PAYABLE TO FIDELIA/PPL (EFF 11/10)
223003	CLOSED 04/06 - ADVANCES PAYABLE FROM E.ON NA
223004	CLOSED 04/11 - L-T ADVANCES PAYABLE FROM E.ON NA/PPL (EFF 11/10)
223005	CLOSED 09/12 - LT NOTES PAYABLE TO E.ON U.S.
223006	CLOSED 01/16 - LT NOTES PAYABLE TO LG&E AND KU CAPITAL LLC
223014	CLOSED 03/23 - LT NOTES PAYABLE TO SERVCO
223015	CLOSED 09/12 - LT NOTES PAYABLE TO LEM
223100	CLOSED 05/19 - LT NOTES PAYABLE TO PPL CAPITAL FUNDING PRINCIPAL
223101	LT - NOTES PAYABLE TO CEP RESERVES
223199	CLOSED 03/07 - INTERCOMPANY (NON-LELLC) (JDE CO ONLY)
224004	CLOSED 10/14 - PAA PCB CC2007A \$17.8M 02/26 5.75%
224005	CLOSED 10/14 - PAA PCB TC2007A \$8.9M 03/37 6.00%
224006	CLOSED 08/04 - OTHER LONG-TERM DEBT T. HARDIN
224007	CLOSED 04/05 - LTD-WKE CONSTRUCTION HMPL ONLY
224008	CLOSED 04/05 - LTD-WKE INCR OANDM/RANDR HMPL ONLY
224100	CLOSED 02/20 - PAA PCB FMV ADJUSTMENT
224101	CLOSED 03/07 - MISC LONG-TERM LIABILITIES
224125	CLOSED 04/14 - PAA PCB LM/JC2007A \$31M 06/33 5.625%
224127	CLOSED 10/14 - PAA PCB TC2007A \$60M 06/33 4.6%

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
224128	CLOSED 04/14 - PAA PCB JC2000A \$25M 05/27 5.375%
224194	CLOSED 04/14 - PAA PCB LM/JC2005A \$40M 02/35 5.750%
224200	OTHER LONG-TERM DEBT
224203	CLOSED 05/07 - \$5.875 PREF STK-MANDIT REDEEM
224298	CLOSED 03/07 - PAA-DEBT VALUATION
224299	CLOSED 03/07 - PFD SHS SUBJ TO MAND REDEMP- (JDE CO ONLY)
224300	CLOSED 05/07 - PREFERRED SHARES SUBJECT TO MANDATORY REDEMPTION CURRENT
224899	CURRENT PORTION OF OTHER LONG-TERM DEBT
225002	CLOSED 08/04 - UNAM PREM-FMB 6/96 LG&E
225003	CLOSED 08/04 - UNAM PREM-FMB 6/98 LG&E
225004	UNAMORTIZED PREMIUM ON LT DEBT
225006	CLOSED 08/04 - UNAM PREM-FMB 7/02 LG&E
226009	CLOSED 08/14 - DEBT DISC-FMB KU2010 \$250M 11/15
226010	CLOSED 08/14 - DEBT DISC-FMB KU2010 \$500M 11/20
226011	CLOSED 08/14 - DEBT DISC-FMB KU2010 \$750M 11/40
226016	CLOSED 10/14 - DEBT DISC-SR NOTE LKE2010 \$400M 11/15
226017	CLOSED 10/14 - DEBT DISC-SR NOTE LKE2010 \$475M 11/20
226018	CLOSED 10/14 - DEBT DISC-SR NOTE LKE2011 \$250M 9/21
226020	CLOSED 08/14 - DEBT DISC-FMB LGE2010 \$250M 11/15
226021	CLOSED 08/14 - DEBT DISC-FMB LGE2010 \$285M 11/40
226022	CLOSED 08/14 - DEBT DISC-FMB LGE2013 \$250M 11/43
226023	CLOSED 08/14 - DEBT DISC-FMB KU2013 \$250M 11/43
226100	DEBT DISCOUNT BONDS
226899	CURRENT PORTION OF DEBT DISCOUNT BONDS
227100	CLOSED 08/09 - OBLIGATIONS UNDER CAPITAL LEASES-NONCURRENT
227101	OBLIGATIONS UNDER OPERATING LEASES - NONCURRENT
227102	OBLIGATIONS UNDER FINANCING LEASES - NONCURRENT
228201	WORKERS COMPENSATION
228202	WORKERS COMPENSATION - SHORT-TERM
228301	FASB106-POST RET BEN
228302	CLOSED 08/04 - FASB106-POST RET BEN - VA
228303	CLOSED 08/04 - FASB106-POST RET BEN - FERC
228304	PENSION PAYABLE
228305	POST EMPLOYMENT BENEFIT PAYABLE
228306	PENSION PAYABLE SERP
228307	FASB 106 - MEDICARE SUBSIDY
228308	CLOSED 06/17 - PENSION PAYABLE - SERP - NON-MERCER
228311	CLOSED 12/07 - FASB106-POST RET BEN - CURRENT PORTION
228317	ACCOUNT VALUE WAS NEVER USED
228318	CLOSED 06/17 - PENSION PAYABLE - SERP - NON-MERCER - CURRENT
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY
228399	CLOSED 03/07 - ACCUM PROV FOR PENSIONS (JDE CO ONLY)
230001	CLOSED 05/07 - PCB DUE W/IN 1 YR
230002	CLOSED 06/06 - ASSET RETIREMENT OBLIGATIONS - GENERATION
230003	CLOSED 06/06 - ASSET RETIREMENT OBLIGATIONS - TRANSMISSION
230005	CLOSED 06/06 - ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION
230006	CLOSED 06/06 - ASSET RETIREMENT OBLIGATIONS - GAS
230007	CLOSED 06/06 - ASSET RETIREMENT OBLIGATIONS - COMMON
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR
230012	ASSET RETIREMENT OBLIGATIONS - STEAM
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION
230016	ASSET RETIREMENT OBLIGATIONS - GAS
230017	CLOSED 06/17 - ASSET RETIREMENT OBLIGATIONS - COMMON

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
230018	CLOSED 12/10 - ARO LEGAL PAYMENT
230021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST
230022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST
230023	CLOSED 06/17 - ASSET RETIREMENT OBLIGATIONS - TRANSMISSION - ST
230025	CLOSED 06/17 - ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION - ST
230026	ASSET RETIREMENT OBLIGATIONS - GAS - ST
230027	CLOSED 06/17 - ASSET RETIREMENT OBLIGATIONS - COMMON - ST
230203	CLOSED 05/07 - \$5.875 PREF STK-REDEEM W/IN 1YR
230299	CLOSED 03/07 - PFD SHS SUBJ TO MAND REDEMP-CURR (JDE CO ONLY)
230799	RWIP-ARO-ECR
231001	CLOSED 06/06 - NOTES PAY TO BANKS - SHORT TERM
231004	CLOSED 06/06 - LINE OF CREDIT-BANK OF MONTREAL
231005	COMMERCIAL PAPER PAYABLE
231006	DISCOUNT ON COMMERCIAL PAPER
231007	CLOSED 06/06 - N/P TO A/R BANK CONDUIT
231008	CLOSED 06/17 - ST-NP KU REVOLVING CREDIT \$400M 12/14
231010	CLOSED 08/22 - COMMERCIAL PAPER PAYABLE - NON-CURRENT
231015	CLOSED 10/14 - ST-NP LKE REVOLVING CREDIT \$75M 10/18
231019	CLOSED 06/17 - ST-NP LGE REVOLVING CREDIT \$400M 12/14
231020	CLOSED 03/15 - ST NOTE PAYABLE - ARMORED CAR LAG BACK OFFICES
231100	REVOLVING CREDIT FACILITIES
231499	CLOSED 06/06 - NOTES PAYABLE (JDE CO ONLY)
231501	CLOSED 11/11 - MEDIUM TERM NOTES
231502	CLOSED 07/09 - NOTES PAYABLE - LONG TERM
231503	CLOSED 11/11 - MEDIUM TERM NOTES-CURRENT
232001	ACCTS PAYABLE-REG
232002	SALS/WAGES ACCRUED
232003	CLOSED 03/08 - DEFERRED SALS/WAGES
232004	CLOSED 10/07 - DEF OFFICERS SAL
232005	CLOSED 08/04 - DIV REINVEST-CASH
232006	CLOSED 12/05 - DIVS PAY-CIT FIDELIT
232007	CLOSED 03/07 - DRIP-SALES
232008	SUNDRY BILLING REFUNDS
232009	PURCHASING ACCRUAL
232010	WHOLESALE PURCHASES A/P
232011	TRANSMISSION PAYABLE
232012	CLOSED 10/07 - ACCRUED SHORT TERM INCENTIVE
232013	CLOSED 07/10 - CONSTRUCTION RETAINAGE
232014	RECEIVING/INSPECTION ACCRUAL
232015	AP FUEL
232016	CLOSED 08/10 - AP PURCHASED POWER
232017	CLOSED 08/04 - KU MONTHLY P/R ACCRUAL
232018	CLOSED 08/09 - BILLINGS IN EXCESS OF COSTS
232019	CLOSED 09/06 - BROWNSTOWN DIRECT SHIP INVENTORY
232020	CLOSED 09/06 - CORPORATE PROCARD LIABILITY
232021	CLOSED 08/04 - WHOLESALE PURCHASES ACCOUNTS PAYABLE-CLEARING
232022	CLOSED 08/22 - ACCRUED AUDIT FEES
232023	ACCRUED TAXABLE OFFICER BENEFITS
232024	CREDIT CASH BALANCE
232025	CLOSED 09/06 - PIPE VALVE FITTINGS DEPARTMENT DIRECT SHIP
232026	CLOSED 05/07 - TRIMBLE COUNTY 2 - CAPITAL NOTE ISSUE
232027	CLOSED 01/20 - CREDIT CARD PAYMENTS
232028	AP FUEL - NATURAL GAS
232029	BROWN SOLAR REC LIABILITY

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
232030	RETAINAGE FEES - NON-ARO
232031	A/P - CWIP ACCRUALS
232032	A/P - RWIP ACCRUALS (NON-ARO)
232033	A/P - RWIP ACCRUALS (ARO)
232034	RETAINAGE FEES - ARO
232035	LEASE ACCRUAL OTHER MISC
232039	ACCTS PAYABLE-VIRTUAL CARD
232040	CLOSED 09/12 - ACCTS PAY - WKE UNWIND - COST OF IT SERVICE AGREEMENT
232041	CLOSED 08/10 - ACCTS PAY - WKE UNWIND - WILSON STACK CLEANING
232042	MISO AND PJM ANCILLARY SERVICES CHARGES A/P
232043	CLOSED 03/23 - AP REFINED COAL
232044	AP HOMESERVE
232050	CLOSED 08/14 - ACCTS PAYABLE - EON
232060	AP - GAS SUPPLY PURCHASES
232093	SUSPENSE - CCS
232094	SUSPENSE - PPL
232095	SUSPENSE - SALES TAX BURDEN
232096	SUSPENSE - OTHER BURDENS
232097	SUSPENSE - INVENTORY
232098	ACCOUNTS PAYABLE INVOICE CLEARING
232099	SUSPENSE ACCOUNT
232100	ACCOUNTS PAYABLE-TRADE
232102	CLOSED 10/07 - PENSION PAYABLE
232103	CLOSED 09/06 - PEN PAY-SUPPLEMENTAL
232104	CLOSED 10/07 - PEN PAY - SERP
232105	CLOSED 12/07 - WORKERS COMPENSATION
232106	CLOSED 11/10 - ACTIVE-WELFARE PLAN CONTRIBUTIONS
232107	CLOSED 03/08 - NONUNION RETIREE-WELFARE PLAN CONTRIBUTIONS
232108	CLOSED 03/08 - UNION RETIREE - WELFARE PLAN CONTRIBUTIONS
232109	CLOSED 10/07 - POST EMPLOY BENE PAY
232110	CLOSED 09/06 - PEN PAYABLE-PENS RES
232111	401K LIABILITY - EMPLOYER
232112	CLOSED 09/06 - PENSION PAYABLE-VA
232113	CLOSED 09/06 - PENSION PAYABLE-FERC
232114	CLOSED 10/07 - PEN PAY - SERP - CURRENT PORTION
232200	CLOSED 09/06 - MAINTENANCE WITHHOLDING PAYABLE
232201	CLOSED 09/06 - MISC COURT PMTS WITHHOLDING PAYABLE
232202	CLOSED 04/08 - LOUISVILLE PAC WITHHOLDING PAYABLE
232203	CLOSED 07/12 - WORK SHOES WITHHOLDING PAYABLE
232204	CLOSED 08/04 - EMPLOYEE STOCK PURCH WITHHOLDING PAYABLE
232205	CLOSED 01/19 - IBEW UNION DUES WITHHOLDING PAYABLE
232206	CLOSED 01/19 - UNITED WAY WITHHOLDING PAYABLE
232207	CLOSED 04/08 - US SAVINGS BONDS WITHHOLDING PAYABLE
232208	CLOSED 03/08 - WORK WEAR WITHHOLDING PAYABLE
232209	CLOSED 08/10 - PARKING-CENTURY-WITHHOLDING PAYABLE
232210	CLOSED 08/04 - MEDICAL INS WITHHOLDING PAYABLE
232211	TIA LIABILITY
232212	CLOSED 09/06 - SUPPL LIFE INS WITHHOLDING PAYABLE
232213	CLOSED 09/06 - DEPENDENT LIFE INS WITHHOLDING PAYABLE
232214	CLOSED 04/08 - 401K WITHHOLDING PAYABLE
232215	CLOSED 06/09 - LOUISVILLE PAC WITHHOLDING PAYABLE
232216	CLOSED 04/08 - DCAP WITHHOLDING PAYABLE
232217	CLOSED 03/08 - FUND FOR THE ARTS WITHHOLDING PAYABLE
232218	CLOSED 03/08 - COPE WITHHOLDING PAYABLE

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
232219	CLOSED 09/12 - FEDERAL PAC WITHHOLDING PAYABLE
232220	CLOSED 01/19 - CREDIT UNION WITHHOLDING PAYABLE
232221	CLOSED 03/08 - CHAPTER XIII WITHHOLDING PAYABLE
232222	CLOSED 03/08 - CHILD SUPPORT WITHHOLDING PAYABLE
232223	CLOSED 06/09 - GARNISHEES WITHHOLDING PAYABLE
232224	CLOSED 03/08 - TAX LEVIES WITHHOLDING PAYABLE
232225	CLOSED 03/08 - ACC DEATH AND DISMEMBER INS WITHHOLDING PAYABLE
232226	CLOSED 08/04 - COBRA WITHHOLDING PAYABLE
232227	CLOSED 09/06 - PERS LIFE INS WITHHOLDING PAYABLE
232228	CLOSED 03/08 - SHAREHOLDER TAXES WITHHOLDING PAYABLE
232229	CLOSED 06/09 - US SAVINGS BONDS WITHHOLDING PAYABLE
232230	CLOSED 04/08 - RURAL COOPERATIVE CREDIT UNION PAYABLE
232231	CLOSED 03/08 - CRUSADE FOR CHILDREN WITHHOLDING PAYABLE
232232	CLOSED 07/02 - WESCOM CREDIT UNION W/H
232233	CLOSED 01/19 - 401K WITHHOLDING PAYABLE
232234	CLOSED 06/09 - DCAP WITHHOLDING PAYABLE
232235	CLOSED 01/19 - UNITED STEEL WORKERS UNION DUES
232236	CLOSED 08/04 - KENTUCKY UTILITIES POLITICAL ACTION COMMITTEE
232237	CLOSED 08/04 - U.S.W. POLITICAL ACTION COMMITTEE
232238	CLOSED 04/08 - HCRA WITHHOLDING PAYABLE
232239	CLOSED 04/08 - UNIVERSAL LIFE INS WITHHOLDING PAYABLE
232240	CLOSED 06/09 - RURAL COOPERATIVE CREDIT UNION PAYABLE
232241	CLOSED 06/09 - HCRA WITHHOLDING PAYABLE
232242	CLOSED 06/09 - UNIVERSAL LIFE INS WITHHOLDING PAYABLE
232243	CLOSED 01/19 - LOUISVILLE PAC WITHHOLDING PAYABLE
232244	CLOSED 01/19 - GARNISHEES WITHHOLDING PAYABLE
232245	CLOSED 04/11 - US SAVINGS BONDS WITHHOLDING PAYABLE
232246	DCAP WITHHOLDING PAYABLE
232247	CLOSED 02/11 - RURAL COOPERATIVE CREDIT UNION PAYABLE
232248	HCRA WITHHOLDING PAYABLE
232249	CLOSED 01/19 - UNIVERSAL LIFE INS WITHHOLDING PAYABLE
232250	CLOSED 05/14 - GROUP LEGAL
232251	CLOSED 05/14 - VISION
232252	HEALTH EQUITY HIGH DEDUCTIBLE WITHHOLDING PAYABLE
232299	PAYROLL WITHHOLDING PAYABLES
232301	CLOSED 03/08 - EMPLOYEE PAYABLE-ADOPTION REIM
232302	CLOSED 03/08 - EMPLOYEE PAYABLE-TUITION REIM
232303	CLOSED 06/09 - EMPLOYEE PAYABLE-WELLFIT
232304	CLOSED 04/08 - EMPLOYEE PAYABLE-WELLFIT
232305	CLOSED 08/10 - EMPLOYEE PAYABLE-WELLFIT
232501	CLOSED 08/10 - HMPANDL SII POWER BILLING
232502	CLOSED 11/10 - HMPANDL OTHER A/P
232503	CLOSED 09/12 - A/P WKE (WKE PORTION)
232504	CLOSED 09/12 - A/P WKE (CITY PORTION)
232505	CLOSED 11/10 - A/P-SCR PROJECT (HMPL ONLY)
232590	CLOSED 03/07 - PAA-LEM DISCO RESERVE
232591	CLOSED 06/06 - REVALUATION RESERVE - NONCURRENT (JDE CO ONLY)
232592	CLOSED 06/06 - PUSH DOWN RESERVE - NON-CURRENT (JDE CO ONLY)
232593	CLOSED 06/06 - NON ARO COST RECOVERY (JDE CO ONLY)
232594	CLOSED 06/06 - OTHER PURCHASE ACCTG RESERVES CURRENT (JDE CO ONLY)
232595	CLOSED 06/06 - PUSH DOWN RESERVE - CURRENT (JDE CO ONLY)
232596	CLOSED 06/06 - MERGER COST ACCRUAL (JDE CO ONLY)
232597	CLOSED 03/07 - NET LIABILITIES OF DISCO OPS (JDE CO ONLY)
232598	CLOSED 06/06 - VDT COSTS PAYABLE (JDE CO ONLY)

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
232599	CLOSED 07/08 - ACCOUNTS PAYABLE (JDE CO ONLY)
232604	CLOSED 08/10 - DISCONTINUED OPERATIONS - PROVISIONS
232605	CLOSED 08/10 - DISCONTINUED OPERATIONS - LIABILITIES
232606	CLOSED 08/10 - DISCONTINUED OPERATIONS - DEFERRED TAXES/DEFERRED INCOME
233001	CLOSED 08/04 - N/P LGANDE ENERGY
233002	CLOSED 2/4 NOTES PAYABLE TO LGE
233003	CLOSED 2/4 NOTES PAYABLE TO KU
233004	CLOSED 08/04 - NOTES PAYABLE TO KU-R (A/R SECURITIZATION)
233005	CLOSED 08/04 - NOTES PAYABLE TO LGE-R (A/R SECURITIZATION)
233006	CLOSED 04/06 - NOTES PAYABLE TO FIDELIA
233007	CLOSED 04/06 - NOTES PAYABLE TO EON NA
233008	CLOSED 04/11 - NOTES PAYABLE TO LG&E AND KU ENERGY LLC
233009	CLOSED 04/11 - NOTES PAYABLE TO LG&E AND KU CAPITAL CORP
233010	CLOSED 01/11 - CURR PORT OF L-T DEBT PAYABLE TO FIDELIA/PPL (EFF 11/10)
233011	ST - NOTES PAYABLE TO LKE PARENT
233012	CLOSED 01/11 - ST - NOTES PAYABLE TO FIDELIA/PPL (EFF 11/10)
233013	CLOSED 03/23 - ST - NOTES PAYABLE TO SERVCO
233014	CLOSED 11/10 - NOTES PAYABLE TO SERVCO NON-CURRENT
233015	CLOSED 11/10 - NOTES PAYABLE TO LEM NON-CURRENT
233019	CLOSED 01/16 - SHORT TERM NOTES PAYABLE TO LG&E AND KU CAPITAL CORP
233028	CLOSED 11/13 - NOTES PAYABLE TO LG&E AND KU ENERGY LLC - CURRENT
233030	N/P TO LKE PARENT - MONEY POOL
233036	CLOSED 04/11 - N/P - MONEY POOL LPD CURRENT
233037	CLOSED 04/11 - N/P - MONEY POOL LPO CURRENT
233039	CLOSED 07/10 - N/P - MONEY POOL LII CURRENT
233040	ACCOUNT VALUE WAS NEVER USED
233100	N/P TO LG&E - MONEY POOL
233101	CLOSED 04/07 - SHORT TERM N/P - MONEY POOL EUS
233102	N/P TO KU - MONEY POOL
233103	CLOSED 02/20 - N/P TO LEM - MONEY POOL
233104	CLOSED 06/17 - N/P - MONEY POOL FCD
233116	CLOSED 05/07 - N/P - MONEY POOL LPD
233117	CLOSED 05/07 - N/P - MONEY POOL LPO
233118	CLOSED 05/07 - N/P - MONEY POOL LPS
233119	CLOSED 05/07 - N/P - MONEY POOL LII
233120	CLOSED 02/10 - NOTES PAYABLE TO LG&E INTERNATIONAL - NON-CURRENT
233123	CLOSED 02/10 - NOTES PAYABLE TO ARGENTINA III - NON-CURRENT
233148	CLOSED 02/10 - NOTES PAYABLE TO ARGENTINA II - NON-CURRENT
233199	CLOSED 03/07 - INTERCOMPANY DEBT (NON-LELLC) (JDE CO ONLY)
234001	CLOSED 06/07 - LPI
234002	CLOSED 08/04 - L/T SERP AP-ASSOC CO
234003	CLOSED 08/04 - L/T SUPP AP-ASSOC CO
234004	CLOSED 08/04 - OFF LTI AP-ASSOC CO
234005	CLOSED 08/04 - LONG TERM PENSION RESTORATION PAYABLE TO ASSOCIATED COMPANIES
234006	CLOSED 09/07 - I/C PAYABLE - LEM
234007	CLOSED 08/04 - L/T NON QUALIFIED THRIFT AP -ASSOC CO
234008	CLOSED 02/11 - I/C PAYABLE - E.ON UK
234009	CLOSED 02/11 - I/C PAYABLE - E.ON AG
234010	CLOSED 01/11 - I/C PAYABLE - FIDELIA/PPL (EFF 11/10)
234011	CLOSED 05/11 - I/C PAYABLE - POWERGEN US HOLDINGS
234012	I/C PAYABLE CEP RESERVES
234013	CLOSED 06/07 - I/C PAYABLE - LPO
234014	ACCOUNT VALUE WAS NEVER USED
234015	CLOSED 06/07 - I/C PAYABLE W/ INVERSORA CENTRO

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
234016	CLOSED 02/11 - I/C PAYABLE E.ON SVERIGE
234017	CLOSED 08/15 - I/C PAYABLE - KU
234018	CLOSED 03/07 - I/C PAYABLE-PD FAIRFAX
234019	CLOSED 05/11 - I/C PAYABLE - EUSIC
234020	CLOSED 02/07 - I/C PAYABLE-LGE INTERNATIONAL
234021	CLOSED 08/09 - I/C PAYABLE-WKEC
234022	CLOSED 03/07 - I/C PAYABLE-LG&E POWER ROANOKE INC
234023	CLOSED 02/07 - I/C PAYABLE-ARGENTINA III
234029	CLOSED 03/07 - LPD - TIGER CREEK MANAGEMENT
234033	CLOSED 02/11 - I/C PAYABLE - RUHRGAS
234034	ACCOUNT VALUE WAS NEVER USED
234035	CLOSED 03/07 - I/C PAYABLE-LG&E POWER SERVICES
234036	ACCOUNT VALUE WAS NEVER USED
234037	CLOSED 09/07 - I/C PAYABLE-LG&E POWER 16
234038	CLOSED 09/07 - I/C PAYABLE-LG&E POWER 5
234039	CLOSED 09/07 - I/C PAYABLE-AMERICAN POWER
234040	CLOSED 06/07 - I/C PAYABLE-ARGENTINA I
234041	CLOSED 03/07 - I/C PAYABLE-LGE GREGORY I
234042	CLOSED 03/07 - I/C PAYABLE-LGE GREGORY II
234043	CLOSED 06/06 - I/C PAYABLE-LGE DISCONTINUING OPERATIONS
234044	CLOSED 02/10 - LG&E CENTRO SA
234045	CLOSED 06/07 - I/C PAYABLE-LEM (WKE PORTION)
234046	CLOSED 02/11 - I/C PAYABLE - KRAFTWERKE (ENERGIE)
234047	CLOSED 03/07 - I/C PAYABLE-E.ON AG - DERIVATIVE
234048	CLOSED 02/07 - I/C PAYABLE - ARGENTINA II
234050	CLOSED 03/08 - I/C PAYABLE - E.ON ENERGY SERVICES INC
234051	INTERCOMPANY PENSION PAYABLE
234052	I/C PAYABLE-PPL SERVICES CORPORATION
234053	CLOSED 08/15 - I/C PAYABLE TO PPL ENERGY SUPPLY
234054	CLOSED 08/15 - I/C PAYABLE - LGE
234055	I/C PAYABLE-PPL CORPORATION
234056	I/C PAYABLE-PPL CAPITAL FUNDING, INC.
234057	CLOSED 04/22 - I/C PAYABLE-PPL EU SERVICES CORPORATION
234074	I/C PAYABLE-PPL ELECTRIC UTILITIES CORPORATION
234076	I/C PAYABLE-NECO TRANSMISSION
234077	I/C PAYABLE-NECO DISTRIBUTION
234078	I/C PAYABLE-NECO GAS
234092	CLOSED 06/18 - I/C PAYABLE TO PPL ENERGY FUNDING CORP
234100	A/P TO ASSOC CO
234103	CLOSED 09/07 - A/P TO ASSOC CO - LEM CONTINUING
234120	CLOSED 12/07 - I/C PAYABLE-LGE INTERNATIONAL
234121	CLOSED 06/06 - A/P TO ASSOC CO - LEM DISCO
234122	CLOSED 02/10 - I/C PAYABLE - LGE INTERNATIONAL
234123	CLOSED 12/07 - I/C PAYABLE-ARGENTINA III
234124	CLOSED 02/10 - I/C PAYABLE - ARGENTINA III
234148	CLOSED 12/07 - I/C PAYABLE-ARGENTINA II
234149	CLOSED 02/10 - I/C PAYABLE - ARGENTINA II
234200	CLOSED 12/07 - A/P TO ASSOC CO.-AP SOURCE
234220	CLOSED 02/07 - NOTES PAYABLE TO LG&E INTERNATIONAL - NON-CURRENT
234223	CLOSED 02/07 - NOTES PAYABLE TO ARGENTINA III - NON-CURRENT
234248	CLOSED 02/07 - NOTES PAYABLE TO ARGENTINA II - NON-CURRENT
234300	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
234400	CLOSED 06/07 - A/P TO ASSOC CO.-AR SOURCE (ORACLE 10.7 USE ONLY)
234899	CLOSED 10/99 - A/P TO ASSOC CO-OLD LABOR INTERFACE

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
234998	CLOSED 03/07 - INTERCOMPANY ACCOUNTS (LELLC) (JDE CO ONLY)
234999	CLOSED 03/07 - INTERCOMPANY ACCOUNTS (NON-LELLC) (JDE CO ONLY)
235001	CUSTOMER DEPOSITS
235002	CUSTOMER DEPOSITS OFF-SYS
235003	CUSTOMER DEPOSITS - TRANSMISSION
235004	CUSTOMER DEPOSITS - GENERATOR INTERCONNECTION
235099	CLOSED 03/07 - CUSTOMER DEPOSITS (JDE CO ONLY)
236001	CLOSED 05/02 - REAL ESTATE-LOCAL-OPR
236002	CLOSED 06/02 - REAL ESTATE-STATE -OPR
236003	CLOSED 05/02 - PERSONAL PROP-LOCAL-OPR
236004	CLOSED 05/02 - PERSONAL PROP-STATE-OPR
236005	CLOSED 04/08 - STATE UNEMPLOYMENT-OPR
236006	CLOSED 04/08 - FEDERAL UNEMPLOYMENT-OPR
236007	FICA-OPR
236008	CLOSED 08/04 - STATE EXCISE-OPR
236009	CLOSED 12/11 - AUTO/TRAILER LICENSE-OPR
236010	CLOSED 04/08 - CORP INCOME-KY-OPR
236011	CLOSED 04/08 - CORP INCOME-FED-OPR
236012	CLOSED 09/06 - GROSS RECPTS-INDIANA-OPR
236013	ST SALES/USE TAX-KY-OPR
236014	CLOSED 04/08 - ST SALES/USE TAX-KY-OPR
236015	CLOSED 08/10 - PUBL SERV COMMISSION-OPR
236016	CLOSED 08/04 - KY HAZARD WASTE TAX-OPR
236017	CLOSED 08/04 - KY WEIGHT DIST TAX-OPR
236018	CLOSED 08/04 - SHIVELY/JEFF OCC TAX-OPR
236019	CLOSED 08/04 - FED HWY USE TAX-OPR
236020	CLOSED 08/04 - IFTA TAX-OPR
236021	CLOSED 04/08 - OTHER TAXES ACCRUED-OPR
236022	CLOSED 08/10 - KY LICENSE TAX-OPR
236023	ST SALES/USE TAX-IN-OPR
236024	CLOSED 08/04 - FEDERAL EXCISE TAX-OPR
236025	CORP INC TAX-FED EST-OPR
236026	CORP INC TAX-ST EST-OPR
236027	CLOSED 08/12 - COAL TAX
236028	CLOSED 04/08 - REAL ESTATE AND PERSONAL PROPERTY TAXES
236029	CLOSED 08/04 - VA GROSS RECEIPTS TAX
236030	CLOSED 04/08 - PROPERTY TAX ON RAILCARS USED FOR COAL
236031	CORP INCOME-KY-OPR
236032	CORP INCOME-FED-OPR
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES
236034	PROPERTY TAX ON RAILCARS USED FOR COAL
236035	CLOSED 08/17 - OTHER TAXES ACCRUED-OPR
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY
236037	VIRGINIA USE TAX
236101	CLOSED 08/04 - REAL ESTATE-LOCAL-OTH
236102	CLOSED 08/04 - REAL ESTATE-STATE-OTH
236103	CLOSED 08/04 - PERSONAL PROP-LOCAL-OTH
236104	CLOSED 08/04 - PERSONAL PROP-STATE-OTH
236105	CLOSED 05/10 - STATE UNEMPLOYMENT-OTH
236106	CLOSED 05/10 - FEDERAL UNEMPLOYMENT-OTH
236107	CLOSED 02/11 - FICA-OTH
236110	CLOSED 08/04 - CORP INCOME-KY-OTH
236111	CLOSED 08/04 - CORP INCOME-FED-OTH
236114	CLOSED 08/04 - ST SALES/USE TAX-KY-OTH

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
236115	STATE UNEMPLOYMENT-OPR
236116	FEDERAL UNEMPLOYMENT-OPR
236117	CLOSED 08/04 - KY WEIGHT DIST TAX-OTH
236119	CLOSED 08/04 - FED HWY USE TAX-OTH
236120	CLOSED 08/04 - IFTA TAX-OTH
236121	CLOSED 04/08 - OTHER TAXES ACCRUED-OTH
236122	CLOSED 08/10 - KY LICENSE TAX-OTH
236125	CLOSED 08/04 - CORP INC TAX-FED EST-OTH
236126	CLOSED 08/04 - CORP INC TAX-ST EST-OTH
236128	CLOSED 08/04 - REAL AND PERSONAL PROPERTY TAXES - OTH
236135	CLOSED 07/10 - OTHER TAXES ACCRUED-OTH
236199	CLOSED 04/08 - ACCRUED TAXES (JDE CO ONLY)
236201	CLOSED 04/08 - FEDERAL UNCERTAIN TAX POSITION RESERVE
236202	CLOSED 04/08 - STATE UNCERTAIN TAX POSITION RESERVE
236207	CLOSED 05/23 - FICA NON-CURRENT
237002	CLOSED 4/4 INT-FM-6/96 5 5/8
237003	CLOSED 4/4 INT-FM-6/98 6 3/4
237004	CLOSED 03/15 - ACCR INT-PCB CC2007A \$17.8M 02/26
237005	CLOSED 03/15 - ACCR INT-PCB TC2007A \$8.9M 03/37
237006	CLOSED 4/4 INT-FM-7/02 7 1/2
237007	CLOSED 03/15 - ACCR INT-COMMERCIAL PAPER
237008	CLOSED 03/15 - ACCR INT-KU REVOLVING CREDIT \$400M 12/14
237009	CLOSED 03/15 - ACCR INT-FMB KU2010 \$250M 11/15
237010	CLOSED 03/15 - ACCR INT-FMB KU2010 \$500M 11/20
237011	CLOSED 03/15 - ACCR INT-FMB KU2010 \$750M 11/40
237012	CLOSED 08/04 - INT-FM-08/03 6
237015	CLOSED 10/14 - ACCR INT-LKE REVOLVING CREDIT \$75M 10/18
237016	CLOSED 10/14 - ACCR INT-SR NOTE LKE2010 \$400M 11/15
237017	CLOSED 10/14 - ACCR INT-SR NOTE LKE2010 \$475M 11/20
237018	CLOSED 10/14 - ACCR INT-SR NOTE LKE2011 \$250M 9/21
237019	CLOSED 03/15 - ACCR INT-LGE REVOLVING CREDIT \$400M 12/14
237020	CLOSED 03/15 - ACCR INT-FMB LGE2010 \$250M 11/15
237021	CLOSED 03/15 - ACCR INT FMB LGE2010 \$285M 11/40
237022	CLOSED 03/15 - ACCR INT FMB LGE2013 \$250M 11/43
237023	CLOSED 03/15 - ACCR INT FMB KU2013 \$250M 11/43
237100	ACCR INT LONG-TERM DEBT
237103	CLOSED 03/15 - ACCR INT-PCB CC2008A \$77.9M 02/32
237109	CLOSED 4/4 INT-PCB86-A
237110	CLOSED 4/4 INT-PCB86-A-TC
237112	CLOSED 4/4 INT-PCB89-A
237113	CLOSED 4/4 INT-PCB89-A-TC
237114	CLOSED 4/4 INT-PCB90-A
237115	CLOSED 4/4 INT-PCB90-A-TC
237116	CLOSED 4/4 INT-PCB90-B-TC
237117	CLOSED 05/07 - INT-PCB92-A
237118	CLOSED 05/07 - INT-PCB92-A-TC
237119	CLOSED 4/4 INT ACCR-INT RT SWAP
237120	CLOSED 08/07 - INT-PCB93-A
237121	CLOSED 08/04 - INT-PCB93-B
237122	CLOSED 08/04 - INT-PCB93-C
237123	CLOSED 09/06 - INT-PCB95-X
237124	CLOSED 4/4 INT-PCB96-A
237125	CLOSED 03/15 - ACCR INT-PCB LM/JC2007A \$31M 06/33
237126	CLOSED 03/15 - ACCR INT-PCB LM/JC2007B \$35.2M 06/33

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
237127	CLOSED 03/15 - ACCR INT-PCB TC2007A \$60M 06/33
237128	CLOSED 10/14 - ACCR INT-PCB JC2000A \$25M 05/27
237129	CLOSED 10/14 - ACCR INT-PCB TC2000A \$83.3M 08/30
237130	CLOSED 4/4 KU SERIES K 7 3/8%
237131	CLOSED 10/14 - ACCR INT-PCB JC2001A \$10.1M 09/27
237133	CLOSED 05/07 - KU SERIES P 7.92%
237134	CLOSED 08/04 - KU SERIES P 8.55%
237135	CLOSED 4/4 KU SERIES Q 5.95%
237136	CLOSED 08/04 - KU SERIES Q 6.32%
237137	CLOSED 07/05 - KU SERIES R 7.55%
237138	CLOSED 05/07 - KU SERIES S 5.99%
237139	CLOSED 4/4 KU SERIES 1B 6.25%
237140	CLOSED 4/4 KU SERIES 2B 6.25%
237141	CLOSED 4/4 KU SERIES 3B 6.25%
237142	CLOSED 4/4 KU SERIES 4B 6.25%
237143	CLOSED 4/4 KU SERIES 7
237144	CLOSED 4/4 KU SERIES 7
237145	CLOSED 4/4 KU SERIES 8, 7.45%, DUE 09/15/16
237146	CLOSED 12/04 - KU SERIES 9, 5 3/4%, DUE 12/01/23
237147	CLOSED 05/07 - KU SERIES 10, VARIOUS, DUE 11/01/24
237148	CLOSED 4/4 KU T. HARDIN 8%
237149	CLOSED 03/15 - ACCR INT-PCB MERC2000A \$12.9M 05/23
237151	CLOSED 05/07 - KU ACCR. INT. SWAP-MATURES 5/15/07, \$53M
237152	CLOSED 08/04 - KU ACCR. INT. SWAP-MATURES 12/1/23, \$50M
237153	CLOSED 07/05 - KU ACCR. INT. SWAP-MATURES 6/1/25, \$50M
237161	CLOSED 10/14 - ACCR INT-SWAP-JPM \$83.335M 11/20 5.495%
237162	CLOSED 4/4 LGE ACCR. INT. SWAP-MATURES 2/3/03, \$17M
237163	CLOSED 04/05 - LGE ACCR. INT. SWAP-MATURES 2/3/05, \$17M
237164	CLOSED 10/14 - ACCR INT-SWAP-MS \$32M 10/32 3.657%
237165	CLOSED 10/14 - ACCR INT-SWAP-MS \$32M 10/32 3.645%
237166	CLOSED 10/14 - ACCR INT-SWAP-BOA \$32M 10/32 3.695%
237167	CLOSED 03/09 - LGE ACCR INT SWAP-10/1/33
237168	CLOSED 03/15 - ACCR INT FROM FORWARD STARTING SWAP SETTLEMENT
237180	CLOSED 10/14 - ACCR INT-PCB JC2001A \$22.5M 9/26
237181	CLOSED 10/14 - ACCR INT-PCB TC2001A \$27.5M 9/26
237182	CLOSED 10/14 - ACCR INT-PCB JC2001B \$35M 11/27
237183	CLOSED 10/14 - ACCR INT-PCB TC2001B \$35M 11/27
237184	CLOSED 03/15 - ACCR INT-PCB CC2002A \$20.93M 2/32
237185	CLOSED 03/15 - ACCR INT-PCB CC2002B \$2.4M 2/32
237186	CLOSED 03/15 - ACCR INT-PCB MERC2002A \$7.4M 2/32
237187	CLOSED 03/15 - ACCR INT-PCB MUHC2002A \$2.4M 2/32
237188	CLOSED 03/15 - ACCR INT-PCB CC2002C \$96M 10/32
237189	CLOSED 10/14 - ACCR INT-PCB TC2002A \$41.665M 10/32
237190	CLOSED 03/15 - ACCR INT-PCB LM/JC2003A \$128M 10/33
237192	CLOSED 03/15 - ACCR INT-PCB CC2004A \$50M 10/34
237194	CLOSED 03/15 - ACCR INT-PCB LM/JC2005A \$40M 2/35
237195	CLOSED 03/09 - ACCR INT - PCB CC2005A \$13M 6/35
237196	CLOSED 03/09 - ACCR INT - PCB CC2005B \$13M 6/35
237197	CLOSED 03/09 - ACCR INT - PCB CC2006A \$17M 6/36
237198	CLOSED 03/09 - ACCR INT - PCB CC2006C \$17M 6/36
237199	CLOSED 03/15 - ACCR INT-PCB CC2006B \$54M 10/34
237200	CLOSED 08/04 - INT ACC-MASTER NOTES
237203	CLOSED 05/07 - \$5.875 PREF STK ACCR DIVIDENDS
237300	INT ACC-OTH LIAB

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS
237302	CLOSED 05/11 - INTEREST ACCRUED ON RAR SETTLEMENTS
237303	CLOSED 03/11 - INTEREST ACCRUED ON UNCERTAIN TAX POSITIONS
237304	CLOSED 08/22 - INTEREST ACCRUED ON TAX LIABILITIES
237399	CLOSED 03/07 - ACCRUED INTEREST (JDE CO ONLY)
238001	CLOSED 08/07 - DIV-PS-5%,\$25 PV
238006	CLOSED 05/07 - DIV-PS-AUCTION RATE
238007	CLOSED 11/03 DIV-PS-\$5.875,W/O PV
238100	CLOSED 08/04 - DIV-COMMON-W/O PV
238200	CLOSED 03/18 - DIV PAYABLE - PARENT FM LGE
238201	CLOSED 02/10 - INTERCOMPANY DIVIDENDS PAYABLE TO INTERNATIONAL
238202	CLOSED 02/10 - CENTRO DIVIDENDS PAYABLE TO NON-CONTROLLING INTERESTS
238203	CLOSED 03/18 - DIV PAYABLE - PARENT FM KU
238204	CLOSED 03/18 - DIV PAYABLE - PPL FM LKE
238298	CLOSED 03/07 - PFD DIVIDENDS PAYABLE (JDE CO ONLY)
238299	CLOSED 03/07 - COMMON DIVIDENDS PAYABLE (JDE CO ONLY)
239001	CLOSED 08/04 - MATURED LONG TERM DEBT
241001	CLOSED 04/08 - TAX COLL PAY-FICA
241002	CLOSED 04/08 - T/C PAY-PERS INC-KY
241003	CLOSED 04/08 - T/C PAY-PERS INC-FED
241004	CLOSED 04/08 - T/C PAY-MUNI OCCUPAT
241005	CLOSED 04/08 - T/C PAY-COUNTY OCCUP
241006	CLOSED 07/09 - T/C PAY-ST SALES/USE
241007	CLOSED 01/19 - TAX COLL PAY-FICA
241008	CLOSED 04/08 - T/C PAY-PERS INC-IND
241009	CLOSED 05/10 - T/C PAY-OCCUP/SCHOOL
241010	CLOSED 11/06 - T/C PAY-HARDIN CTY
241011	CLOSED 11/06 - T/C PAY-OLDHAM CTY
241012	CLOSED 11/06 - T/C PAY-TRIMBLE CTY
241013	CLOSED 11/06 - T/C PAY-MARION CTY
241014	CLOSED 11/06 - T/C PAY-WASHNGTN CTY
241015	CLOSED 11/06 - T/C PAY-HENRY CTY
241016	CLOSED 11/06 - T/C PAY-BULLITT CTY
241017	CLOSED 11/06 - T/C PAY-MEADE CTY
241018	STATE WITHHOLDING TAX PAYABLE
241019	CLOSED 08/04 - T/C PAY-OCC MASS TRN
241020	CLOSED 11/06 - T/C PAY-SHELBY CTY
241021	CLOSED 11/06 - T/C PAY-GREEN CTY
241022	CLOSED 11/06 - T/C PAY-LARUE CTY
241023	CLOSED 11/06 - T/C PAY-NELSON CTY
241024	CLOSED 04/08 - T/C PAY-BARDSTOWN
241025	CLOSED 11/06 - T/C PAY-WEST POINT
241026	CLOSED 03/07 - OCCUP TAX-MEADE CO
241027	CLOSED 03/08 - T/C PAY-VIRGINIA
241028	CLOSED 04/08 - GAS FRANCHISEE RECEIPTS - RADCLIFF
241029	CLOSED 09/06 - OCCUPATIONAL TAX-LEXINGTON/FAYETTE
241030	CLOSED 04/08 - T/C PAY-OHIO CTY
241031	CLOSED 04/08 - T/C PAY-HANCOCK CTY
241032	CLOSED 04/08 - T/C PAY-PERS INC- VIRGINIA
241033	CLOSED 03/08 - T/C PAY-PERS INC- CALIFORNIA
241034	CLOSED 03/08 - TAX COLL PAY-FICA - CALIFORNIA
241035	CLOSED 04/08 - T/C PAY-HENDERSON CITY
241036	LOCAL WITHHOLDING TAX PAYABLE
241037	CLOSED 01/19 - T/C PAY-PERS INC-FED

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
241038	T/C PAY-ST SALES/USE
241039	T/C PAY-OCCUP/SCHOOL
241040	CLOSED 09/06 - SALES TAX BILLED CUSTOMERS-TENNESSEE
241041	CLOSED 08/09 - CONSUMER UTILITY TAX-VA
241042	CLOSED 04/08 - SALES TAX-NORTON, VA
241043	CLOSED 09/06 - WISE COUNTY, VA SALES TAX
241044	CLOSED 09/06 - LEE COUNTY, VA SALES TAX
241045	CLOSED 09/06 - UNKNOWN LOCAL VA. SALES TAX
241046	CONSUMER UTILITY TAX-VA
241047	CLOSED 03/15 - SALES TAX-NORTON, VA
241048	CLOSED 08/11 - FRANCHISE FEE-NET UNBILLED
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED
241050	CLOSED 04/08 - FRANCHISE FEE-NET UNBILLED
241051	CLOSED 08/09 - FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED
241052	CLOSED 08/09 - FRANCHISE FEE COLLECTED ON BAD DEBTS
241053	CLOSED 03/08 - PENNSYLVANIA GROSS RECEIPTS TAX
241054	CLOSED 04/08 - FRANCHISE RECEIPTS MULdraugh
241055	CLOSED 04/08 - FRANCHISE RECEIPTS WEST POINT
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS
241057	CLOSED 10/09 - GAS FRANCHISEE RECEIPTS - RADCLIFF
241058	CLOSED 10/09 - FRANCHISE RECEIPTS MULdraugh
241059	CLOSED 10/09 - FRANCHISE RECEIPTS WEST POINT
241060	CLOSED 04/08 - KU LICENSE FEES (P/R)
241061	T/C PAY - ST SALES/USE OVER COLLECTIONS
241062	T/C PAY - SCHOOL TAX OVER COLLECTIONS
241099	PAYROLL EE FICA & FED LIABILITY PAYABLES
242001	MISC LIABILITY
242002	MISC LIAB-VESTED VAC
242003	CLOSED 06/11 - ACCRUED OFFICER LONG-TERM INCENTIVE-CURR PORTION
242004	CLOSED 08/10 - ACCRUED LIAB-RESTRUCTURE RESERVE
242005	UNEARNED REVENUE - CURRENT
242006	CLOSED 09/06 - MARK TO MARKET LIABILITIES
242007	CLOSED 09/06 - PAYROLL ADVANCES
242008	CLOSED 03/00 - UNCLAIMED CHECKS
242009	CLOSED 08/04 - MARK TO MARKET - COAL CONTRACTS
242010	CLOSED 08/04 - UNCLAIMED DIVIDENDS
242011	CLOSED 07/03 - AUDIT EXPENSE
242012	CLOSED 10/06 - LOCK NO 7 RENTAL
242013	ACCRUED LEGAL EXPENSE
242014	ESCHEATED DEPOSITS
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS
242016	CLOSED 08/04 - ANNUAL INCENTIVE PLAN
242017	HOME ENERGY ASSISTANCE
242018	GREEN POWER REC LIABILITY
242019	GREEN POWER MKT LIABILITY
242020	CLOSED 07/10 - PROVISION FOR ROYALTIES/BONUSES
242021	FASB 106-POST RET BEN - CURRENT
242022	ACCRUED SHORT TERM INCENTIVE
242023	PENSION PAYABLE SERP CURRENT
242024	CLOSED 08/10 - OTHER DEF CR - OMU EXCESS
242025	CLOSED 12/10 - DEFERRED REVENUE-IFRIC 18 (CURRENT)
242026	CLOSED 06/18 - PENSION PAYABLE - CURRENT
242027	AR CREDITS
242028	SERVICE DEPOSIT REFUND PAYABLE

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
242030	WINTERCARE ENERGY FUND
242031	NO-NOTICE GAS PAYABLE
242032	CLOSED 01/06 - REVENUE SUBJECT TO REFUND-RETAIL
242033	CLOSED 01/06 - ACCRUED FERC ANNUAL CHARGES
242034	MCI UNEARNED REVENUE
242035	CLOSED 04/12 - DEFERRED REVENUE - COMMODITY SWAP MARGIN RECEIPTS
242037	CLOSED 11/10 - FASB 106 - MEDICARE SUBSIDY - CURRENT PORTION
242038	COBRA/LTD BENEFITS - PAYABLE
242039	SUSPENSE - CASH
242041	SUNDRY AR UNAPPLIED CASH RECEIPTS
242042	SUNDRY AR BILLING CREDITS
242044	CLOSED 08/04 - RISK MANAGEMENT TRUST
242051	CLOSED 08/04 - SAFETY AWARDS
242053	CLOSED 08/04 - FOREIGN SALES - PREPAYMENT
242054	CLOSED 08/04 - AUTO/HOME INSURANCE
242055	CLOSED 08/04 - WHOLESALE REFUND
242056	CLOSED 08/04 - COMPANY STORE
242060	DEF ECONOMIC DEV-UTILITY SETTLEMENT - ST
242061	CLOSED 08/04 - UNDELIVERABLE PREFERRED DIVIDENDS
242070	CLOSED 08/04 - DERIVATIVE LIABILITY (FAS 133)
242080	CLOSED 02/19 - LEASEHOLD INCENTIVE LG&E CENTER LEASE 07012012 - CURRENT
242081	UNEARNED REVENUE - LEASES CURRENT
242100	CLOSED 08/04 - MARK TO MARKET - CONTRACTS
242101	RETIREMENT INCOME LIABILITY
242102	IBNP MEDICAL AND DENTAL RESERVE
242198	CLOSED 08/10 - PAA-OTHER CURRENT LIABILITIES
242199	CLOSED 07/08 - OTHER CURRENT LIABILITIES (JDE CO ONLY)
243100	CLOSED 01/08 - OBLIGATIONS UNDER CAPITAL LEASES-CURRENT
243101	CLOSED 08/09 - OBLIGATIONS UNDER CAPITAL LEASES-CURRENT
243102	OBLIGATIONS UNDER OPERATING LEASES - CURRENT
243103	OBLIGATIONS UNDER FINANCING LEASES - CURRENT
244001	CLOSED 04/12 - DERIVATIVE LIABILITY - NONHEDGING-CURRENT
244002	CLOSED 08/09 - DERIVATIVE LIABILITY-NONHEDGE-CURRENT-DISCO OPS
244003	CLOSED 08/06 - ACCT. PAYABLE - EL SWAPS
244004	CLOSED 12/10 - DERIVATIVE LIABILITY - NONHEDGING - CURRENT - NETTING
244010	CLOSED 03/11 - NEGATIVE FAIR VALUE OF OTHER DERIVATIVES - CURRENT
244501	CLOSED 04/12 - DERIVATIVE LIABILITY-NON-HEDGING-LONG-TERM
244502	CLOSED 08/09 - LT DERIV LIAB FAS 133-NON HEDGING MS1
244503	CLOSED 08/09 - LT DERIV LIAB FAS 133-NON HEDGING MS2
244504	CLOSED 08/09 - LT DERIV LIAB FAS 133-NON HEDGING BOA
244505	CLOSED 08/09 - LT DERIV LIAB FAS 133-NON HEDGING WAC
244510	CLOSED 08/10 - NEGATIVE FAIR VALUE OF OTHER DERIVATIVES - LONG-TERM
244511	CLOSED 02/20 - LT DERIVATIVE LIAB FAS 133 JPM
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2
244514	CLOSED 05/19 - LT DERIV LIAB FAS 133-NON HEDGING BOA
244515	ST DERIV LIAB FAS 133-NON HEDGING MS1
244516	ST DERIV LIAB FAS 133-NON HEDGING MS2
244517	CLOSED 05/19 - ST DERIV LIAB FAS 133-NON HEDGING BOA
244518	CLOSED 02/14 - ST DERIV LIAB FAS133-NON HEDGING - NON-LKE AFFILIATE
244519	CLOSED 11/23 - ST DERIV LIAB FAS 133 JPM
244604	CLOSED 12/10 - DERIVATIVE LIABILITY - NONHEDGING - LONG TERM - NETTING
245001	CLOSED 09/06 - DERIVATIVE LIABILITY - CF/FV HEDGING-CURRENT
245003	CLOSED 11/15 - ST DERIV LIAB FAS133 HEDGING - NON-LKE AFFILIATE

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
245004	CLOSED 10/15 - LT DERIV LIAB FAS133 HEDGING - NON-LKE AFFILIATE
245501	CLOSED 02/14 - LT DERIVATIVE LIAB FAS 133 JPM
245502	CLOSED 04/11 - LT DERIVATIVE LIAB FAS 133 MS1
245503	CLOSED 04/11 - LT DERIVATIVE LIAB FAS 133 MS2
245504	CLOSED 04/11 - LT DERIVATIVE LIAB FAS 133 BOA
245505	CLOSED 08/09 - LT DERIVATIVE LIAB FAS 133 WAC
245506	CLOSED 02/14 - ST DERIV LIAB FAS 133 JPM
245598	CLOSED 03/07 - PRM LIABILITIES - NON-CURRENT (JDE CO ONLY)
245599	CLOSED 03/07 - PRM LIABILITIES - CURRENT (JDE CO ONLY)
252001	CLOSED 05/09 - LINE EXTENSIONS
252003	CLOSED 05/09 - OTH CUST ADV-CONSTR
252004	CLOSED 05/09 - CUST OUTDOOR LIGHTING DEPOSITS
252005	CLOSED 05/09 - MOBILE HOME LINE
252006	CLOSED 05/09 - 20% SUPPLEMENT
252007	CLOSED 04/07 - CUST OUTDOOR LIGHTING DEPOSITS
252008	CLOSED 06/08 - CUSTOMER ADVANCES - UNAPPLIED ARENA CASH ADVANCE
252009	CLOSED 11/11 - CUSTOMER ADVANCES - UNAPPLIED MUSEUM PLAZA CASH ADVANCE
252010	CLOSED 11/09 - CUSTOMER ADVANCES-UNAPPLIED ARENA CASH ADVANCE
252011	LINE EXTENSIONS
252012	CLOSED 11/14 - 20% SUPPLEMENT
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM
252014	CLOSED 08/16 - CUST OUTDOOR LIGHTING DEPOSITS
252015	MOBILE HOME LINE
252016	CLOSED 04/12 - CONSTRUCTION ADVANCES - SHORT TERM
252017	CUSTOMER ADVANCES - SHORT TERM
252018	CLOSED 08/16 - CUST OUTDOOR LIGHTING DEP - SHORT TERM
252019	CLOSED 11/14 - 20% SUPPLEMENT - SHORT TERM
252099	CLOSED 03/07 - CUST ADV FOR CONST (JDE CO ONLY)
252101	CLOSED 05/15 - CUSTOMER ADVANCES - PARTIAL PAYMENTS
253001	CLOSED 04/09 - OTH DEFER CR-PGA
253002	CLOSED 04/09 - OTH DEFER CR-GSCA
253003	CLOSED 03/07 - WKE PAA RESERVE
253004	OTH DEFERRED CR-OTHR
253005	CL ACC FR OTH DEF DR
253006	CLOSED 06/11 - ACCRUED OFFICER LONG-TERM INCENTIVE
253007	CLOSED 03/07 - DEFERRED STOCK OPTION PLAN
253008	CLOSED 04/09 - DSM COST REC-OV BILL
253009	CLOSED 08/04 - DEFERRED REVENUE - CALL OPTION
253010	CLOSED 08/09 - DEFERRED COMPENSATION-LONG TERM
253011	CLOSED 05/07 - OTHER DEF CR - OMU EXCESS
253012	CLOSED 08/04 - DEFERRED GAIN ON SALE OF ASSET
253013	CLOSED 08/04 - REVENUE SUBJECT TO REFUND
253014	CLOSED 08/04 - LONG-TERM DERIVATIVE LIABILITY (FAS 133)
253015	CLOSED 01/06 - EARNINGS SHARING MECHANISM
253016	CLOSED 09/06 - FUEL ADJUSTMENT CLAUSE
253017	CLOSED 04/09 - ENVIRONMENTAL COST RECOVERY
253018	CLOSED 08/09 - NOTE RECEIVABLE OFFSET-BREC SETTLEMENT-LONGTERM
253019	CLOSED 08/10 - MISCELLANEOUS REGULATORY LIABILITY
253020	CLOSED 07/09 - PAA-GAS BAN
253021	CLOSED 02/10 - PAA-CUYANA
253022	CLOSED 02/10 - PAA-CENTRO
253023	CLOSED 02/10 - PAA-LG&E CENTRO
253024	CLOSED 08/09 - OTHER DEF CR - OMU EXCESS
253025	DEFERRED COMPENSATION

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
253026	CLOSED 03/08 - PENSION PAYABLE SERP
253027	CLOSED 02/19 - DEFERRED RENT PAYABLE
253028	CLOSED 11/15 - OTHER DEFERRED CREDITS-CROSS BORDER LEASE
253029	CLOSED 07/09 - UNCERTAIN TAX POSITION - FEDERAL
253030	CLOSED 07/09 - UNCERTAIN TAX POSITION - STATE
253031	CLOSED 04/20 - OTHER LONG TERM OPERATING LIABILITIES
253032	UNCERTAIN TAX POSITION - FEDERAL
253033	UNCERTAIN TAX POSITION - STATE
253034	MCI AMORTIZATION
253035	CLOSED 12/10 - DEFERRED REVENUE-IFRIC 18 (NON-CURRENT)
253036	CLOSED 04/12 - PENILE CITY TEXAS GAS CONSTR ADVANCE
253037	CLOSED 06/18 - UNEARNED REVENUE - POLE ATTACHMENTS - LONG-TERM
253038	CLOSED 06/18 - OTHER DEF. CREDIT - COAL CONTRACT - ST
253039	CLOSED 06/18 - OTHER DEF. CREDIT - COAL CONTRACT - LT
253040	CLOSED 02/19 - LEASEHOLD INCENTIVE LG&E CENTER LEASE 07012012 - LONG TERM
253041	CANE RUN 7 LTTPC LIABILITY
253042	LONG TERM RETAINAGE - NON-ARO
253043	LONG TERM RETAINAGE - ARO
253044	BROWN 6 AND 7 LTSA LIABILITY
253045	CLOSED 09/23 - VIRGINIA RELIEF FUNDS - VA ONLY
253050	KY TAX RATE REDUCTION
253060	DEF ECONOMIC DEV-UTILITY SETTLEMENT
253074	CLOSED 03/07 - LGE LONG-TERM DER. LIABILITY (FAS 133) SWAP MATURES 11/1/20, \$83.335M
253075	CLOSED 08/04 - LGE LONG-TERM DER. LIABILITY (FAS 133) SWAP MATURES 2/3/03, \$17M
253076	CLOSED 04/05 - LGE LONG-TERM DER. LIABILITY (FAS 133) SWAP MATURES 2/3/05, \$17M
253077	CLOSED 12/06 - LG&E L-T DER
253078	CLOSED 12/06 - LG&E L-T DER
253079	CLOSED 12/06 - LG&E L-T DER
253080	CLOSED 12/06 - LG&E L-T DER
253081	CLOSED 04/08 - LT DERIVATIVE LIAB FAS 133 JPM
253082	CLOSED 04/08 - LT DERIVATIVE LIAB FAS 133 MS1
253083	CLOSED 04/08 - LT DERIVATIVE LIAB FAS 133 MS2
253084	CLOSED 04/08 - LT DERIVATIVE LIAB FAS 133 BOA
253085	CLOSED 04/08 - LT DERIVATIVE LIAB FAS 133 WAC
253086	DEFERRED COMPENSATION POST 01/01/2025
253100	CLOSED 08/04 - RES REVENUE DECOUPLE
253102	CLOSED 01/06 - DSM BALANCE ADJ
253103	CLOSED 07/10 - WARRANTY/GUARANTEE RESERVE
253190	CLOSED 02/10 - NON-CONTROLLING INTEREST - IAS CONVERSION
253191	CLOSED 02/10 - DIVIDENDS PAID TO NON-CONTROLLING INTERESTS
253192	CLOSED 02/10 - NON-CONTROLLING INTEREST-OCI CURRENT YEAR
253193	CLOSED 02/10 - NON-CONTROLLING INTEREST-CURRENT EARNINGS
253194	CLOSED 02/10 - NON-CONTROLLING INTEREST-ADDITIONAL PAID IN CAPITAL
253195	CLOSED 02/10 - NON-CONTROLLING INTEREST-OCI-FOR. CUR. TR.-R/E PY
253196	CLOSED 02/10 - NON-CONTROLLING INTEREST-OCI-FOR.CUR.TR.ADJ.TAX
253197	CLOSED 02/10 - NON-CONTROLLING INTEREST-PAA-CUM. R/E PRIOR PERIOD
253198	CLOSED 02/10 - NON-CONTROLLING INTEREST-CUM RET EARNINGS PRIOR PER
253199	CLOSED 03/07 - OTH DEFERRED CREDITS (JDE CO ONLY)
253301	CLOSED 01/18 - PROVISIONS FOR INDEMNITY OBLIGATIONS
253320	UNCERTAIN TAX POSITIONS - INTEREST
253501	CLOSED 10/99 - ACCRUED OFFICER LONG-TERM INCENTIVE-CURR PORTION
253502	CLOSED 10/99 - ACCRUED LIAB-RESTRUCTURE RESERVE
253576	DEF GAIN - CARROLLTON SALE/LEASEBACK
253927	CLOSED 02/19 - DEFERRED RENT PAYABLE - INDIRECT

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
254001	FASB 109 ADJ-FED
254002	FASB 109 GR-UP-FED
254003	FASB 109 ADJ-STATE
254004	FASB 109 GR-UP-STATE
254005	CLOSED 09/06 - SULPHUR DIOXIDE ALLO
254006	CLOSED 04/14 - REG LIAB - PURCHASED GAS ADJUSTMENT
254007	REG LIABILITY - GAS SUPPLY CLAUSE
254008	DSM COST RECOVERY
254009	CLOSED 07/13 - REG LIABILITY - PERFORMANCE-BASED RATES
254010	REGULATORY LIABILITY - FAS 158 OPEB
254011	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)
254012	CLOSED 06/18 - SPARE PARTS
254013	CLOSED 08/04 - REGULATORY LIABILITY-OTHER
254014	CLOSED 03/14 - REGULATORY LIABILITY COR FOR ARO PARENT - GENERATION
254015	CLOSED 03/14 - REGULATORY LIABILITY COR FOR ARO PARENT - TRANSMISSION
254016	CLOSED 03/14 - REGULATORY LIABILITY COR FOR ARO PARENT - GAS
254017	ENVIRONMENTAL COST RECOVERY
254018	REGULATORY LIABILITY FAC
254019	CLOSED 06/12 - ENVIRONMENTAL COST RECOVERY - GROUP 2
254020	GAS LINE TRACKER- REG LIABILITY
254021	CLOSED 01/11 - MISO SCHEDULE 10 CHARGES
254022	REG LIAB - MUNI GEN TRUE UP
254023	CLOSED 01/19 - VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)
254024	REGULATORY LIABILITY - OST
254025	CLOSED 01/22 - REG LIABILITY - REFINED COAL - KENTUCKY
254026	CLOSED 01/22 - REG LIABILITY - REFINED COAL - VIRGINIA
254027	REG LIABILITY - REFINED COAL - FERC
254028	CLOSED 11/20 - REG LIABILITY - TCJA - KPSC ONLY
254029	CLOSED 11/20 - REG LIABILITY - TCJA - VA ONLY
254030	REG LIAB - ASU 2017-07 - NON SERVICE COST - PENSION
254031	REG LIAB - ASU - 2017-07 - NON SERVICE COST - OPEB
254032	CLOSED 08/21 - REG LIABILITY - 2011 SUMMER STORM
254033	CLOSED 08/21 - REG LIABILITY - BROWN 1 STACK REPAIRS
254034	CLOSED 02/22 - REG LIABILITY - TCJA - FERC ONLY
254035	REG LIABILITY - TRANSMISSION DEPANCAKING
254036	CLOSED 03/23 - REG LIABILITY - ECONOMIC RELIEF SURCREDIT
254037	RETIRED ASSET RECOVERY RIDER O/U
254050	CLOSED 12/07 - REGULATORY LIABILITY RECLASS TO CURRENT FOR SAP
254051	CLOSED 12/07 - REGULATORY LIABILITY RECLASS TO CURRENT FOR SAP - OFFSET
254052	REGULATORY LIABILITY-TRANSMISSION DEPANCAKING (CURRENT)
254053	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
254054	CLOSED 06/18 - REG. LIABILITY - COAL CONTRACT - ST
254055	CLOSED 05/19 - REG. LIABILITY - COAL CONTRACT - LT
254056	CLOSED 05/19 - PAA REG LIABILITY - EMISSION ALLOWANCES - CURRENT
254057	CLOSED 05/19 - PAA REG LIABILITY - EMISSION ALLOWANCES - LT
254058	PAA REGULATORY LIABILITY - OVEC VALUATION
254059	CLOSED 08/21 - REG. LIABILITY - PLANT OUTAGE NORMALIZATION
254060	CLOSED 11/21 - REG LIABILITY - BREC SETTLEMENT
254061	RETIRED ASSET RECOVERY - KY ELECTRIC REG LIABILITY - NONCURRENT
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013
254099	CLOSED 03/07 - REGULATORY LIABILITIES (JDE CO ONLY)
254100	CLOSED 11/15 - REG LIAB - LT INTEREST RATE SWAP FORWARD STARTING
254321	CLOSED 04/20 - MISO EXIT FEE REFUND
254341	CLOSED 01/11 - MISO EXIT FEE REFUND - PRE-PPL MERGER CURRENT PORTION

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
254356	CLOSED 06/18 - VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (NON-CURRENT)
254401	CLOSED 11/20 - AMI TAX - KENTUCKY REGULATORY LIABILITY
254402	CLOSED 11/20 - AMI TAX - VIRGINIA REGULATORY LIABILITY
254403	AMI LEGACY METER COST OF CAPITAL ADJ - KY REG LIABILITY
254404	AMI LEGACY METER EXCESS DEPRECIATION ADJ - KY REG LIABILITY
254405	CLOSED 08/21 - LEGACY METER EXCESS DEPR - KU VIRGINIA REG LIABILITY
254406	CLOSED 08/21 - AMI O&M - LG&E ELECTRIC REGULATORY LIABILITY
254407	AMI O&M SAVINGS - LG&E GAS REG LIABILITY
254408	AMI O&M SAVINGS - KY ELECTRIC REG LIABILITY
254409	CLOSED 08/21 - AMI O&M - KU VIRGINIA REGULATORY LIABILITY
255001	CLOSED 04/07 - ITC (PRIOR LAW)
255002	CLOSED 04/07 - JOB DEVELOP CR
255003	CLOSED 08/04 - TC N/A JOB DEVEL CR
255004	ITC TC2
255005	CLOSED 08/12 - ITC (PRIOR LAW)
255006	JOB DEVELOP CR
255007	CLOSED 04/09 - ITC TC2
255008	CLOSED 04/09 - JOB DEVELOPMENT ITC
255009	ITC SOLAR
255010	ITC WIND
255199	CLOSED 03/07 - ITC IN PROCESS OF AMORT (JDE CO ONLY)
281001	CLOSED 08/10 - DEF TX-ACCL AMRT-FED
281002	CLOSED 08/10 - DEF TX-ACCL AMRT-ST
282001	CLOSED 12/11 - DEF INC TAX-PROP-FED
282002	CLOSED 09/06 - TX RATE ADJ-PROP-FED
282003	CLOSED 12/11 - DEF INC TAX-PROP-ST
282004	CLOSED 09/06 - TX RATE ADJ-PROP-ST
282005	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
282006	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
282007	FASB 109 ADJ-FED PRO
282008	CLOSED 08/10 - FASB 109 GR-UP-FED P
282009	FASB 109 ADJ-ST PROP
282010	CLOSED 08/10 - FASB 109 GR-UP ST PR
282011	CLOSED 08/04 - FEDERAL AFUDC
282012	CLOSED 08/04 - STATE AFUDC
282501	CLOSED 12/10 - DTL ON FIXED ASSETS - FASG 109 ADJ-FED
282503	DTL ON FIXED ASSETS
282701	CLOSED 12/10 - DTL ON FIXED ASSETS - FASB 109 ADJ-ST
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)
282999	CLOSED 08/10 - QUARTERLY CHANGES OF DTL
283001	CLOSED 12/11 - DEF INC TAX-OTH-FED
283002	CLOSED 12/11 - DEF INC TAX CURRENT-OTH-FED
283003	CLOSED 12/11 - DEF INC TAX-OTH-ST
283004	CLOSED 12/11 - DEF INC TAX CURRENT-OTH-STATE
283005	CLOSED 08/04 - FASB 109 - ARO 143 FED
283006	CLOSED 08/04 - FASB 109 - ARO 143 ST
283007	CLOSED 08/12 - FASB 109 ADJ-FED
283008	CLOSED 08/12 - FASB 109 GRS-UP-FED
283009	CLOSED 08/12 - FASB 109 ADJ-STATE
283010	CLOSED 08/12 - FASB 109 GRS-UP-ST
283011	FASB 109 GR-UP-F-OTH
283012	FASB 109 GR-UP-S-OTH
283013	CLOSED 08/10 - FAS 133 DEF TAX LIABILITY-FED
283014	CLOSED 08/10 - FAS 133 DEF TAX LIABILITY-STATE

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
283015	CLOSED 08/10 - HEDGING DEF TAX LIAB-FED
283016	CLOSED 08/10 - HEDGING DEF TAX LIAB-STAT
283017	DEF INC TAX - FED EST
283018	DEF INC TAX - ST EST
283408	CLOSED 12/11 - DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)
283413	CLOSED 12/11 - DTL ON PREPAID EXPENSES
283418	CLOSED 03/16 - DTL FEDERAL - CURRENT
283461	CLOSED 05/11 - NETTING OUT DEFERRED TAX LIABILITIES - A
283462	CLOSED 05/11 - NETTING OUT DEFERRED TAX LIABILITIES - B
283501	CLOSED 08/10 - DEF INC TAX-OTH-FED - CURRENT
283503	CLOSED 08/10 - DEF INC TAX-OTH-ST - CURRENT
283505	CLOSED 12/11 - DTL ON SHARES IN ASSOC. COMP. AND OTHER SHAREHOLDINGS
283506	CLOSED 12/11 - DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER)
283508	CLOSED 12/11 - DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)
283514	CLOSED 08/22 - DTL ON PROVISIONS FOR PENSIONS - OCI - FED (NON-CURRENT)
283515	DTL FEDERAL - NON-CURRENT
283518	CLOSED 08/12 - DTL ON LIABILITIES (EXCLUDING DERIVATIVES)
283519	DTL ON LIABILITIES - EEI -FED (NON-CURRENT)
283526	CLOSED 12/11 - DTL AS RESULT OF SPECIFIC FOREIGN COUNTRY ITEMS
283561	CLOSED 05/11 - NETTING OUT DEFERRED TAX LIABILITIES - C
283562	CLOSED 05/11 - NETTING OUT DEFERRED TAX LIABILITIES - D
283599	CLOSED 07/08 - ACCUM DEFERRED INCOME TAXES (JDE CO ONLY)
283608	CLOSED 12/11 - DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE
283613	CLOSED 12/11 - DTL ON PREPAID EXPENSES - STATE
283618	CLOSED 03/16 - DTL STATE - CURRENT
283661	CLOSED 05/11 - NETTING OUT DEFERRED TAX LIABILITIES - STATE - A
283662	CLOSED 05/11 - NETTING OUT DEFERRED TAX LIABILITIES - STATE - B
283705	ACCOUNT VALUE WAS NEVER USED
283706	CLOSED 12/11 - DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER) - STATE (NON-CURRENT)
283708	CLOSED 12/11 - DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE (NON-CURRENT)
283714	CLOSED 08/22 - DTL ON PROVISIONS FOR PENSIONS - OCI - STATE (NON-CURRENT)
283715	DTL STATE - NON-CURRENT
283718	CLOSED 08/12 - DTL ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)
283719	DTL ON LIABILITIES - EEI - STATE (NON-CURRENT)
283726	ACCOUNT VALUE WAS NEVER USED
283761	CLOSED 05/11 - NETTING OUT DEFERRED TAX LIABILITIES - STATE - C
283762	CLOSED 05/11 - NETTING OUT DEFERRED TAX LIABILITIES - STATE - D
283998	CLOSED 08/10 - QUARTERLY CHANGES OF DTA
283999	CLOSED 08/10 - QUARTERLY CHANGES OF DTL
400001	CLOSED 12/12 - SALES REVENUE - GENERAL
400003	CLOSED 12/09 - ENERTECH SALES REVENUE
400095	CLOSED 03/07 - WKEC REVENUES (JDE CO ONLY)
400096	CLOSED 02/10 - ARGENTINE GAS DISTRIBUTION REVENUE
400097	CLOSED 07/08 - OTHER INTERNL REVENUES (JDE CO ONLY)
400098	CLOSED 03/07 - OTHER REVENUES (JDE CO ONLY)
400099	CLOSED 03/07 - INTERCO REVENUES (NON-LELLC) (JDE CO ONLY)
401001	CLOSED 12/12 - COST OF SALES - GENERAL
401002	CLOSED 01/05 - WARRANTY/GUARANTEE EXPENSE
401003	CLOSED 01/05 - ENERTECH COST OF SALES
401010	CLOSED 01/05 - SERVICE CARE FRANCHISE FEE
401011	CLOSED 01/05 - SERVICE CARE WELCOME CENTER
401020	CLOSED 02/05 - CREDIT CORP COMMISSION ON LOAN SALES
401100	CLOSED 12/12 - OPERATING EXPENSES
402100	CLOSED 06/14 - MAINTENANCE EXPENSE

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
403001	CLOSED 12/09 - DEPREC. EXP - RETAIL
403002	CLOSED 11/10 - DEPREC. EXP - WHSLE
403007	DEPREC EXP - OTHER RENEW POWER GEN
403008	DEPR EXP - EXPERIMENTAL ELECTRIC PLANT UNCLASSIFIED
403009	DEPREC EXP - SOLAR POWER GEN
403010	DEPREC EXP - WIND POWER GEN
403011	DEPREC EXP - STEAM POWER GEN
403012	DEPREC EXP - HYDRO POWER GEN
403013	DEPREC EXP - OTH POWER GEN
403014	DEPREC EXP - TRANSMISSION
403015	DEPREC EXP - DISTRIBUTION
403016	GENERAL DEPRECIATION EXPENSE
403017	CLOSED 12/09 - DEPREC EXP. VEHICLES
403018	CLOSED 12/09 - DEPREC EXP - COAL CARS
403020	CLOSED 12/09 - FUEL, LOCOMOTIVES, RAILCARS
403021	DEPREC. EXP. - UNDERGROUND - GAS
403022	DEPREC. EXP. - TRANSMISSION - GAS
403023	DEPREC. EXP. - DISTRIBUTION - GAS
403024	DEPREC. EXP. - GENERAL - GAS
403025	DEPREC. EXP. - COMMON
403026	DEPREC. EXP. - STEAM - ECR
403027	DEPREC EXP - ELECTRIC - DSM
403028	DEPREC EXP - GAS - DSM
403029	DEPREC. EXP. - GENERAL - GLT
403030	DEPREC. EXP. - TRANS - GLT
403031	DEPREC EXP - GAS LINE INSPECTIONS
403040	DEPREC EXP - VEHICLE RECLASS - ELECTRIC
403041	DEPREC EXP - VEHICLE RECLASS - GAS
403042	DEPREC EXP - VEHICLE RECLASS - COMMON
403050	DEPREC EXP FINANCE LEASES
403051	DEPREC EXP-INTANG PLANT CLOUD-DSM
403052	DEPREC EXP-INTANG PLANT CLOUD SOFTWARE COMMON
403053	DEPREC EXP - STEAM POWER GEN - CLOUD SOFTWARE
403054	DEPREC EXP - HYDRO POWER GEN - CLOUD SOFTWARE
403055	DEPREC EXP - OTH POWER GEN - CLOUD SOFTWARE
403056	DEPREC EXP - TRANSMISSION - CLOUD SOFTWARE
403057	DEPREC EXP - DISTRIBUTION - CLOUD SOFTWARE
403058	GENERAL DEPRECIATION EXPENSE - CLOUD SOFTWARE
403059	DEPREC EXP - SOLAR POWER GEN - CLOUD SOFTWARE
403060	DEPREC EXP - WIND POWER GEN - CLOUD SOFTWARE
403061	DEPREC EXP - OTHER RENEW POWER GEN - CLOUD SOFTWARE
403100	DEPREC EXP
403111	DEPREC EXP ARO STEAM
403112	DEPREC EXP ARO TRANSMISSION
403113	DEPREC EXP ARO OTHER PRODUCTION
403114	DEPREC EXP ARO HYDRO
403115	DEPREC EXP ARO DISTRIBUTION
403116	DEPREC EXP ARO SOLAR
403121	DEPREC EXP ARO GAS UNDERGROUND STORAGE
403122	DEPREC EXP ARO GAS DISTRIBUTION
403123	DEPREC EXP ARO GAS TRANSMISSION
403131	CLOSED 06/17 - DEPREC EXP ARO COMMON
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION
403186	DEPRECIATION NEUTRALITY - GAS DEPRECIATION
403187	CLOSED 06/17 - DEPRECIATION NEUTRALITY - COMMON DEPRECIATION
403199	CLOSED 07/08 - DEPR AND AMORT EXP (EXCL GOODWILL) (JDE CO ONLY)
403211	CLOSED 03/14 - DEPREC EXP ARO GAS UNDERGROUND STORAGE
403212	CLOSED 03/14 - DEPREC EXP ARO GAS DISTRIBUTION
403213	CLOSED 03/14 - DEPREC EXP ARO GAS TRANSMISSION
403311	CLOSED 03/14 - DEPREC EXP ARO COMMON
403700	DEPREC EXP - CONTRA ASSET - PENSION
403701	DEPREC EXP - CONTRA ASSET - OPEB
404201	CLOSED 12/09 - AMORT-U/G STOR LAND
404301	AMORT-INTANG GAS PLT
404302	AMORT-GAS INTANG PLANT CLOUD
404401	AMT-EL INTAN PLT-RTL
404402	AMT-EL INTAN PLT-WHS
404403	AMORT-INTANG PLANT CLOUD
404404	AMORT-INTANG PLANT CLOUD-ELECTRIC-DSM
404405	AMORT-INTANG PLANT CLOUD-GAS-DSM
404410	CLOSED 08/10 - AMT OF DEFERRED PREOP
404499	CLOSED 01/05- AMORT EXPENSE - GOODWILL (JDE CO ONLY)
407010	RETIRED ASSET RECOVERY AMORTIZATION
407101	CLOSED 01/05- AMORT-EO PROP LOSSES
407301	ACCOUNT VALUE WAS NEVER USED
407302	CLOSED 02/11 - OVER/UNDER GAS SUPPLY COST BALANCE ADJ - REG DEBIT
407303	CLOSED 02/11 - PBR RECOVERY
407304	AMORT EXPENSE - OPEN ARO PONDS - KY
407305	AMORT EXPENSE - OPEN ARO PONDS - VA
407306	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAINING MUNI
407307	CLOSED 08/22 - AMORT EXPENSE - OPEN ARO PONDS - FERC DEPARTING MUNI
407308	AMORT EXPENSE - CLOSED ARO PONDS - KY
407309	AMORT EXPENSE - CLOSED ARO PONDS - VA
407310	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAINING MUNI
407311	CLOSED 08/22 - AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPARTING MUNI
407312	AMORT EXPENSE - OPEN ARO PONDS - VA ADJUSTMENT
407313	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAIN ADJUSTMENT
407314	CLOSED 08/22 - AMORT EXPENSE - OPEN ARO PONDS - FERC DEPART ADJUSTMENT
407315	AMORT EXPENSE - CLOSED ARO PONDS - VA ADJUSTMENT
407316	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAIN ADJUSTMENT
407317	CLOSED 08/22 - AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPART ADJUSTMENT
407318	CLOSED 04/20 - AMORT EXPENSE - CLOSED ARO PONDS - PARIS
407319	AMORT EXPENSE - OPEN ARO PONDS - PARIS
407320	CLOSED 04/20 - AMORT EXPENSE - CLOSED ARO PONDS - PARIS ADJUSTMENT
407321	AMORT EXPENSE - OPEN ARO PONDS - PARIS ADJUSTMENT
407322	CLOSED 03/23 - REGULATORY DEBITS AMI LEGACY METER OFFSET
407323	REGULATORY DEBITS AMI AFUDC - BORROWED
407324	REGULATORY DEBITS AMI AFUDC - EQUITY
407325	REGULATORY DEBITS AMI LEGACY METER & ELECTRIC O&M OFFSET
407326	REGULATORY DEBITS AMI GAS O&M OFFSET
407401	CLOSED 03/14 - REGULATORY CREDITS - GENERATION ACCRETION
407402	CLOSED 03/14 - REGULATORY CREDITS - TRANSMISSION ACCRETION
407403	REGULATORY CREDITS AMI AFUDC - BORROWED
407404	REGULATORY CREDITS AMI AFUDC - EQUITY
407405	CLOSED 03/14 - REGULATORY CREDITS - DISTRIBUTION ACCRETION
407406	CLOSED 03/14 - REGULATORY CREDITS - GAS ACCRETION

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
407407	CLOSED 03/14 - REGULATORY CREDITS - COMMON ACCRETION
407408	ACCOUNT VALUE WAS NEVER USED
407409	ACCOUNT VALUE WAS NEVER USED
407410	ACCOUNT VALUE WAS NEVER USED
407411	CLOSED 03/07 - CUMM EFF-REGULATORY CREDITS - GENERATION
407412	CLOSED 03/07 - CUMM EFF-REGULATORY CREDITS - TRANSMISSION
407415	CLOSED 03/07 - CUMM EFF-REGULATORY CREDITS - DISTRIBUTION
407416	CLOSED 03/07 - CUMM EFF-REGULATORY CREDITS - GAS
407417	CLOSED 03/07 - CUMM EFF-REGULATORY CREDITS - COMMON
407421	CLOSED 03/14 - REGULATORY CREDITS - GENERATION DEPRECIATION
407422	CLOSED 03/14 - REGULATORY CREDITS - TRANSMISSION DEPRECIATION
407425	CLOSED 03/14 - REGULATORY CREDITS - DISTRIBUTION DEPRECIATION
407426	CLOSED 03/14 - REGULATORY CREDITS - GAS DEPRECIATION
407427	CLOSED 03/14 - REGULATORY CREDITS - COMMON DEPRECIATION
407428	REGULATORY CREDITS CPCN GENERATION AFUDC - BORROWED
407429	REGULATORY CREDITS CPCN GENERATION AFUDC - EQUITY
408101	TAX-NON INC-UTIL OPR
408102	REAL AND PERSONAL PROP. TAX
408103	KY PUBLIC SERVICE COMMISSION TAX
408104	CLOSED 11/09 - VA GROSS REVENUE TAX
408105	FEDERAL UNEMP TAX
408106	FICA TAX
408107	STATE UNEMP TAX
408108	REAL AND PERSONAL PROP TAX - ECR
408109	REAL AND PERSONAL PROP TAX - GLT DISTR
408110	REAL AND PERSONAL PROP TAX - GLT TRANS
408111	CLOSED 08/06 - NON-OPERATING - FEDERAL OLD AGE BENEFITS TAX-O&M
408115	CLOSED 01/09 - FEDERAL UNEMP TAX - A&G
408116	CLOSED 01/09 - FICA TAX - A&G
408117	CLOSED 01/09 - STATE UNEMP TAX - A&G
408118	CLOSED 01/09 - FEDERAL UNEMP TAX - COAL RESALE
408119	CLOSED 01/09 - STATE UNEMP TAX - COAL RESALE
408120	CLOSED 01/09 - FICA TAX - COAL RESALE
408125	CLOSED 01/09 - FEDERAL UNEMP TAX - ELECTRIC COS
408126	CLOSED 01/09 - FICA TAX - ELECTRIC COS
408127	CLOSED 01/09 - STATE UNEMP TAX - ELECTRIC COS
408135	CLOSED 01/09 - FEDERAL UNEMP TAX - GAS COS
408136	CLOSED 01/09 - FICA TAX - GAS COS
408137	CLOSED 01/09 - STATE UNEMP TAX - GAS COS
408145	CLOSED 01/09 - FEDERAL UNEMP TAX - OTHER COS
408146	CLOSED 01/09 - FICA TAX - OTHER COS
408147	CLOSED 01/09 - STATE UNEMP TAX - OTHER COS
408155	ACCOUNT VALUE WAS NEVER USED
408156	ACCOUNT VALUE WAS NEVER USED
408157	ACCOUNT VALUE WAS NEVER USED
408165	ACCOUNT VALUE WAS NEVER USED
408166	CLOSED 01/09 - FICA TAX - INDIRECT - OTHER COS
408167	ACCOUNT VALUE WAS NEVER USED
408175	CLOSED 01/09 - FEDERAL UNEMP TAX - ELECTRIC COS INDIRECT
408176	CLOSED 01/09 - FICA TAX - ELECTRIC COS INDIRECT
408177	CLOSED 01/09 - STATE UNEMP TAX - ELECTRIC COS INDIRECT
408185	CLOSED 01/09 - FEDERAL UNEMP TAX - A&G INDIRECT
408186	CLOSED 01/09 - FICA TAX - A&G INDIRECT
408187	CLOSED 01/09 - STATE UNEMP TAX - A&G INDIRECT

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
408188	CLOSED 01/09 - FEDERAL UNEMP TAX - SELLING EXP
408189	CLOSED 01/09 - STATE UNEMP TAX - SELLING EXP
408190	CLOSED 01/09 - FICA TAX - SELLING EXP
408191	CLOSED 01/09 - FEDERAL UNEMP TAX - SELLING - INDIRECT
408192	REAL AND PERSONAL PROP. TAX - INDIRECT
408193	CLOSED 01/09 - FICA TAX - SELLING - INDIRECT
408194	CLOSED 01/09 - STATE UNEMP TAX - SELLING - INDIRECT
408195	FEDERAL UNEMP TAX - INDIRECT
408196	FICA TAX - INDIRECT
408197	STATE UNEMP TAX - INDIRECT
408199	CLOSED 08/06 - NON-OPERATING - FICA SELLING EXPENSE
408201	CLOSED 11/09 - FED INC TAX-G/L DISP
408202	TAX-NON INC-OTHER
408203	TC N/A OTHER TAXES
408204	CLOSED 11/09 - TAX-NON INC-ENG CAT
408207	ACCOUNT VALUE WAS NEVER USED
408208	ACCOUNT VALUE WAS NEVER USED
408299	CLOSED 03/07 - OTHER TAXES AND EXPS (JDE CO ONLY)
409101	FED INC TAX-UTIL OPR
409102	KY ST INCOME TAXES
409103	CLOSED 11/09 - IN ST INCOME TAXES
409104	FED INC TAXES - EST
409105	ST INC TAXES - EST
409106	FED INC TAX-WKE OPR
409107	KY ST INCOME TAXES-WKE OPR
409108	FED INC TAX - UTIL OPR - SPEC ITEM
409109	KY ST INCOME TAXES - SPEC ITEM
409110	FED INC TAX - I/C INTEREST
409111	ST INC TAX - I/C INTEREST
409112	FED INC TAX - ETR ADJ
409201	CLOSED 08/12 - FED INC TAX-G/L DISP
409203	FED INC TAX-OTHER
409204	CLOSED 08/12 - ST INC TAX-G/L DISP
409206	ST INC TAX-OTHER
409207	CLOSED 08/12 - FD IN TX-IMEA/PA FEE
409208	CLOSED 08/12 - ST IN TX-IMEA/PA FEE
409209	FED IN TAXES-OTH EST
409210	ST INC TAXES-OTH EST
409211	CLOSED 09/09 - FED INC TAX-GAIN ON SALE DISCO
409212	CLOSED 09/09 - ST INC TAX-GAIN ON SALE DISCO
409213	FED CURRENT INC TAX-GAIN ON SALE DISCO
409214	ST CURRENT INC TAX-GAIN ON SALE DISCO
409215	ACCOUNT VALUE WAS NEVER USED
409216	CLOSED 12/12 - STATE INC TAX-UTP INTEREST
409218	FED INC TAX - UTIL OPR - SPEC ITEM-BTL
409219	KY ST INCOME TAXES - SPEC ITEM-BTL
409298	CLOSED 07/08 - CURRENT INCOME TAX PROVISION (JDE CO ONLY)
409299	CLOSED 03/07 - DEFERRED INCOME TAX PROVISION (JDE CO ONLY)
409301	CLOSED 09/09 - FED INC TAX-EXTRAORD ITEMS
409302	CLOSED 09/09 - ST INC TAX-EXTRAORD
409303	CLOSED 09/09 - CUMUL EFF ACCT CHANGE-FED INC TAX
409304	CLOSED 09/09 - CUMUL EFF ACCT CHANGE-ST INC TAX
410101	DEF FED INC TAX-OPR
410102	DEF ST INC TAX-OPR

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
410103	DEF FED INC TAX - OPR EST
410104	DEF ST INC TAX - OPR EST
410106	DEF FED INC TAX-WKE OPR
410107	DEF ST INC TAX-WKE OPR
410108	DEF FED INC TAX-SPEC ITEM
410109	DEF ST INC TAX-SPEC ITEM
410203	DEF FEDERAL INC TX
410204	DEF STATE INC TAX
410208	DEF FED INC TAX-SPEC ITEM-BTL
410209	DEF ST INC TAX-SPEC ITEM-BTL
410211	CLOSED 05/11 - FED INC TAX DEF-GAIN ON SALE DISCO
410212	CLOSED 05/11 - STATE INC TAX DEF-GAIN ON SALE DISCO
411100	ACCRETION EXPENSE - NEUTRALITY
411101	FED INC TX DEF-CR-OP
411102	ST INC TAX DEF-CR-OP
411103	ACCRETION EXPENSE - ELECTRIC
411104	ACCRETION EXPENSE - GAS
411105	CLOSED 06/17 - ACCRETION EXPENSE - COMMON
411106	FED INC TX DEF-CR-WKE OPR
411107	ST INC TAX DEF-CR-WKE OPR
411108	FED INC TX DEF-CR-SPEC ITEM
411109	ST INC TAX DEF-CR-SPEC ITEM
411111	GAINS FROM DISPOSITION OF ENVIRONMENTAL CREDITS
411121	LOSSES FROM DISPOSITION OF ENVIRONMENTAL CREDITS
411150	CLOSED 03/14 - ACCRETION EXPENSE - GENERATION
411151	CLOSED 03/14 - ACCRETION EXPENSE - TRANSMISSION
411155	CLOSED 03/14 - ACCRETION EXPENSE - DISTRIBUTION
411156	CLOSED 03/14 - ACCRETION EXPENSE - GAS
411157	CLOSED 03/14 - ACCRETION EXPENSE - COMMON
411160	ACCOUNT VALUE WAS NEVER USED
411161	ACCOUNT VALUE WAS NEVER USED
411165	ACCOUNT VALUE WAS NEVER USED
411166	ACCOUNT VALUE WAS NEVER USED
411167	ACCOUNT VALUE WAS NEVER USED
411201	FD INC TX DEF-CR-OTH
411202	ST INC TX DEF-CR-OTH
411208	FED INC TAX DEF-CR-SPEC ITEM-BTL
411209	ST INC TAX DEF-CR-SPEC ITEM-BTL
411211	CLOSED 05/11 - FED INC TAX DEF-GAIN ON SALE DISCO-CREDIT
411212	CLOSED 05/11 - STATE INC TAX DEF-GAIN ON SALE DISCO-CREDIT
411401	CLOSED 07/08 - ITC DEFERRED
411402	CLOSED 07/08 - AMORT-ITC-CR
411403	ITC DEFERRED
411404	AMORTIZATION OF ITC
411601	GAIN-PLANT HELD FOR FUTURE USE
411701	LOSS-PLANT HELD FOR FUTURE USE
411801	CLOSED 01/09 - GAIN-DISP OF ALLOW
411802	GAIN-DISP OF ALLOW
411810	CLOSED 07/24 - GAIN-SOLAR REC REVENUE
412001	SERVICE COMPANY CONSTRUCTION OR OTHER SERVICES EXP
412901	SERVICE COMPANY CONSTRUCTION OR OTHER SERVICES EXP - INDIRECT
415001	REVENUE FROM CUSTOMER SERVICE LINES
415002	CLOSED 12/10 - ELECTRIC REVENUE - IFRIC 18
415003	ACCOUNT VALUE WAS NEVER USED

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
415004	MERCHANDISE SALES
415005	INDUSTRIAL COAL SERVICES INCOME
416001	CLOSED 06/17 - EXPENSES FROM CUSTOMER SERVICE LINES
416004	MERCHANDISE COST OF SALES
416005	INDUSTRIAL COAL SERVICES EXPENSE
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA
417005	IMPA-WORKING CAPITAL
417006	IMEA-WORKING CAPITAL
417010	CLOSED 06/17 - OTHER MISC REVENUES FROM NON-UTILITY
417101	CLOSED 05/11 - FUEL - (TC ALLOC ONLY)
417102	STEAM EXPENSES - (TC ALLOC ONLY)
417105	ELECTRIC EXPENSES - (TC ALLOC ONLY)
417106	MISC EXPENSES - (TC ALLOC ONLY)
417107	CLOSED 08/22 - RENTS
417108	OPERATION SUPERVISION / ENGR - (TC ALLOC ONLY)
417109	EMISSION ALLOWANCES - (TC ALLOC ONLY)
417110	MTCE SUPERVISION/ENG - (TC ALLOC ONLY)
417111	MTCE OF STRUCTURES - (TC ALLOC ONLY)
417112	MTCE OF BOILER PLANT - (TC ALLOC ONLY)
417113	MTCE OF ELEC PLANT - (TC ALLOC ONLY)
417114	MTCE OF MISC PLANT - (TC ALLOC ONLY)
417120	ADMIN AND GEN SAL - (TC ALLOC ONLY)
417121	OFFICE SUPP AND EXP - (TC ALLOC ONLY)
417123	OUSIDE SVCE EMPLOYED - (TC ALLOC ONLY)
417124	PROPERTY INSURANCE - (TC ALLOC ONLY)
417125	INJURIES AND DAMAGES - (TC ALLOC ONLY)
417126	EMPL PENSIONS/BEN - (TC ALLOC ONLY)
417129	DUPLICATE CGS - CR - (TC ALLOC ONLY)
417130	MISC GENERAL EXP - (TC ALLOC ONLY)
417131	ADMIN AND GEN RENTS - (TC ALLOC ONLY)
417135	MTCE OF GEN PLANT - (TC ALLOC ONLY)
417136	CLOSED 03/07 - PAA - WKE RESERVE
417195	CLOSED 05/24 - INJURIES AND DAMAGES - (TC ALLOC ONLY) (PPL ELIM)
417199	OPERATING EXPENSES OF NON-UTILITY OPERATIONS
418001	CLOSED 05/19 - NONOPR RENT INCOME
418002	CLOSED 11/09 - RENTAL OPERATION EXP
418003	CLOSED 11/09 - RENTAL MTCE EXP
418004	CLOSED 01/05- INCOME - LEVERAGED LEASES
418005	CLOSED 12/09 - DEPREC-NONUTILITY PROP.
418101	CLOSED 09/09 - EQUITY-SUB CO EARN
418102	CLOSED 04/11 - DIVIDEND INCOME FROM KU
418103	CLOSED 01/10 - EQUITY IN EARNINGS OF SUBS-EEI
418104	CLOSED 09/09 - EQUITY IN EARNINGS OF SUBS-REC CO
418105	CLOSED 04/11 - DIVIDEND INCOME FROM LG&E COMPANY
418106	CLOSED 02/10 - DIVIDEND INCOME FROM INVERSORA DE GAS DEL CENTRO
418107	CLOSED 06/17 - EQUITY IN EARNINGS OF SUBS-EEI
418108	CLOSED 02/10 - EQUITY IN EARNINGS CUYANA
418109	CLOSED 06/17 - AMORTIZATION-EEI PAA
418110	EQUITY IN EARNINGS OF CONSOLIDATED SUBSIDIARIES
418111	CLOSED 06/17 - IMPAIRMENT OF SUBS - EEI
418195	CLOSED 09/09 - EQUITY IN EARNINGS NATURAL SERVICIOS
418196	CLOSED 09/09 - EQUITY IN EARNINGS Gas Ban
418197	CLOSED 01/10 - EQUITY IN EARNINGS CUYANA
418198	CLOSED 03/07 - EQUITY IN EARNINGS Rova

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
418199	CLOSED 03/07 - EQUITY IN EARNINGS (JDE CO ONLY)
419002	INT INC-US TREAS SEC
419005	INT INC-FED TAX PMT
419006	INT INC-ST TAX PMT
419007	CLOSED 09/12 - INT INC-NOTES REC
419014	DIVS FROM INVESTMENT
419102	CLOSED 03/09 - INT INC-US TREAS SEC
419103	CLOSED 10/08 - DIVS-NON ASSOC CO
419104	CLOSED 10/08 - INT INC-ASSOC CO-N/C
419105	CLOSED 03/09 - INT INC-FED TAX PMT
419106	CLOSED 03/09 - INT INC-ST TAX PMT
419107	CLOSED 03/09 - INT INC-NOTES REC
419108	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
419109	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
419110	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
419111	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
419112	CLOSED 01/05- INT ADV-HOLD CO
419113	CLOSED 03/09 - INT GAS LINE INS PMT
419114	CLOSED 03/09 - DIVS FROM INVESTMENT
419115	CLOSED 01/05- DIV FROM SPECTRUM
419116	CLOSED 01/05- INT INC-SPECT AND WELL
419117	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
419118	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
419119	CLOSED 01/05- TAX EXEMPT INTEREST INCOME-STATE
419120	CLOSED 03/09 - INT INC-CITY OF PARIS
419121	CLOSED 03/09 - INT INC-CITY OF PROVIDENCE
419150	ALLOW FOR FUNDS USED DURING CONSTRUC-EQUITY
419151	AMI AFUDC - EQUITY
419152	CPCN GENERATION AFUDC - EQUITY
419200	CLOSED 07/07 - OTHER INTEREST INC
419202	CLOSED 03/09 - PREPAY OF LOAN EXP-FNMA contra to 419102
419204	I/C INT INC CEP RESERVES
419205	CLOSED 08/22 - INTEREST INCOME FROM FINANCIAL HOLDINGS
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES
419207	INTEREST INCOME FROM SPECIAL FUNDS
419208	INT INC - PPL ENERGY FUNDING
419209	INT INC-ASSOC CO
419210	CLOSED 01/09 - DIVIDENDS FROM EEI
419211	CLOSED 06/17 - DIVIDENDS FROM OVEC
419299	CLOSED 07/08 - INTEREST INCOME (JDE CO ONLY)
420002	CLOSED 07/08 - INVESTMENT TAX CREDITS
420003	AMORTIZATION OF ITC
421001	MISC NONOPR INCOME - INDIRECT
421002	CLOSED 08/12 - FOREIGN EXCHANGE GAINS
421003	KM LIFE INS - CASH SURRENDER VALUE
421004	CLOSED 02/12 - MISCELLANEOUS OPERATING INCOME
421005	CLOSED 06/17 - MISC NONOPR INCOME-NON-UTILITY ASSET DEPR
421006	CLOSED 04/20 - AOCI ADJUSTMENT OF SUBSIDIARY - EEI
421007	MISC NONOPR INCOME - DIRECT
421101	GAIN-PROPERTY DISP
421102	CLOSED 11/10 - GAIN-PROP DISPOSAL-EQUITY INVESTMENTS-ROVA
421103	ACCOUNT VALUE WAS NEVER USED
421104	CLOSED 08/10 - GAIN ON SALE OTHER INVESTMENT - NONOPERATING
421105	GAIN ON ARO SETTLEMENT

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
421106	GAIN - LEASE DISP
421201	LOSS-PROPERTY DISP
421202	CLOSED 03/07 - LOSS-PROP DISPOSAL-EQUITY INVESTMENTS-ROVA
421203	ACCOUNT VALUE WAS NEVER USED
421205	CLOSED 12/10 - LOSS ON ARO SETTLEMENT
421206	LOSS - LEASE DISP
421301	CLOSED 02/19 - PRETAX GAIN/LOSS ON DISPOSAL OF DISC OPERS
421302	ACCOUNT VALUE WAS NEVER USED
421303	ACCOUNT VALUE WAS NEVER USED
421304	ACCOUNT VALUE WAS NEVER USED
421305	ACCOUNT VALUE WAS NEVER USED
421306	PRETAX GAIN/LOSS ON DISPOSAL OF DISC OPERS - CENTURY RECEIVABLE
421401	CLOSED 12/09 - HOURLY ELECTRICITY SWAP REVENUE
421502	CLOSED 11/10 - MTM GAIN - NON-HEDGING - INT RATE SWAPS
421503	CLOSED 11/10 - MTM GAIN - NON-HEDGING - INT RATE SWAP - NETTING
421550	CLOSED 08/12 - MTM INCOME - ELECTRIC - NONHEDGING
421551	CLOSED 09/08 - MTM INCOME - NONHEDGING - NETTING
421552	CLOSED 08/12 - MTM INCOME - ELECTRIC - NONHEDGING - NETTING
425100	CLOSED 01/07 - AMORTIZATION-OTHER
426101	DONATIONS
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS
426190	SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT
426191	CLOSED 09/21 - DONATIONS - INDIRECT
426201	LIFE INSURANCE
426301	PENALTIES
426391	PENALTIES - INDIRECT
426401	EXP-CIVIC/POL/REL
426402	CLOSED 03/09 - KENTUCKY LEGISLATIVE LOBBYING
426491	EXP-CIVIC/POL/REL - INDIRECT
426501	OTHER DEDUCTIONS
426502	CLOSED 06/18 - SERP
426503	CLOSED 01/05- MERGER COST TO ACHIEVE
426504	CLOSED 06/18 - OFFICERS TIA
426505	CLOSED 06/18 - OFFICER LONG-TERM INCENT
426506	CLOSED 12/09 - OTH SUPP RETIRE PMTS
426507	CLOSED 12/09 - SR MGMT PENSION REST
426508	CLOSED 05/11 - FOREIGN EXCHANGE LOSSES
426509	CLOSED 06/17 - SERP - NON-MERCER
426510	CLOSED 03/07 - POWERGEN COSTS
426511	CLOSED 06/17 - LOSS ON ASSET IMPAIRMENT
426512	CLOSED 06/14 - EXPATRIATE BENEFITS
426513	OTHER OFFICER BENEFITS
426514	CLOSED 06/17 - AOCI ADJUSTMENT OF SUBSIDIARY - EEI
426515	CLOSED 05/11 - SENIOR MANAGER - LONG TERM INCENTIVE
426516	CLOSED 12/09 - HOURLY ELECTRICITY SWAP EXPENSE
426517	CLOSED 06/17 - SERP - INTEREST
426518	CLOSED 06/17 - GOODWILL IMPAIRMENT
426519	CORPORATE CENTRALIZATION - INDIRECT
426520	CORPORATE CENTRALIZATION - DIRECT
426521	CLOSED 11/10 - MISO EXIT FEE NON-OPERATING
426522	CLOSED 11/10 - IMPAIRMENT ON INVESTMENT (NON-OPERATING)
426523	CLOSED 11/10 - IMPAIRMENT ON ASSETS (NON-OPERATING)
426525	CLOSED 02/12 - UNCOLLECTIBLE NOTES - INDUSTRIAL AUTHORITY
426526	IMPAIRMENT OF LEASED ASSETS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
426527	IMPAIRMENT OF FINANCE LEASES
426550	CLOSED 08/12 - MTM LOSSES - ELECTRIC - NONHEDGING
426551	CLOSED 09/08 - MTM LOSSES - NONHEDGING - NETTING
426552	CLOSED 12/10 - MTM LOSS - NON-HEDGING - INT RATE SWAPS
426553	CLOSED 11/10 - MTM LOSS - NON-HEDGING - INT RATE SWAP - NETTING
426554	CLOSED 03/07 - OPTION PREMIUMS EXPENSE
426555	CLOSED 08/10 - HEDGE INEFFECTIVENESS INT RATE SWAP
426556	CLOSED 08/12 - MTM LOSSES - ELECTRIC - NONHEDGING - NETTING
426557	CLOSED 06/17 - AMORT OF OCI-PCB JC2003A \$128M
426558	CLOSED 06/17 - AMORT OF REG ASSET - SWAP TERMINATION
426560	CLOSED 09/17 - ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED
426561	IMPAIRMENT ON LEASED ASSETS
426588	SPECIAL ITEM OIE EXPENDITURES
426589	SPECIAL ITEM OIE OFFSET
426590	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
426591	OTHER DEDUCTIONS - INDIRECT
426592	CLOSED 12/09 - SERP - INDIRECT
426593	CLOSED 12/09 - SERP - INTEREST - INDIRECT
426594	CLOSED 12/09 - OFFICERS TIA - INDIRECT
426595	CLOSED 12/09 - OFF LONG-TERM INCENT - INDIRECT
426596	CLOSED 12/09 - SENIOR MANAGER - LONG TERM INCENTIVE - INDIRECT
426597	CLOSED 03/07 - NON-RECURRING CHARGES (JDE CO ONLY)
426598	CLOSED 02/05 - MERGER COST TO ACHIEVE (JDE CO ONLY)
426599	CLOSED 07/08 - OTHER INCOME AND DEDUCTIONS (JDE CO ONLY)
426998	CLOSED 01/05- OTH DED-IND LAB ALC
426999	CLOSED 01/05- OTH DED-OTH OH ALC
427001	CLOSED 09/12 - INT-NOTES/DEBENTURES
427004	CLOSED 11/09 - INT-FM-6/96 5 5/8
427005	CLOSED 11/09 - INT-FM-6/98 6 3/4
427007	CLOSED 06/17 - INT EXP-KU REVOLVING CREDIT \$400M 12/14
427008	CLOSED 11/09 - INT-FM-7/02 7 1/2
427009	CLOSED 10/14 - INT EXP-FMB KU2010 \$250M 11/15
427010	CLOSED 10/14 - INT EXP-FMB KU2010 \$500M 11/20
427011	CLOSED 10/14 - INT EXP-FMB KU2010 \$750M 11/40
427012	CLOSED 12/09 - INT-FMB-08/03 6
427013	CLOSED 10/14 - INT EXP-LKE REVOLVING CREDIT \$75M 10/18
427014	CLOSED 10/14 - INT EXP-PCB CC2007A \$17.8M 02/26
427015	CLOSED 10/14 - INT EXP-PCB TC2007A \$8.9M 03/37
427016	CLOSED 10/14 - INT EXP-SR NOTE LKE2010 \$400M 11/15
427017	CLOSED 10/14 - INT EXP-SR NOTE LKE2010 \$475M 11/20
427018	CLOSED 10/14 - INT EXP-SR NOTE LKE2011 \$250M 9/21
427019	CLOSED 06/17 - INT EXP-LGE REVOLVING CREDIT \$400M 12/14
427020	CLOSED 10/14 - INT EXP-FMB LGE2010 \$250M 11/15
427021	CLOSED 10/14 - INT EXP-FMB LGE2010 \$285M 11/40
427022	CLOSED 10/14 - INT EXP-FMB LGE2013 \$250M 11/43
427023	CLOSED 10/14 - INT EXP-FMB KU2013 \$250M 11/43
427100	INTEREST EXPENSE
427103	CLOSED 10/14 - INT EXP-PCB CC2008A \$77.9M 02/32
427109	CLOSED 11/09 - INT-86A 7 1/4% TC
427110	CLOSED 11/09 - INT-86A 7 1/4%
427112	CLOSED 11/09 - INT-89A 7 3/4%
427113	CLOSED 11/09 - INT-89A 7 3/4% TC
427114	CLOSED 11/09 - INT-90A 7.45%
427115	CLOSED 11/09 - INT-90A 7 5/8%

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
427116	CLOSED 12/09 - INT-90 SER B,6.55%
427117	CLOSED 12/09 - INT-92 SER A,VAR
427118	CLOSED 12/09 - INT-92 SER A,VAR/TC
427119	CLOSED 11/09 - INTEREST RATE SWAPS
427120	CLOSED 12/09 - INT-93 A-VAR
427121	CLOSED 12/09 - INT-93 B-5 5/8
427122	CLOSED 12/09 - INT-93 C-5.45
427123	CLOSED 12/09 - INT-95 A-5.90
427124	CLOSED 12/09 - INT-96 A
427125	CLOSED 10/14 - INT EXP-PCB LM/JC2007A \$31M 06/33
427126	CLOSED 10/14 - INT EXP-PCB LM/JC2007B \$35.2M 06/33
427127	CLOSED 10/14 - INT EXP-PCB TC2007A \$60M 06/33
427128	CLOSED 10/14 - INT EXP-PCB JC2000A \$25M 05/27
427129	CLOSED 10/14 - INT EXP-PCB TC2000A \$83.3M 08/30
427130	CLOSED 10/14 - INT EXP-PCB JC2001A \$10.1M 09/27
427133	CLOSED 12/09 - INT-KU SERIES P 7.92%
427134	CLOSED 12/09 - INT-KU SERIES P 8.55%
427135	CLOSED 11/09 - INT-KU SERIES Q 5.95%
427136	CLOSED 12/09 - INT-KU SERIES Q 6.32%
427137	CLOSED 12/09 - INT-KU SERIES R 7.55%
427138	CLOSED 12/09 - INT-KU SERIES S
427139	CLOSED 12/09 - INT-KU SERIES 1B 6.25%
427140	CLOSED 12/09 - INT-KU SERIES 2B 6.25%
427141	CLOSED 12/09 - INT-KU SERIES 3B 6.25%
427142	CLOSED 12/09 - INT-KU SERIES 4B 6.25%
427143	CLOSED 11/09 - INT-KU SERIES 7
427144	CLOSED 11/09 - INT-KU SERIES 7
427145	CLOSED 12/09 - INT-KU SERIES 8
427146	CLOSED 12/04 - INT-KU SERIES 9, 5 3/4%, DUE 12/01/23
427147	CLOSED 12/09 - INT-KU SERIES 10, VARIOUS, DUE 11/01/24
427148	CLOSED 10/14 - INT EXP-PCB MERC2000A \$12.9M 05/23
427149	CLOSED 09/09 - HARDIN PROMISSORY NOTE 8% DUE 1/5/99
427150	CLOSED 06/17 - INT EXP-PCB JC2000A \$25M 11/16
427151	CLOSED 09/09 - KU INT. EXP. ON SWAP-MATURES 5/15/07, \$53M
427152	CLOSED 12/09 - KU INT. EXP. ON SWAP-MATURES 12/1/23, \$50M
427153	CLOSED 12/09 - KU INT. EXP. ON SWAP-MATURES 6/1/25, \$50M
427154	CLOSED 06/17 - INT EXP-PCB JC2007A \$31M 06/17
427155	CLOSED 06/17 - INT EXP-PCB JC2005A \$40M 07/19
427161	CLOSED 10/14 - INT EXP-SWAP-JPM \$83.335M 11/20 5.495%
427162	CLOSED 09/09 - LGE INT. EXP. ON SWAP-MATURES 2/3/03, \$17M
427163	CLOSED 04/05 - LGE INT. EXP. ON SWAP-MATURES 2/3/05, \$17M
427164	CLOSED 06/17 - INT EXP-SWAP-MS \$32M 10/32 3.657%
427165	CLOSED 09/12 - INT EXP-SWAP-MS \$32M 10/32 3.645%
427166	CLOSED 09/12 - INT EXP-SWAP-BOA \$32M 10/32 3.695%
427167	CLOSED 03/09 - LGE INT EXP SWAP-10/1/33
427168	CLOSED 10/14 - INT EXP-SWAP-MS \$32M 10/32 3.657%
427169	CLOSED 10/14 - INT EXP-SWAP-MS \$32 M 10/32 3.645%
427170	CLOSED 10/14 - INT EXP-SWAP-BOA \$32M 10/32 3.695%
427171	CLOSED 10/14 - INT EXP FROM FORWARD STARTING SWAP SETTLEMENT
427180	CLOSED 10/14 - INT EXP-PCB JC2001A \$22.5M 9/26
427181	CLOSED 10/14 - INT EXP-PCB TC2001A \$27.5M 9/26
427182	CLOSED 10/14 - INT EXP-PCB JC2001B \$35M 11/27
427183	CLOSED 10/14 - INT EXP-PCB TC2001B \$35M 11/27
427184	CLOSED 10/14 - INT EXP-PCB CC2002A \$20.93M 2/32

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
427185	CLOSED 10/14 - INT EXP-PCB CC2002B \$2.4M 2/32
427186	CLOSED 10/14 - INT EXP-PCB MERC2002A \$7.4M 2/32
427187	CLOSED 10/14 - INT EXP-PCB MUHC2002A \$2.4M 2/32
427188	CLOSED 10/14 - INT EXP-PCB CC2002C \$96M 10/32
427189	CLOSED 10/14 - INT EXP-PCB TC2002A \$41.665M 10/32
427190	CLOSED 10/14 - INT EXP-PCB JC2003A \$128M
427192	CLOSED 10/14 - INT EXP-PCB CC2004A \$50M 10/34
427194	CLOSED 10/14 - INT EXP-PCB LM/JC2005A \$40M 2/35
427195	CLOSED 03/09 - INT EXP - PCB CC2005A \$13M 6/35
427196	CLOSED 03/09 - INT EXP - PCB CC2005B \$13M 6/35
427197	CLOSED 03/09 - INT EXP - PCB CC2006A \$17M 6/36
427198	CLOSED 03/09 - INT EXP - PCB CC2006C \$17M 6/36
427199	CLOSED 10/14 - INT EXP-PCB CC2006B \$54M 10/34
427200	CLOSED 11/09 - INT-OTHER LTD
427201	CLOSED 11/09 - INT EXP- SWAP
427202	CLOSED 12/09 - INTEREST EXPENSE - FASB 133
427203	CLOSED 09/09 - \$5.875 PREF STK DIVIDENDS
427301	CLOSED 12/10 - CAP INT - IFRS
427401	CLOSED 09/12 - HEDGE INEFFECTIVENESS INT RATE SWAP
428001	CLOSED 06/07 - AM - OTHER BOND ISSUES - ORIG FEES
428002	CLOSED 11/09 - AM-DISC FMB 6/96
428003	CLOSED 11/09 - AM-DISC FMB 6/98
428004	ACCOUNT VALUE WAS NEVER USED
428005	ACCOUNT VALUE WAS NEVER USED
428006	CLOSED 11/09 - AM-DISC FMB 7/02
428007	CLOSED 10/14 - AM EXP-KU REVOLVING CREDIT \$400M 12/14
428008	CLOSED 09/09 - AM EXP - PREFERRED STK \$5.875 7/1/08
428009	CLOSED 06/17 - AM EXP-FMB KU2010 \$250M 11/15
428010	CLOSED 06/17 - AM EXP-FMB KU2010 \$500M 11/20
428011	CLOSED 06/17 - AM EXP-FMB KU2010 \$750M 11/40
428012	CLOSED 08/03 - AM-DISC FMB 08/03
428013	CLOSED 10/14 - AM EXP-KU LETTER OF CREDIT FACILITY \$198.309M 4/14
428014	CLOSED 03/14 - AM EXP-S-3 SHELF REGISTRATION 03/15
428015	CLOSED 10/14 - AM EXP-LKE REVOLVING CREDIT \$75M 10/18
428016	CLOSED 10/14 - AM EXP-SR NOTE LKE2010 \$400M 11/15
428017	CLOSED 10/14 - AM EXP-SR NOTE LKE2010 \$475M 11/20
428018	CLOSED 10/14 - AM EXP-SR NOTE LKE2011 \$250M 9/21
428019	CLOSED 10/14 - AM EXP-LGE REVOLVING CREDIT \$400M 12/14
428020	CLOSED 03/14 - AM EXP-FMB LGE2010 \$250M 11/15
428021	CLOSED 03/14 - AM EXP-FMB LGE2010 \$285M 11/40
428022	CLOSED 03/14 - AM EXP-FMB LGE2013 \$250M 11/43
428023	CLOSED 06/17 - AM EXP-FMB KU2013 \$250M 11/43
428030	CLOSED 12/09 - AM EXP \$31M 6/33
428031	CLOSED 03/14 - AM EXP \$35.2M 6/33
428035	CLOSED 03/14 - AM EXP-PCB TC2007A \$60M 6/33
428057	CLOSED 11/09 - AM-DISC PCK 12/16
428058	CLOSED 11/09 - AM-DISC PCL 12/16
428059	CLOSED 03/14 - AM EXP-PCB JC2001A \$10.1M 9/27
428060	CLOSED 11/09 - AM-DISC PCN 2/19
428061	CLOSED 11/09 - AM-DISC PCO 2/19
428062	CLOSED 11/09 - AM-DISC PCP 6/15/15
428063	CLOSED 11/09 - AM-DISC PCQ 11/1/20
428064	CLOSED 12/09 - AM-DISC PCR 11/1/20
428065	CLOSED 12/09 - AM-DISC PCS 09/2017

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
428066	CLOSED 12/09 - AM-DISC PCT 09/2017
428067	CLOSED 12/09 - AM-DISC PCU 08/2013
428068	CLOSED 12/09 - AM-DISC PCV 08/2019
428069	CLOSED 12/09 - AM-DISC PCW 10/2020
428070	CLOSED 12/09 - AM-DISC PCX 04/2023
428071	CLOSED 12/09 - AM-DISC PC 96A 9/26
428072	CLOSED 12/09 - AM-DIS PC 96ATC 9/26
428073	CLOSED 12/09 - AM-DIS PC 967A 11/1
428074	CLOSED 12/09 - AM-DIS PC 97ATC 11/1
428075	CLOSED 12/09 - AMDISC PCB 00 5/27
428076	CLOSED 03/14 - AM EXP-PCB TC2000A \$83M 8/30
428080	CLOSED 03/14 - AM EXP-PCB JC2001A \$22.5M 9/26
428081	CLOSED 03/14 - AM EXP-PCB TC2001A \$27.5M 9/26
428082	CLOSED 03/14 - AM EXP-PCB JC2001B \$35M 11/27
428083	CLOSED 03/14 - AM EXP-PCB TC2001B \$35M 11/27
428089	CLOSED 03/14 - AM EXP-PCB TC2002A \$41.665M 10/32
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP
428091	CLOSED 03/14 - AM EXP-PCB LM/JC2003A \$128M
428094	CLOSED 12/09 - AM EXP-PCB LM/JC2005A \$40M 2/35
428099	CLOSED 09/09 - AM-DISC/EXP-BUDGET
428101	CLOSED 09/09 - AM-LOSS-REACQ-1982 F
428102	CLOSED 09/09 - AM-LOSS-REACQ-1982 G
428104	CLOSED 03/14 - AM LOSS-1985J \$25M 07/95
428105	CLOSED 11/09 - AM-LOSS-REACQ-FMB 00
428106	CLOSED 12/09 - AM-LOSS-REACQ-FMB 05
428107	CLOSED 09/12 - AM LOSS-FMB \$25M 10/09
428108	CLOSED 03/14 - AM LOSS-1976B \$35.2M 09/06
428109	CLOSED 03/14 - AM LOSS-1975A \$31M 09/00
428110	CLOSED 03/14 - AM LOSS-1987A \$60M 08/97
428111	CLOSED 09/09 - AM-LOSS-REACQ-1990 Q
428112	CLOSED 09/09 - AM-LOSS-REACQ-1990 R
428113	CLOSED 08/03 - AM-LOSS-REACQ-2001
428114	CLOSED 08/03 - AM-LOSS-REACQ-2006
428115	CLOSED 09/09 - AM-LOSS-REACQ-1978 C
428116	CLOSED 09/09 - AM-LOSS-REACQ-1979 D
428117	CLOSED 09/09 - AM-LOSS-REACQ-1984 I
428118	CLOSED 09/09 - AM-LOSS-REACQ-1985 J
428119	CLOSED 09/09 - AM-LOSS-REACQ-1986 K
428120	CLOSED 09/09 - AM-LOSS-REACQ-1986 L
428121	CLOSED 09/09 - AM-LOSS-REACQ-1989 N
428122	CLOSED 09/09 - AM-LOSS-REACQ-1989 O
428123	CLOSED 09/09 - AMORT.-LOSS ON REACQUIRED DEBT-FMB DUE 7/1/2002
428124	CLOSED 03/14 - AM LOSS-PCB JC1990A \$25M 06/15
428125	CLOSED 03/14 - AM LOSS-PCB TC1990A \$83.3M 11/20
428126	CLOSED 03/14 - AM LOSS-PCB LM/JC2007B \$35.2M 06/33
428127	CLOSED 03/14 - AM LOSS-PCB LM/JC2007A \$31M 06/33
428128	CLOSED 03/14 - AM LOSS-PCB JC2000A \$25M 05/27
428130	CLOSED 03/14 - AM LOSS-PCB JC1992A \$31M 09/17
428131	CLOSED 03/14 - AM LOSS-PCB JC1993A \$35.2M 08/13
428135	CLOSED 03/14 - AM LOSS REACQ \$60M 6/33
428144	ACCOUNT VALUE WAS NEVER USED
428145	ACCOUNT VALUE WAS NEVER USED
428180	CLOSED 03/14 - AM LOSS-PCB JC1996A \$22.5M 09/26
428181	CLOSED 03/14 - AM LOSS-PCB TC1996A \$27.5M 09/26

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
428182	CLOSED 03/14 - AM LOSS-PCB JC1997A \$35M 11/27
428183	CLOSED 03/14 - AM LOSS-PCB TC1997A \$35M 11/27
428189	CLOSED 03/14 - AM LOSS-TC1990B \$41.665M 10/20
428190	OTHER AMORT-REACQ DEBT
428191	CLOSED 03/14 - AM LOSS-JC1993B \$26M 11/03
428192	CLOSED 03/14 - AM LOSS-LM/JC2003A \$128M 10/33
428194	CLOSED 03/14 - AM LOSS-JC1995A \$40M 11/05
428195	CLOSED 03/09 - AM LOSS REACQ PRE STK 5.875
428196	CLOSED 03/14 - AM LOSS-PCB LM/JC2005A \$40M 02/35
428200	AM DISC-LONG TERM DEBT
428209	CLOSED 10/14 - AM DISC-FMB KU2010 \$250M 11/15
428210	CLOSED 10/14 - AM DISC-FMB KU2010 \$500M 11/20
428211	CLOSED 10/14 - AM DISC-FMB KU2010 \$750M 11/40
428216	CLOSED 10/14 - AM DISC-SR NOTE LKE2010 \$400M 11/15
428217	CLOSED 10/14 - AM DISC-SR NOTE LKE2010 \$475M 11/20
428218	CLOSED 10/14 - AM DISC-SR NOTE LKE2011 \$250M 9/21
428220	CLOSED 10/14 - AM DISC-FMB LGE2010 \$250M 11/15
428221	CLOSED 10/14 - AM DISC-FMB LGE2010 \$285M 11/40
428222	CLOSED 10/14 - AM DISC-FMB LGE2013 \$250M 11/43
428223	CLOSED 10/14 - AM DISC-FMB KU2013 \$250M 11/43
429002	CLOSED 09/09 - AM-PREM 6/1/98
429003	CLOSED 06/07 - AM-PREM 6/1/98 (ORACLE 10.7 USE ONLY)
429004	AMORTIZATION OF PREMIUM ON LT DEBT
429006	CLOSED 09/09 - AM-PREM 7/1/02
430001	CLOSED 09/10 - INT-ADV FR ASSOC CO
430002	INT-DEBT TO ASSOC CO
430003	CLOSED 09/12 - INT EXP ON NOTES TO FIDELIA/PPL (EFF 11/10)
430004	I/C INT EXP CEP RESERVES
430005	CLOSED 06/07 - ECC INT EXP - BOND MKT ADJ
430006	CLOSED 09/09 - ECC INT EXP - IR SWAP - E.ON AG
430091	CLOSED 07/08 - I/C INT - LEM (JDE ONLY)
430092	CLOSED 12/09 - I/C INT - E.ON U.S.
430093	CLOSED 12/09 - I/C INT - ARG III
430094	CLOSED 12/09 - I/C INT - ARG II
430095	CLOSED 12/09 - I/C INT - LG&E INTL
430096	CLOSED 03/09 - I/C INT - MONEY POOL
430097	CLOSED 12/09 - I/C INT - E.ON US CC
430098	CLOSED 03/07 - INTERCOMPANY INTEREST (LELLC) (JDE CO ONLY)
430099	CLOSED 03/07 - INTERCOMPANY INTEREST (NON-LELLC) (JDE CO ONLY)
430100	CLOSED 05/19 - I/C INT EXP DEBT WITH PPL CAPITAL FUNDING
430101	I/C INTEREST EXPENSE - LT-NOTES CEP RESERVES
431001	CLOSED 09/09 - INT-NOTES PAYABLE
431002	INT-CUST DEPOSITS
431003	INT-FED TAX DEFNCY
431004	INT-OTHER TAX DEFNCY
431005	CLOSED 12/09 - INT-GAS REFUNDS
431007	CLOSED 12/09 - INT-NQ THRIFT PLAN
431008	INT-DSM COST RECOVER
431009	CLOSED 06/17 - OTHER INTEREST EXPENSE
431010	CLOSED 09/09 - INT-KEYMAN LIFE INS (KU ONLY)
431011	CLOSED 11/09 - INT-FED RAR RESERVE (KU ONLY)
431012	CLOSED 12/09 - INTERCOMPANY INTEREST
431013	CLOSED 09/12 - OTHER INT EXP FROM NON-FINANCIAL LIABILITIES
431014	CLOSED 04/20 - INTEREST ON CUSTOMER REFUNDS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
431015	INTEREST ON RATES REFUND-RETAIL
431016	INTEREST ON REFUNDS - MUNICIPALS
431017	UTP INTEREST - FED INC TAX
431018	UTP INTEREST - STATE INC TAX
431019	SPECIAL ITEM INTEREST EXPENSE
431020	SPECIAL ITEM INTEREST EXPENSE OFFSET
431100	CLOSED 12/06 - OTHER INTEREST EXP
431101	CLOSED 12/06 - INTERCOMPANY INTEREST EXPENSE
431102	CLOSED 03/07 - INTERCOMPANY INTEREST E.ON UK
431103	CLOSED 03/07 - INTERCOMPANY INTEREST - E.ON AG
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES
431105	CLOSED 12/09 - INTERCOMPANY INTEREST EXPENSE FROM FINANCIAL LIABILITIES
431106	INTEREST ON PROPERTY UNDER FINANCING LEASES
431200	INTEREST EXP SHORT-TERM DEBT- CP
431201	CLOSED 01/05- A/R SECURITIZATION - INTEREST COSTS ASSOC W/SALE OF RECEIVABLES
431202	CLOSED 01/05- A/R SECURITIZATION - TRANSACTION COSTS
431203	CLOSED 01/05- A/R SECURITIZATION - MONTHLY PROGRAM FEES
431204	CLOSED 01/05- A/R SECURITIZATION - MONTHLY FACILITY FEES
431205	CLOSED 01/05- A/R SECURITIZATION - DISCOUNT ON RETAINED INTEREST
431298	CLOSED 03/07 - INTEREST EXPENSE FROM FINANCIAL LIABILITIES (JDE CO. ONLY)
431299	CLOSED 12/06 - INTEREST EXPENSE (JDE CO ONLY)
432001	ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED
432002	AMI AFUDC - BORROWED
432003	CPCN GENERATION AFUDC - BORROWED
433001	CLOSED 08/10 - CURR MONTH NET INC
433002	CLOSED 09/08 - RETAINED EARNINGS
433050	CLOSED 08/10 - SAP ONLY - RECLASS NET INCOME TO CURRENT YEAR RETAINED EARNINGS - OFFSET
433051	CLOSED 03/07 - SAP ONLY - RECLASS DIVIDENDS TO CURRENT YEAR RETAINED EARNINGS - OFFSET
433092	CLOSED 03/07 - OTHER MOVEMENTS RETAINED EARNINGS (JDE CO ONLY)
433093	CLOSED 04/10 - PAA-NON-CONTROLLING INTEREST IS
433094	CLOSED 07/08 - UNAPP RETAINED EARN (FORMERLY OTHER MOVEMENTS RETAINED EARNINGS (JDE CO ONL
433095	ACCOUNT VALUE WAS NEVER USED
433096	CLOSED 07/08 - BEGINNING RETAINED EARNINGS (JDE CO ONLY)
433097	CLOSED 07/08 - RETAINED EARNINGS (JDE CO ONLY)
433098	CLOSED 02/10 - NON-CONTROLLING INTEREST - INC STMT - CENTRO
433099	CLOSED 03/07 - NET INCOME - DISCO OPS (JDE CO ONLY)
433100	REVENUES - DISCONTINUED OPERATIONS
433101	OTHER EXPENSES - DISCONTINUED OPERATIONS
433102	FED CURRENT INCOME TAXES - DISCO OPS
433103	ST CURRENT INCOME TAXES - DISCO OPS
433104	FED DEFERRED INCOME TAXES - DISCO OPS
433105	ST DEFERRED INCOME TAXES - DISCO OPS
433150	CLOSED 02/08 - SAP ONLY - RECLASS EQUITY IN EARNINGS OF SUBSIDIARY TO CURRENT YEAR RETAINED E/
434002	CLOSED 09/09 - CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE
435001	CLOSED 09/09 - CUMM EFFECT OF ACCT CHANGE
435002	CLOSED 03/07 - CUMM EFFECT OF ACCT CHANGE-ARO-GENERATION
435003	CLOSED 03/07 - CUMM EFFECT OF ACCT CHANGE-ARO-TRANSMISSION
435005	CLOSED 03/07 - CUMM EFFECT OF ACCT CHANGE-ARO-DISTRIBUTION
435006	CLOSED 03/07 - CUMM EFFECT OF ACCT CHANGE-ARO-GAS
435007	CLOSED 03/07 - CUMM EFFECT OF ACCT CHANGE-ARO-COMMON
435098	CLOSED 03/07 - CUMULATIVE EFFECT OF ACCTG CHANGE (JDE CO ONLY)
435099	CLOSED 03/07 - EXTRAORDINARY ITEMS (JDE CO ONLY)
437001	CLOSED 09/09 - PFD DIV-\$25 PV-5%
437003	CLOSED 09/09 - PFD DIV W/O PV-\$8.72

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
437006	CLOSED 09/09 - PFD DIV AUCTION RATE
437007	CLOSED 09/09 - PFD DIV W/O PV-5.875
437099	CLOSED 03/07 - PREFERRED DIVIDENDS (JDE CO ONLY)
438001	CLOSED 07/08 - UNAPP RETAINED EARN (FORMERLY COMMON STK DIVS DECL - LEL)
438002	CLOSED 06/11 - COMMON STK DIVS DECL - EUSIC
438003	COMMON STK DIVS DECL - LEL
438004	CLOSED 02/10 - DIVIDENDS DECLARED - CENTRO
438005	COMMON STK DIVS DECL - PARENT FM KU
438006	COMMON STOCK DIV DECLARED PPL FM LKE
438099	CLOSED 03/07 - COMMON STOCK DIVIDENDS DECLARED (JDE CO ONLY)
439001	CLOSED 01/10 - ADJ TO RETAINED EARN
439002	RETAINED EARNINGS ADJ
440010	RESID (FUEL) - KWH - (STAT ONLY)
440011	RESID (FUEL) - CUS - (STAT ONLY)
440012	ELECTRIC RESIDENTIAL KW
440020	CLOSED 12/05 - RESID NON-VAR
440030	CLOSED 12/05 - DSM COST RECOVERY
440099	CLOSED 03/07 - ELECTRIC UTILITY REVENUES (JDE CO ONLY)
440101	ELECTRIC RESIDENTIAL DSM
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV
440104	ELECTRIC RESIDENTIAL FAC
440111	ELECTRIC RESIDENTIAL ECR
440112	CLOSED 02/18 - ELECTRIC RESIDENTIAL MSR
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)
440114	CLOSED 06/17 - ELECTRIC RESIDENTIAL VDT
440115	ELECTRIC RESIDENTIAL TCJA SURCREDIT
440116	ELECTRIC RESIDENTIAL DEMAND ECR
440117	ELECTRIC RESIDENTIAL ENERGY ECR
440118	ELECTRIC RESIDENTIAL DEMAND CHG REV
440119	ELECTRIC RESIDENTIAL CUST CHG REV
440120	CLOSED 01/10 - ELECTRIC RESIDENTIAL REV OFFSET
440121	ELECTRIC RESIDENTIAL SOLAR CAPACITY CHG
440122	ELECTRIC RESIDENTIAL SOLAR ENERGY CREDIT
440123	ELECTRIC RESIDENTIAL SOLAR FAC OFFSET
440124	ELECTRIC RESIDENTIAL SOLAR OST OFFSET
440126	ELECTRIC RESIDENTIAL SOLAR ENERGY FUEL CREDIT
440128	ELECTRIC RESIDENTIAL ECONOMIC RELIEF SURCREDIT
440129	ELECTRIC RESIDENTIAL RETIRED ASSET RECOVERY REV
442010	CLOSED 06/17 - SM COMRC/IND SALE-EL - KWH - (STAT ONLY)
442011	CLOSED 06/17 - SM COMRC/IND SALE-EL - CUS - (STAT ONLY)
442012	CLOSED 06/17 - SM COMRC/IND SALE-EL - KW - (STAT ONLY)
442020	LG COMMERC SALES-EL - KWH - (STAT ONLY)
442021	LG COMMERC SALES-EL - CUS - (STAT ONLY)
442022	CLOSED 06/17 - LG COMMERC SALES-EL - KW - (STAT ONLY)
442025	KU COMMERCIAL SALES - KWH - (STAT ONLY)
442026	KU COMMERCIAL SALES - CUS - (STAT ONLY)
442027	CLOSED 06/17 - KU COMMERCIAL SALES - KW - (STAT ONLY)
442030	LG INDUSTR SALES-EL-OTHER - KWH - (STAT ONLY)
442031	LG INDUSTR SALES-EL-OTHER - CUS - (STAT ONLY)
442032	CLOSED 12/09 - LG INDUSTR SALES-EL-ALCAN (WKE ONLY)
442033	CLOSED 12/09 - LG INDUSTR SALES-EL-SOUTHWIRE (WKE ONLY)
442034	CLOSED 06/17 - LG INDUSTR SALES-EL-OTHER - KW - (STAT ONLY)
442035	KU INDUSTRIAL SALES - KWH - (STAT ONLY)

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
442036	KU INDUSTRIAL SALES - CUS - (STAT ONLY)
442037	CLOSED 06/17 - KU INDUSTRIAL SALES - KW - (STAT ONLY)
442040	CLOSED 12/05 - SM COM/IND COST REC
442050	CLOSED 12/05 - LG COMM DSM COST REC
442065	CLOSED 06/17 - MINE POWER SALES (COAL) - KWH - (STAT ONLY)
442066	CLOSED 06/17 - MINE POWER SALES (COAL) - CUS - (STAT ONLY)
442067	CLOSED 06/17 - MINE POWER SALES (COAL) - KW - (STAT ONLY)
442101	ELECTRIC SMALL COMMERCIAL DSM
442102	ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV
442103	ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV
442104	ELECTRIC SMALL COMMERCIAL FAC
442105	CLOSED 06/17 - ELECTRIC SMALL COMMERCIAL STOD
442111	ELECTRIC SMALL COMMERCIAL ECR
442112	CLOSED 06/17 - ELECTRIC SMALL COMMERCIAL MSR
442113	ELECTRIC SMALL COMMERCIAL OSS TRACKER (ESM)
442114	CLOSED 06/17 - ELECTRIC SMALL COMMERCIAL VDT
442115	ELECTRIC SMALL COMMERCIAL TCJA SURCREDIT
442116	ELECTRIC SMALL COMMERCIAL DEMAND ECR
442117	ELECTRIC SMALL COMMERCIAL ENERGY ECR
442118	ELECTRIC SMALL COMMERCIAL DEMAND CHG REV
442119	ELECTRIC SMALL COMMERCIAL CUST CHG REV
442201	ELECTRIC LARGE COMMERCIAL DSM
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV
442204	ELECTRIC LARGE COMMERCIAL FAC
442205	CLOSED 06/17 - ELECTRIC LARGE COMMERCIAL STOD
442211	ELECTRIC LARGE COMMERCIAL ECR
442212	CLOSED 06/17 - ELECTRIC LARGE COMMERCIAL MSR
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)
442214	CLOSED 06/17 - ELECTRIC LARGE COMMERCIAL VDT
442215	ELECTRIC LARGE COMMERCIAL TCJA SURCREDIT
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV
442220	CLOSED 01/10 - ELECTRIC LARGE COMMERCIAL OFFSET
442221	ELECTRIC LARGE COMMERCIAL SOLAR CAPACITY CHG
442222	ELECTRIC LARGE COMMERCIAL SOLAR ENERGY CREDIT
442223	ELECTRIC LARGE COMMERCIAL SOLAR FAC OFFSET
442224	ELECTRIC LARGE COMMERCIAL SOLAR OST OFFSET
442225	ELECTRIC LARGE COMMERCIAL DEMAND EDR
442226	ELECTRIC LARGE COMMERCIAL SOLAR ENERGY FUEL CREDIT
442228	ELECTRIC LARGE COMMERCIAL ECONOMIC RELIEF SURCREDIT
442229	ELECTRIC LARGE COMMERCIAL RETIRED ASSET RECOVERY REV
442301	ELECTRIC INDUSTRIAL DSM
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV
442304	ELECTRIC INDUSTRIAL FAC
442305	CLOSED 06/17 - ELECTRIC INDUSTRIAL STOD
442311	ELECTRIC INDUSTRIAL ECR
442312	CLOSED 06/17 - ELECTRIC INDUSTRIAL MSR
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)
442314	CLOSED 06/17 - ELECTRIC INDUSTRIAL VDT
442315	ELECTRIC INDUSTRIAL TCJA SURCREDIT

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
442316	ELECTRIC INDUSTRIAL DEMAND ECR
442317	ELECTRIC INDUSTRIAL ENERGY ECR
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV
442319	ELECTRIC INDUSTRIAL CUST CHG REV
442320	CLOSED 01/10 - ELECTRIC INDUSTRIAL OFFSET
442321	ELECTRIC INDUSTRIAL SOLAR CAPACITY CHG
442322	ELECTRIC INDUSTRIAL SOLAR ENERGY CREDIT
442323	ELECTRIC INDUSTRIAL SOLAR FAC OFFSET
442324	ELECTRIC INDUSTRIAL SOLAR OST OFFSET
442325	ELECTRIC INDUSTRIAL DEMAND EDR
442326	ELECTRIC INDUSTRIAL SOLAR ENERGY FUEL CREDIT
442328	ELECTRIC INDUSTRIAL ECONOMIC RELIEF SURCREDIT
442329	ELECTRIC INDUSTRIAL RETIRED ASSET RECOVERY REV
442601	MINE POWER DSM
442602	MINE POWER ENERGY NON-FUEL REV
442603	MINE POWER ENERGY FUEL REV
442604	MINE POWER FAC
442605	CLOSED 06/17 - MINE POWER STOD
442611	MINE POWER ECR
442612	CLOSED 06/17 - MINE POWER MSR
442613	MINE POWER OSS TRACKER (ESM)
442614	CLOSED 06/17 - MINE POWER VDT
442615	MINE POWER TCJA SURCREDIT
442616	MINE POWER DEMAND ECR
442617	MINE POWER ENERGY ECR
442618	MINE POWER DEMAND CHG REV
442619	MINE POWER CUST CHG REV
442620	CLOSED 01/10 - MINE POWER REV OFFSET
444010	PUBLIC ST/HWY LIGHTS - KWH - (STAT ONLY)
444011	PUBLIC ST/HWY LIGHTS - CUS - (STAT ONLY)
444012	CLOSED 06/17 - PUBLIC ST/HWY LIGHTS - KW - (STAT ONLY)
444101	ELECTRIC STREET LIGHTING DSM
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV
444104	ELECTRIC STREET LIGHTING FAC
444105	CLOSED 06/17 - ELECTRIC STREET LIGHTING STOD
444111	ELECTRIC STREET LIGHTING ECR
444112	CLOSED 06/17 - ELECTRIC STREET LIGHTING MSR
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)
444114	CLOSED 06/17 - ELECTRIC STREET LIGHTING VDT
444115	ELECTRIC STREET LIGHTING TCJA SURCREDIT
444117	ELECTRIC STREET LIGHTING ENERGY ECR
444118	ELECTRIC STREET LIGHTING DEMAND CHG REV
444119	ELECTRIC STREET LIGHTING CUST CHG REV
444120	CLOSED 01/10 - ELECTRIC STREET LIGHTING OFFSET
444128	ELECTRIC STREET LIGHTING ECONOMIC RELIEF SURCREDIT
444129	ELECTRIC STREET LIGHTING RETIRED ASSET RECOVERY REV
445010	SALES-PUB AUTH-ELEC - KWH - (STAT ONLY)
445011	SALES-PUB AUTH-ELEC - CUS - (STAT ONLY)
445012	CLOSED 06/17 - SALES-PUB AUTH-ELEC - KW - (STAT ONLY)
445020	CLOSED 12/05 - EL-DSM COST RECOVERY
445030	CLOSED 06/17 - MUNICIPAL PUMPING - KWH - (STAT ONLY)
445031	CLOSED 06/17 - MUNICIPAL PUMPING - CUS - (STAT ONLY)
445032	CLOSED 06/17 - MUNICIPAL PUMPING - KW - (STAT ONLY)

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
445101	ELECTRIC PUBLIC AUTH DSM
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV
445104	ELECTRIC PUBLIC AUTH FAC
445105	CLOSED 06/17 - ELECTRIC PUBLIC AUTH STOD PCR
445111	ELECTRIC PUBLIC AUTH ECR
445112	CLOSED 06/17 - ELECTRIC PUBLIC AUTH MSR
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)
445114	CLOSED 06/17 - ELECTRIC PUBLIC AUTH VDT
445115	ELECTRIC PUBLIC AUTH TCJA SURCREDIT
445116	ELECTRIC PUBLIC AUTH DEMAND ECR
445117	ELECTRIC PUBLIC AUTH ENERGY ECR
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV
445119	ELECTRIC PUBLIC AUTH CUST CHG REV
445120	CLOSED 01/10 - ELECTRIC PUBLIC AUTH OFFSET
445121	ELECTRIC PUBLIC AUTH SOLAR CAPACITY CHG
445122	ELECTRIC PUBLIC AUTH SOLAR ENERGY CREDIT
445123	ELECTRIC PUBLIC AUTH SOLAR FAC OFFSET
445124	ELECTRIC PUBLIC AUTH SOLAR OST OFFSET
445125	ELECTRIC PUBLIC AUTH DEMAND EDR
445126	ELECTRIC PUBLIC AUTH SOLAR ENERGY FUEL CREDIT
445128	ELECTRIC PUBLIC AUTH ECONOMIC RELIEF SURCREDIT
445129	ELECTRIC PUBLIC AUTH RETIRED ASSET RECOVERY REV
445301	MUNI PUMPING DSM
445302	MUNI PUMPING ENERGY NON-FUEL REV
445303	MUNI PUMPING ENERGY FUEL REV
445304	MUNI PUMPING FAC
445305	CLOSED 06/17 - MUNICIPAL PUMPING STOD
445311	MUNI PUMPING ECR
445312	CLOSED 06/17 - MUNI PUMPING MSR
445313	MUNI PUMPING OSS TRACKER (ESM)
445314	CLOSED 06/17 - MUNI PUMPING VDT
445315	MUNI PUMPING TCJA SURCREDIT
445316	MUNI PUMPING DEMAND ECR
445317	MUNI PUMPING ENERGY ECR
445318	MUNI PUMPING DEMAND CHG REV
445319	MUNI PUMPING CUST CHG REV
445320	CLOSED 01/10 - MUNI PUMPING REV OFFSET
447005	I/C SALES - OSS
447006	I/C SALES NL
447007	CLOSED 09/09 - I/C SALES - WKEC
447008	CLOSED 09/09 - I/C SALES - LEM
447010	CLOSED 06/17 - FIRM SALES - ENERGY-OTHER - KWH - (STAT ONLY)
447011	FIRM SALES - ENERGY-OTHER - CUS - (STAT ONLY)
447012	CLOSED 12/09 - FIRM SALES - ENERGY-BREC
447013	CLOSED 12/09 - FIRM SALES - ENERGY-OGLETHORPE
447014	CLOSED 12/09 - FIRM SALES - ENERGY-HMPL
447015	CLOSED 11/09 - FIRM SALES - ENERGY-HOOSIER
447016	CLOSED 04/11 - SALES - MISO DAY 2 - OSS
447017	CLOSED 06/17 - FIRM SALES - ENERGY-OTHER - KW - (STAT ONLY)
447020	CLOSED 08/10 - FIRM SALES - DEMAND-OTHER
447021	FIRM SALES - MUNI/BEREA - KWH - (STAT ONLY)
447022	FIRM SALES - MUNI/BEREA - CUS
447023	CLOSED 06/17 - FIRM SALES - MUNICIPALS - KW - (STAT ONLY)

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
447030	CLOSED 11/09 - WHEELING SLS-ENERGY
447040	CLOSED 11/09 - WHEELING SLS-TRANS
447043	CLOSED 12/09 - BULK POWER SALES - DEMAND - KWH - (STAT ONLY)
447044	CLOSED 12/09 - BULK POWER SALES - DEMAND - CUS
447045	CLOSED 12/09 - BULK POWER SALES - ENERGY - KWH - (STAT ONLY)
447046	CLOSED 11/09 - BULK POWER SALES - ENERGY - CUS
447049	SPOT SALES - ENERGY
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES
447051	CLOSED 06/17 - SPOT SALES - ENERGY - KW - (STAT ONLY)
447055	CLOSED 08/10 - SPOT SALES - DEMAND
447060	CLOSED 08/10 - SPOT SALES - TRANS
447061	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION
447062	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION
447063	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION
447064	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION
447065	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION
447066	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION
447067	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION
447068	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION
447081	CLOSED 11/09 - ANC REV-SCHED
447090	CLOSED 11/09 - POWER SALES - CALL OPTION
447098	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL SCH 2
447099	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL OSS SCH 2
447100	CLOSED 06/17 - BROKERED SALES
447101	CLOSED 11/09 - BROKERED SALES-KWH
447103	CLOSED 12/09 - BROKERED OFF SYSTEM SALES - DEMAND
447104	CLOSED 11/09 - BROKERED OFF SYSTEM SALES - TRANSMISSION
447105	CLOSED 12/09 - BROKERED OFF SYSTEM SALES - CUST
447106	CLOSED 12/09 - INTERCOMPANY BROKERED SALES
447107	ACCOUNT VALUE WAS NEVER USED
447108	ACCOUNT VALUE WAS NEVER USED
447109	CLOSED 12/09 - BROKERED SALES - MISO DAY 2
447110	CLOSED 06/17 - SETTLED SWAP REVENUE
447120	CLOSED 08/10 - SETTLED SWAP REVENUE - PROPRIETARY
447121	CLOSED 08/10 - SETTLED SWAP/REVENUE - PROPRIETARY - NETTING
447200	CLOSED 06/17 - BROKERED PURCHASES
447202	CLOSED 09/09 - INTERCO. BROKERED PURCHASES - WKEC
447203	ACCOUNT VALUE WAS NEVER USED
447209	CLOSED 12/09 - BROKERED PURCHASES - MISO Day 2
447210	CLOSED 01/13 - SETTLED SWAP EXPENSE
447220	CLOSED 08/10 - SETTLED SWAP EXPENSE - PROPRIETARY
447221	CLOSED 08/10 - SETTLED SWAP EXPENSE - PROPRIETARY - NETTING
447302	RESALE MUNICIPALS BASE REV
447303	RESALE MUNICIPALS BASE REV FUEL
447304	RESALE MUNICIPALS FAC
447318	RESALE MUNICIPALS DEMAND CHG REV
447319	RESALE MUNICIPALS CUST CHG REV
447320	CLOSED 08/10 - RESALE MUNICIPALS OFFSET
447402	ELEC WLSE SPECIAL CONTRACT - NON-FUEL REV
447403	ELEC WLSE SPECIAL CONTRACT - FUEL REV
447418	ELEC WLSE SPECIAL CONTRACT - DEMAND CHG REV
447419	ELEC WLSE SPECIAL CONTRACT - CUST CHG REV
447997	CLOSED 08/10 - NET OFF-SYSTEM SALES AND PURCHASES FOR RESALE CLEARING (WKE ONLY)
449102	PROVISION FOR RATE REFUND/COLLECTION

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
449105	RATE REFUNDS-RETAIL
449107	CLOSED 11/09 - RATE REFUNDS-FOREIGN
449199	CLOSED 03/07 - UTILITY REFUNDS (JDE CO ONLY)
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST
451001	RECONNECT CHRG-ELEC
451002	TEMPORARY SERV-ELEC
451003	CLOSED 11/09 - SERV CUST INSTL-ELEC
451004	OTH SERVICE REV-ELEC
451005	UNAUTHORIZED RECONNECT (UAR)
451006	AMI OPT OUT FEE REVENUE
454001	CATV ATTACH RENT
454002	OTH RENT-ELEC PROP
454003	RENT FRM FIBER OPTIC
454004	CLOSED 01/10 - RENT INCOME-ASSOC. CO. KU ENERGY
454006	FACILITY CHARGES
454007	ELECTRIC VEHICLE CHARGING STATION RENTAL
454008	REFINED COAL LICENSE FEE
454009	RENT ELECTRIC PROPERTY - LEASE
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)
456001	CLOSED 01/10 - MATERIAL PROFIT-ELEC
456002	CLOSED 06/06 - NL TRAN OF ELEC ENERGY
456003	COMP-TAX REMIT-ELEC
456004	COMP-STBY PWR-H2O CO
456005	CLOSED 01/10 - ENRG ANALYS-RES-ELEC
456006	CLOSED 06/06 - NL TRAN OF ELEC ENERGY - 3RD PARTY
456007	RET CHECK CHRG-ELEC
456008	OTHER MISC ELEC REVS
456009	CLOSED 11/09 - SLS-SAFE CL TST RES
456010	CLOSED 05/06 - IMEA TRANS CHARGE
456011	CLOSED 05/06 - IMPA TRANS CHARGE
456012	CLOSED 11/09 - IMPA TRANS LOSSES
456013	CLOSED 01/10 - LPM LD DISPATCH FEE
456014	I/C MISC ELECTRIC REVENUE (PPL ELIM)
456015	CLOSED 11/09 - TVA DISPATCH FEES
456016	CLOSED 11/09 - ENERTECH INC FEES
456017	CLOSED 11/09 - HOME SVCS INC FEES
456018	CLOSED 08/22 - COAL RESALE REVENUES - REFINED COAL
456019	CLOSED 11/09 - LGANDE CREDIT CORP. FEES
456020	CLOSED 06/06 - NL SCH 1 ANC REV-SCHED, SYST CTRL, DISP
456021	CLOSED 06/06 - NL SCH 2 ANC REV-REACTIVE SUP/VOLTAGE
456022	INDUSTRIAL COAL SERVICES INCOME
456023	COAL RESALE EXPENSES - REFINED COAL
456024	INDUSTRIAL COAL SERVICES EXPENSE
456025	CLOSED 04/10 - OSS RSG MWP
456026	CLOSED 09/12 - OTHER BREC RELATED REVENUE (WKE ONLY)
456027	CLOSED 06/06 - TRANS OF ELEC ENERGY CUS
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)
456029	CLOSED 06/18 - GYPSUM REVENUES
456030	CLOSED 04/20 - FORFEITED REFUNDABLE ADVANCES
456031	SSP - SUBSCRIPTION FEES
456032	NET PROFIT ON SALE OF MATERIALS/SUPPLIES - ELECTRIC
456033	HOMESERVE

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
456034	BREC SETTLEMENT
456035	EV FAST CHARGER REVENUES
456036	SPECIAL ITEM REVENUE
456037	SPECIAL ITEM REVENUE OFFSET
456038	MISC ELECTRIC REVENUE OIE
456040	CLOSED 01/10 - TRANSMISSION SERVICE OPERATOR REVENUES
456041	CLOSED 11/09 - PERFORMANCE BASED RATES
456042	CLOSED 11/09 - FUTURES INCOME
456043	CLOSED 08/10 - MISO SCHEDULE 10 OFFSET
456050	CLOSED 01/10 - TRANSMISSION FOR RESALE
456051	CLOSED 06/06 - OSS TRAN OF ELEC ENERGY
456052	CLOSED 06/06 - OSS SCH 1 ANC REV-SCHED, SYST CTRL, DISP
456053	CLOSED 06/06 - OSS SCH 2 ANC REV-REACTIVE SUP/VOLTAGE CN
456054	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION
456055	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION
456056	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION
456057	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION
456058	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION
456090	REVENUE FROM RECS - COMPANY OWNED
456091	REVENUE FROM RECS - PURCHASED POWER
456097	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL SCH 1
456098	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL OSS SCH 1
456099	POWER DELIVERED TO GOVERNMENT (STAT ONLY)
456100	CLOSED 03/06 - PWR DEL TO GOVT
456101	CLOSED 06/17 - BASE OTHER ELECTRIC REVENUES-WHEELING-MISO - (STAT ONLY)
456102	CLOSED 06/17 - ANCILLARY SERVICE SCHEDULE 1-MISO
456103	CLOSED 06/17 - ANCILLARY SERVICE SCHEDULE 2-MISO
456104	CLOSED 01/10 - BASE ELECTRIC REVENUES-OSS-MISO
456105	CLOSED 06/17 - ANCILLARY SERVICE SCHEDULE 1-OSS-MISO
456106	CLOSED 06/17 - ANCILLARY SERVICE SCHEDULE 2-OSS-MISO
456107	CLOSED 04/10 - IMEA TRANSMISSION CHARGE
456108	CLOSED 04/10 - IMPA TRANSMISSION CHARGE
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY
456110	ELEC WLSE SPECIAL CONTRACT - TRANSMISSION
456111	SPECIAL ITEM REVENUE - WHOLESALE
456112	SPECIAL ITEM REVENUE OFFSET - WHOLESALE
456114	CLOSED 06/17 - INTERCOMPANY TRANSMISSION REVENUE - RETAIL SOURCING OSS
456115	FERC CIAC TAX GROSS UP - TRANSMISSION
456116	CLOSED 06/17 - INTERCOMPANY TRANSMISSION REVENUE - MUNICIPALS
456118	CLOSED 06/17 - INTRACOMPANY TRANSMISSION REVENUE - NATIVE LOAD
456119	CLOSED 06/17 - INTRACOMPANY TRANSMISSION REVENUE - RETAIL SOURCING OSS
456124	CLOSED 06/17 - I/C TRANSMISSION RETAIL REVENUE - NATIVE LOAD
456127	CLOSED 06/17 - TRANSMISSION SERVICE REVENUE - CC (OSS-STAT ONLY)
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION
456143	INTERCOMPANY NATIVE LOAD DEMAND TRANSMISSION

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION
456160	INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION
456163	INTRACOMPANY NATIVE LOAD DEMAND TRANSMISSION
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS
457101	DIRECT COSTS CHARGED
457102	CLOSED 01/10 - ANCILLARY SERVICE REVENUE SCHEDULE 1 - OSS-MISO
457103	CLOSED 01/10 - ANCILLARY SERVICE REVENUE SCHEDULE 2 - OSS-MISO
457201	INDIRECT COSTS CHARGED
458101	DIRECT COSTS CHARGED - NON-AFFILIATE COMPANIES
480010	RESID VARIABLE(FUEL) - MCF - (STAT ONLY)
480011	RESID VARIABLE(FUEL) - CUS - (STAT ONLY)
480020	CLOSED 11/09 - RES NON-VAR GAS
480030	CLOSED 12/05 - RES DSM COST REC-GAS
480099	CLOSED 03/07 - GAS UTILITY REVENUES (JDE CO ONLY)
480101	GAS RESIDENTIAL DSM
480102	GAS RESIDENTIAL ENERGY REV
480104	GAS RESIDENTIAL GSC
480106	GAS RESIDENTIAL GLT DISTR
480107	GAS RESIDENTIAL WNA
480108	GAS RESIDENTIAL GLT TRANS
480114	CLOSED 06/17 - GAS RESIDENTIAL VDT
480115	GAS RESIDENTIAL TCJA SURCREDIT
480119	GAS RESIDENTIAL CUST CHG REV
480128	GAS RESIDENTIAL ECONOMIC RELIEF SURCREDIT
481010	COMMERCIAL SALES-GAS - CU - (STAT ONLY)
481011	COMMERCIAL SALES-GAS - MCF - (STAT ONLY)
481020	INDUSTRIAL SALES-GAS - CU - (STAT ONLY)
481021	INDUSTRIAL SALES-GAS - MCF - (STAT ONLY)
481101	GAS COMMERCIAL DSM
481102	GAS COMMERCIAL ENERGY REV
481104	GAS COMMERCIAL GSC
481105	GAS COMMERCIAL CASHOUT
481106	GAS COMMERCIAL GLT DISTR
481107	GAS COMMERCIAL WNA
481108	GAS COMMERCIAL GLT TRANS
481114	CLOSED 06/17 - GAS COMMERCIAL VDT
481115	GAS COMMERCIAL TCJA SURCREDIT
481119	GAS COMMERCIAL CUST CHG REV
481128	GAS COMMERCIAL ECONOMIC RELIEF SURCREDIT
481201	GAS INDUSTRIAL DSM
481202	GAS INDUSTRIAL ENERGY REV
481204	GAS INDUSTRIAL GSC
481205	GAS INDUSTRIAL CASHOUT
481206	GAS INDUSTRIAL GLT DISTR

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
481208	GAS INDUSTRIAL GLT TRANS
481214	CLOSED 06/17 - GAS INDUSTRIAL VDT
481215	GAS INDUSTRIAL TCJA SURCREDIT
481219	GAS INDUSTRIAL CUST CHG REV
481228	GAS INDUSTRIAL ECONOMIC RELIEF SURCREDIT
482010	SALES-PUB AUTH-GAS - CUS - (STAT ONLY)
482011	SALES-PUB AUTH-GAS - MCF - (STAT ONLY)
482020	CLOSED 12/05 - GAS-DSM COST REC
482101	GAS PUBLIC AUTH DSM
482102	GAS PUBLIC AUTH ENERGY REV
482104	GAS PUBLIC AUTH GSC
482105	GAS PUBLIC AUTH CASHOUT
482106	GAS PUBLIC AUTH GLT DISTR
482107	GAS PUBLIC AUTH WNA
482108	GAS PUBLIC AUTH GLT TRANS
482114	CLOSED 06/17 - GAS PUBLIC AUTH VDT
482115	GAS PUBLIC AUTH TCJA SURCREDIT
482119	GAS PUBLIC AUTH CUST CHG REV
482128	GAS PUBLIC AUTH ECONOMIC RELIEF SURCREDIT
482219	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
483001	OFF SYSTEM SALES FOR RESALE (MCF) - (STAT ONLY)
483002	CLOSED 11/09 - OFF SYSTEM SALES FOR RESALE (CU)
483003	CLOSED 01/10 - SETTLED SWAP REVENUE - NG
483004	CLOSED 01/10 - SETTLED SWAP EXPENSE - NG
483005	CLOSED 01/10 - SETTLED FUTURE REVENUE - NG
483006	CLOSED 01/10 - SETTLED FUTURE EXPENSE - NG
483007	CLOSED 01/10 - SETTLED SWAP/FUTURE REVENUE - NG - NETTING
483008	CLOSED 01/10 - SETTLED SWAP/FUTURE EXPENSE - NG - NETTING
484001	GAS INTERDEPARTMENTAL SALES
484102	GAS INTERDEPARTMENTAL BASE REVENUES
484104	GAS INTERDEPARTMENTAL GSC
484105	PADDYS RUN CASHOUT - INTRACOMPANY
484106	GAS INTERDEPARTMENTAL GLT DISTR
484108	GAS INTERDEPARTMENTAL GLT TRANS
484114	CLOSED 05/11 - GAS INTERDEPARTMENTAL VDT
484115	GAS INTERDEPARTMENTAL TCJA SURCREDIT
484119	GAS INTERDEPARTMENTAL CUSTOMER CHARGE
487001	FORFEITED DISC/LATE PAYMENT CHARGE-GAS
488001	RECONNECT CHRG-GAS
488002	CLOSED 01/10 - TEMPORARY SERV-GAS
488003	INSPECTION CHARGE-GAS
488004	METER TESTS-GAS
488005	GAS METER PULSE SERVICE
488006	UNAUTHORIZED RECONNECT (UAR) - GAS
488007	GAS AMI OPT OUT FEE REVENUE
489001	CLOSED 03/09 - REV-GAS TRANS-INDUST
489002	CLOSED 03/09 - DIR PAY-GAS TRANSP
489003	CLOSED 03/09 - REV-GAS TRANSP-COMM
489004	CLOSED 03/09 - REV-GAS TR-PUB AUTH
489013	CLOSED 05/08 - REV-TR-DSM COST REC
489101	CLOSED 03/09 - GAS TRASPORT DSM
489114	CLOSED 03/09 - GAS TRASPORT VDT
489115	CLOSED 03/09 - GAS TRANSPORTATION REVENUE - INTERDEPARTMENT
489201	GAS TRANSPORT INTERDEPARTMENTAL - BASE

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
489204	GAS TRANSPORT INTERDEP - CASHOUT OFO/UCDI
489205	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
489214	CLOSED 05/11 - GAS TRANSPORT INTERDEPARTMENTAL - VDT
489215	GAS TRANSPORT - INTERDEPARTMENTAL
489219	CLOSED 05/11 - GAS TRANSPORT INTERDEPARTMENTAL - CUSTOMER CHARGE
489301	INDUSTRIAL TRANSPORT - DSM
489302	INDUSTRIAL TRANSPORT - BASE
489304	INDUSTRIAL TRANSPORT - CASHOUT OFO/UCDI
489306	INDUSTRIAL TRANSPORT - GLT-DISTRIBUTION
489308	INDUSTRIAL TRANSPORT - GLT-TRANSMISSION
489310	INDUSTRIAL TRANSPORT - CUSTOMERS (STAT ONLY)
489312	GAS TRANSPORT - DIRECT PAY - STATS ONLY
489314	CLOSED 06/17 - GAS TRANSPORT - VDT
489315	GAS TRANSPORT - TCJA SURCREDIT
489317	INDUSTRIAL TRANSPORT - ECONOMIC RELIEF SURCREDIT
489319	INDUSTRIAL TRANSPORT - CUSTOMER CHARGE
489320	COMMERCIAL TRANSPORT - CUSTOMERS (STAT ONLY)
489321	COMMERCIAL TRANSPORT - DSM
489322	COMMERCIAL TRANSPORT - BASE
489324	COMMERCIAL TRANSPORT - CASOUT OFO/UCDI
489326	COMMERCIAL TRANSPORT - GLT-DISTRIBUTION
489327	COMMERCIAL TRANSPORT - ECONOMIC RELIEF SURCREDIT
489328	COMMERCIAL TRANSPORT - GLT-TRANSMISSION
489329	COMMERCIAL TRANSPORT - CUSTOMER CHARGE
489330	PUBLIC AUTHORITY TRANSPORT - CUSTOMERS (STAT ONLY)
489331	PUBLIC AUTHORITY TRANSPORT - DSM
489332	PUBLIC AUTHORITY TRANSPORT - BASE
489334	PUBLIC AUTHORITY TRANSPORT - CASHOUT OFD/UCDI
489336	PUBLIC AUTHORITY TRANSPORT - GLT-DISTRIBUTION
489337	PUBLIC AUTHORITY TRANSPORT - ECONOMIC RELIEF SURCREDIT
489338	PUBLIC AUTHORITY TRANSPORT - GLT-TRANSMISSION
489339	PUBLIC AUTHORITY TRANSPORT - CUSTOMER CHARGE
493001	RENT-GAS PROPERTY
493002	RENT GAS PROPERTY - LEASE
493900	I/C JOINT USE RENT REVENUE-GAS-INDIRECT
493901	I/C JOINT USE RENT REVENUE FROM PPL-GAS-INDIRECT
494001	CLOSED 01/10 - INTERDEPT RENTS
495001	CLOSED 11/09 - MATERIAL PROFIT-GAS
495002	COMP-TAX REMIT-GAS
495003	CLOSED 11/09 - ENRG ANLYS-RES-GAS
495005	RET CHECK CHRG-GAS
495006	OTHER GAS REVENUES
495008	CLOSED 01/10 - CNG REVENUES
495009	CLOSED 11/09 - ENERTECH INC FEES
495010	CLOSED 01/10 - HOME SVCE INC FEES
495011	CLOSED 11/09 - GAS LINE REPR PROFIT
495013	CLOSED 11/09 - CUSTOMER GAS LINE INSTALLATION
495014	CLOSED 11/09 - LG&E CREDIT CORP. FEES
495015	CLOSED 12/09 - LG&E NRB GAS REVENUES
495016	SPECIAL ITEM REVENUE - GAS
495017	SPECIAL ITEM REVENUE OFFSET - GAS
495024	I/C MISC GAS REVENUE (PPL ELIM)
495032	NET PROFIT ON SALE OF MATERIALS/SUPPLIES - GAS
495102	CLOSED 04/15 - PURCHASED GAS REFUND

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
495103	CLOSED 04/15 - OVER/UNDER GAS SUPPLY COST ACTUAL ADJ
495104	CLOSED 04/15 - OVER/UNDER GAS SUPPLY COST BALANCE ADJ
495107	CLOSED 04/15 - WHOLESALE SALES MARGIN
495108	CLOSED 04/15 - ACQ AND TRANS INCENTIVE
495109	CLOSED 04/15 - PRB RECOVERY
500100	OPER SUPER/ENG
500900	OPER SUPER/ENG - INDIRECT
501001	FUEL-COAL - TON
501002	FUEL-COAL - BTU - (STAT ONLY)
501003	CLOSED 06/18 - COAL ADDITIVES
501004	FUEL COAL - TO SOURCE UTILITY OSS
501005	FUEL COAL - OSS
501006	FUEL COAL - OFFSET
501007	FUEL COAL - TO SOURCE UTILITY RETAIL
501008	CLOSED 01/10 - FUEL COAL - INTERCOMPANY LEM
501009	OSS INCREMENTAL COAL EXPENSE
501018	REFINED COAL - TC COAL HANDLING SERVICES
501019	REFINED COAL - COAL YARD SERVICES
501020	START-UP OIL -GAL
501021	START-UP OIL - BTU - (STAT ONLY)
501022	STABILIZATION OIL - GAL
501023	STABILIZATION OIL - BTU - (STAT ONLY)
501024	CLOSED 06/17 - GENERATION OIL - GAL - (STAT ONLY)
501025	CLOSED 06/17 - GENERATION OIL - BTU - (STAT ONLY)
501026	CLOSED 11/17 - COAL ICS EXPENSES
501027	CLOSED 06/19 - AMORTIZATION OF REFINED COAL - COAL YARD SERVICES - KY
501028	AMORTIZATION OF REFINED COAL - COAL YARD SERVICES - KY
501030	CLOSED 06/17 - PETROLEUM COKE - TON - (STAT ONLY)
501040	CLOSED 01/10 - START-UP PROPANE-GAL WKE ONLY
501060	CLOSED 11/09 - SYNFUEL - TON
501090	FUEL HANDLING
501091	CLOSED 09/21 - FUEL SAMPLING AND TESTING
501092	CLOSED 06/17 - FUEL HANDLING-GALS - (STAT ONLY)
501093	CLOSED 08/10 - FUEL HANDLING-BTU
501099	KWH GENERATED-COAL - (STAT ONLY)
501100	START-UP GAS - MCF
501101	START-UP GAS - BTU - (STAT ONLY)
501102	STABILIZATION GAS - MCF
501103	STABILIZATION GAS - BTU - (STAT ONLY)
501110	CLOSED 06/17 - GENERATION GAS - MAIN BOILER -MCF - (STAT ONLY)
501115	CLOSED 11/09 - FUEL REFUND ADJUSTMENT
501200	BOTTOM ASH DISPOSAL
501201	CLOSED 08/16 - PLANT-ECR BOTTOM ASH DISPOSAL
501202	CLOSED 06/18 - BOTTOM ASH PROCEEDS
501203	ECR BOTTOM ASH DISPOSAL
501250	CLOSED 04/20 - FLY ASH PROCEEDS
501251	CLOSED 06/18 - FLY ASH DISPOSAL
501252	CLOSED 08/16 - PLANT-ECR FLY ASH DISPOSAL
501253	ECR FLY ASH DISPOSAL
501299	CLOSED 06/17 - KWH GENERATED-OIL - (STAT ONLY)
501399	CLOSED 03/07 - FUEL FOR GENERATION (JDE CO ONLY)
501919	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
501990	FUEL HANDLING - INDIRECT
501993	CLOSED 06/17 - FUELS PROCUREMENT - INDIRECT

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
501997	CLOSED 08/10 - FUEL CLEARING WKE ONLY
501998	CLOSED 02/05 - FUEL-INDIR LAB ALLOC
501999	CLOSED 02/05 - FUEL-OTHER OH ALLOC
502001	OTHER WASTE DISPOSAL
502002	BOILER SYSTEMS OPR
502003	SDRS OPERATION
502004	SDRS-H2O SYS OPR
502005	CLOSED 06/18 - SLUDGE STAB SYS OPR
502006	SCRUBBER REACTANT EX
502007	CLOSED 06/17 - REAGENT PREP OPR WKE ONLY
502008	CLOSED 06/17 - WASTE TREATMENT OPR WKE ONLY
502009	CLOSED 06/17 - STEAM EXP CARRYING COST (WKE ONLY)
502010	CLOSED 01/10 - STEAM EXP CLEAN AIR (WKE ONLY)
502011	ECR OTHER WASTE DISPOSAL
502012	LANDFILL OPERATION
502013	ECR LANDFILL OPERATIONS
502014	PROCESS WATER CHEMICALS
502015	ECR EFFLUENT WATERS CHEMICALS
502017	ECR EFFLUENT WATER OPERATIONS
502018	WATER TREATMENT CHEMICALS
502021	CLOSED 06/17 - OTHER WASTE DISPOSAL - RETAIL
502022	CLOSED 06/18 - OTHER WASTE DISPOSAL - OSS
502023	CLOSED 06/18 - OTHER WASTE DISPOSAL - OFFSET
502024	CLOSED 06/17 - SCRUBBER REACTANT - RETAIL
502025	REACTANT - EXTERNAL OSS
502026	SCRUBBER REACTANT - OFFSET
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS
502056	CLOSED 06/18 - ECR SCRUBBER REACTANT EX
502057	CLOSED 06/18 - ECR SCRUBBER REACTANT OSS OFFSET
502058	CLOSED 06/18 - ECR SCRUBBER REACTANT EX - OSS
502100	STM EXP(EX SDRS.SPP)
502900	STM EXP(EX SDRS.SPP) - INDIRECT
503100	CLOSED 07/10 - STEAM-OTHER SOURCES
504001	CLOSED 06/18 - STEAM XFERRED - CR - PROJECT USE
505100	ELECTRIC SYS OPR
505200	HYDROGEN/GASES
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT
506051	ECR STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT
506100	MISC STM PWR EXP
506101	CLOSED 09/09 - ADDITIONAL PAYMENT DUE WKE (HMPL ONLY)
506102	CLOSED 06/17 - MISC STM PWR EXP-GALS - (STAT ONLY)
506103	CLOSED 06/17 - MISC STM PWR EXP-BTU - (STAT ONLY)
506104	NOX REDUCTION REAGENT
506105	OPERATION OF SCR/NOX REDUCTION EQUIP
506106	CLOSED 06/17 - SCR/NOX - RETAIL
506107	AMMONIA - EXTERNAL OSS
506108	SCR/NOX - OFFSET
506109	SORBENT INJECTION OPERATION
506110	MERCURY MONITORS OPERATIONS
506111	ACTIVATED CARBON
506112	SORBENT REACTANT - REAGENT ONLY
506113	LIQUID INJECTION - REAGENT ONLY
506114	AMMONIA - TO SOURCE UTILITY OSS
506150	CLOSED 09/21 - ECR MERCURY MONITORS OPERATIONS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
506151	ECR ACTIVATED CARBON
506152	ECR SORBENT REACTANT - REAGENT ONLY
506153	ECR LIQUID INJECTION - REAGENT ONLY
506154	ECR NOX REDUCTION REAGENT
506155	CLOSED 06/17 - ECR OPERATION OF SCR/NOX REDUCTION EQUIP
506156	CLOSED 08/22 - ECR BAGHOUSE OPERATIONS
506159	ECR SORBENT INJECTION OPERATION
506160	ECR OTHER STEAM EXPENSE OSS OFFSET
506161	ECR ACTIVATED CARBON - OSS
506162	ECR SORBENT REACTANT - REAGENT ONLY - OSS
506163	ECR NOX REDUCTION REAGENT - OSS
506164	ECR LIQUID INJECTION - REAGENT ONLY - OSS
506199	CLOSED 03/09 - CAPITAL EXPENSES - DISCONTINUED OPS
506900	MISC STM PWR EXP - INDIRECT
507100	RENTS-STEAM
507900	CLOSED 06/17 - I/C JOINT USE RENT EXPENSE-GEN-INDIRECT
509001	CLOSED 01/09 - SO2 EMISSION ALLOWANCES
509002	SO2 EMISSION ALLOWANCES
509003	NOX EMISSION ALLOWANCES
509004	CLOSED 06/17 - EMISSION ALLOWANCES - RETAIL
509005	CLOSED 01/09 - EMISSION ALLOWANCES - OSS
509006	CLOSED 01/09 - EMISSION ALLOWANCES - OFFSET
509007	EMISSION ALLOWANCES - EXTERNAL OSS
509008	EMISSION ALLOWANCES - OFFSET
509009	EMISSION ALLOWANCES - TO SOURCE UTILITY OSS
509052	ECR SO2 EMISSION ALLOWANCES
509053	ECR NOX EMISSION ALLOWANCES
509100	CLOSED 01/10 - ALLOWANCES - CLEAR AIR
510100	MTCE SUPER/ENG - STEAM
510900	MTCE SUPER/ENG - STEAM - INDIRECT
511100	MTCE-STRUCTURES
511900	MTCE-STRUCTURES - INDIRECT
512005	MAINTENANCE-SDRS
512007	CLOSED 09/12 - MTCE-REAGENT PREP (WKE ONLY)
512008	CLOSED 01/10 - MTCE-WASTE TREATMENT (WKE ONLY)
512011	INSTR/CNTRL-ENVRNL
512015	SDRS-COMMON H2O SYS
512016	MAINTENANCE - MERC CONTROL
512017	MTCE-SLUDGE STAB SYS
512051	CLOSED 06/17 - ECR INSTR/CNTRL-ENVRNL
512055	ECR MAINTENANCE-SDRS
512056	ECR MAINTENANCE - MERC CONTROL
512100	MTCE-BOILER PLANT
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP
512102	SORBENT INJECTION MAINTENANCE
512103	CLOSED 04/20 - MERCURY MONITORS MAINTENANCE
512105	CLOSED 06/17 - LANDFILL MAINTENANCE
512106	CLOSED 06/17 - CCP SYSTEM MAINTENANCE
512107	ECR LANDFILL MAINTENANCE
512108	ECR CCR BEN REUSE SYSTEM MAINT
512151	ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP
512152	ECR SORBENT INJECTION MAINTENANCE
512153	CLOSED 06/17 - ECR MERCURY MONITORS MAINTENANCE
512156	ECR BAGHOUSE MAINTENANCE

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
512157	ECR EFFLUENT WATER MAINTENANCE
512900	CLOSED 01/10 - MTCE-BOILER PLANT - INDIRECT
513001	MTCE-ELECTRIC PLANT
513100	MTCE-ELECTRIC PLANT
513101	MTCE-COMPUTER HARDWARE - DIRECT
513191	MTCE-COMPUTER HARDWARE - INDIRECT
513201	MTCE-COMPUTER SOFTWARE - DIRECT
513291	MTCE-COMPUTER SOFTWARE - INDIRECT
513301	MTCE-COMMUNICATION EQUIPMENT - DIRECT
513391	MTCE-COMMUNICATION EQUIPMENT - INDIRECT
513900	MTCE-ELECTRIC PLANT - BOILER
514100	MTCE-MISC/STM PLANT
535100	OPER SUPER/ENG-HYDRO
536100	WATER FOR POWER
536101	KWH GENERATED-HYDRO - (STAT ONLY)
537100	CLOSED 01/10 - HYDRAULIC EXPENSES
538100	ELECTRIC EXPENSES - HYDRO
538900	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
539100	MISC HYD PWR GEN EXP
540100	RENTS-HYDRO
541100	MTCE-SUPER/ENG - HYDRO
542100	MAINT OF STRUCTURES - HYDRO
543100	MTCE-RES/DAMS/WATERW
544001	MTCE-ELECTRIC PLANT
544100	MTCE-ELECTRIC PLANT
544101	MTCE-COMPUTER HARDWARE - DIRECT
544191	MTCE-COMPUTER HARDWARE - INDIRECT
544201	MTCE-COMPUTER SOFTWARE - DIRECT
544291	MTCE-COMPUTER SOFTWARE - INDIRECT
544301	MTCE-COMMUNICATION EQUIPMENT - DIRECT
544391	MTCE-COMMUNICATION EQUIPMENT - INDIRECT
545100	MTCE-MISC HYDAULIC PLANT
546100	OPER SUPER/ENG - TURBINES
546900	OPER SUPER/ENG - TURBINES - INDIRECT
547010	KWH GEN-OTH PWR-OIL - (STAT ONLY)
547020	KWH GEN-OTH PWR-GAS - (STAT ONLY)
547021	KWH GEN-OTH PWR-SOLAR - (STAT ONLY)
547022	KWH GEN-OTH PWR-WIND - (STAT ONLY)
547030	FUEL-GAS - MCF
547031	FUEL-GAS - BTU - (STAT ONLY)
547040	FUEL-OIL - GAL
547041	FUEL-OIL - BTU - (STAT ONLY)
547051	FUEL - TO SOURCE UTILITY OSS
547052	FUEL - OSS
547053	FUEL - OFFSET
547054	FUEL - TO SOURCE UTILITY RETAIL
547055	ACCOUNT VALUE WAS NEVER USED
547056	CLOSED 04/20 - FUEL - GAS - INTRACOMPANY
547057	CLOSED 04/20 - FUEL - GAS - INTRACOMPANY - BTU - (STAT ONLY)
547058	OSS INCREMENTAL CT EXPENSE
547100	CLOSED 11/09 - TEST ENERGY - MCF
547101	CLOSED 11/09 - TEST ENERGY - BTU
547102	CLOSED 11/09 - TEST ENERGY - KWH
548010	GENERATION EXP

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
548100	CLOSED 08/15 - DO NOT USE -- GENERATION EXP
548910	GENERATION EXP - INDIRECT
549001	SO2 EMISSION ALLOWANCES
549002	AIR QUALITY EXPENSES
549003	NOX EMISSION ALLOWANCES
549004	ACCOUNT VALUE WAS NEVER USED
549005	ACCOUNT VALUE WAS NEVER USED
549006	ACCOUNT VALUE WAS NEVER USED
549051	ACCOUNT VALUE WAS NEVER USED
549053	ACCOUNT VALUE WAS NEVER USED
549100	MISC OTH PWR GEN EXP
549101	CLOSED 11/09 - MISC OTH PWR GEN EXP - KWH
549150	WATER TREATMENT CHEMICALS GAS UNITS
549200	CLOSED 11/09 - TEST ENERGY
549274	RESEARCH AND DEVELOPMENT GENERATION EXPENSE - INDIRECT
549295	CLOSED 03/07 - WKEC COST OF REVENUES (JDE CO ONLY)
549296	CLOSED 02/10 - ARGENTINE COST OF REVENUES
549297	CLOSED 03/07 - OTHER INTERNATIONAL COST OF REVS (JDE CO ONLY)
549298	CLOSED 07/08 - OTHER COST OF REVS (NON-LELLC) (JDE CO ONLY)
549299	CLOSED 03/07 - INTERCO COST OF REVS (NON-LELLC) (JDE CO ONLY)
549900	MISC OTH PWR GEN EXP - INDIRECT
550100	RENTS-OTH PWR
551100	MTCE-SUPER/ENG - TURBINES
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT
552100	MTCE-STRUCTURES - OTH PWR
552900	MTCE-STRUCTURES - OTH PWR - INDIRECT
553001	MTCE-HEAT RECOVERY STM GEN
553010	MTCE-GEN/ELECT EQ
553100	CLOSED 08/15 - DO NOT USE -- MTCE-GEN/ELECT EQ
553101	MTCE-COMPUTER HARDWARE - DIRECT
553191	MTCE-COMPUTER HARDWARE - INDIRECT
553200	MTCE-HEAT RECOVERY STM GEN
553201	MTCE-COMPUTER SOFTWARE - DIRECT
553291	MTCE-COMPUTER SOFTWARE - INDIRECT
553301	MTCE-COMMUNICATION EQUIPMENT - DIRECT
553391	MTCE-COMMUNICATION EQUIPMENT - INDIRECT
553910	CLOSED 09/21 - MTCE-GEN/ELECT EQ - INDIRECT
554100	MTCE-MISC OTH PWR GEN
554101	CLOSED 11/09 - MTC-MISC OTH PWR GEN-GALS
554102	CLOSED 11/09 - MTC-MISC OTH PWR GEN-BTU
554200	ACCOUNT VALUE WAS NEVER USED
555001	CLOSED 04/10 - FIRM POWER PURCHASES
555002	CLOSED 11/09 - WHEELING PURCHASES
555003	CLOSED 11/09 - EMERGENCY PURCHASES
555004	CLOSED 11/09 - OVEC SURPLUS PURCH (KWH)
555005	CLOSED 11/09 - OVEC SURPLUS PURCH
555006	CLOSED 04/11 - MISO DAY 2 PURCHASED POWER - OSS
555007	CLOSED 04/11 - MISO DAY 2 PURCHASED POWER - NL
555010	OSS POWER PURCHASES
555011	MONTHLY FUEL ADJUSTMENT (MFA) RELATED CAPACITY/TOLLING PURCHASE POWER
555012	CLOSED 11/09 - PWR PURCHASE OPT PREM
555015	NL POWER PURCHASES - ENERGY
555016	NL POWER PURCHASES - DEMAND
555017	DEMAND FOR TOLLING/CAPACITY AGREEMENTS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
555020	OSS I/C POWER PURCHASES
555025	NL I/C POWER PURCHASES
555050	CLOSED 02/05 - MARK TO MARKET EXPENSE
555080	PURCHASE POWER NATIVE LOAD - AVOIDED ENERGY SQF/LQF
555081	PURCHASE POWER NATIVE LOAD - SOLAR SHARE PROGRAM
555082	PURCHASE POWER NL - SOLAR SHARE PROGRAM
555083	PURCHASE POWER NL - NET METERING
555085	PURCHASE POWER NATIVE LOAD - AVOIDED CAPACITY SQF/LQF
555101	INAD INTER REC-KWH - (STAT ONLY)
555104	CLOSED 01/05- PAYBACK RECEIVED
555106	CLOSED 01/05- NON-DISPLCMT REC
555107	CLOSED 01/05- NON-DISPLCMT-RESALE
555108	CLOSED 01/05- ECON PURCHASES
555110	INAD INTER DEL-KWH - (STAT ONLY)
555199	CLOSED 01/05- PURCHASED POWER (JDE CO ONLY)
555200	CLOSED 01/05- BROKERED PURCHASES
555201	CLOSED 02/05 - BROKERED PURCHASES-KWH
555202	BUNDLED ENVIRONMENTAL CREDITS
555250	CLOSED 01/05- FUTURES EXPENSE
555302	UNBUNDLED ENVIRONMENTAL CREDITS
556100	SYS CTRL / DISPATCHING
556900	SYS CTRL / DISPATCHING - INDIRECT
557100	CLOSED 06/18 - OTH POWER SUPPLY EXP
557110	CLOSED 06/17 - MARKET FEES - NATIVE LOAD
557111	MARKET FEES - OFF SYSTEM SALES
557200	CLOSED 11/09 - MISO DAY 2 SCH 16-FTR ADMIN FEE - OSS
557201	CLOSED 05/06 - MISO DAY 2 SCH 17-MARKET ADMIN FEE - OSS
557202	CLOSED 05/06 - MISO DAY 2 SCH 16-FTR ADMIN FEE - NL
557203	CLOSED 05/06 - MISO DAY 2 SCH 17 - MARKET ADMIN FEE - NL
557204	CLOSED 04/07 - MISO DAY 2 OTHER - NL
557205	CLOSED 04/07 - MISO DAY 2 OTEHR - OSS
557206	CLOSED 06/17 - MISO DAY 2 OTHER - NATIVE LOAD
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES
557208	RTO OTHER (NON-MISO) - NL
557209	RTO OTHER (NON-MISO) - OSS
557210	CLOSED 12/06 - MISO OTHER EXPENSES - NATIVE LOAD
557211	RTO OPERATING RESRV (NON-MISO) - NL
557212	RTO OPERATING RESRV (NON-MISO) - OSS
557920	ADMIN FEES FOR RESERVE SHARING AGREEMENT - INDIRECT
557999	CLOSED 02/17 - KU PLANT ALLOCATION CLEARING ACCOUNT
558001	CLOSED 11/10 - ELEC DEPT USE-CR
558002	CLOSED 11/10 - OTHER DEPT USE-CR
558010	OP SUPER/ENG-SOLAR
558020	OP GENERATION/OTHER-SOLAR
558101	MTCE-COMMUNICATION EQUIPMENT - DIRECT
558109	MTCE-COMMUNICATION EQUIPMENT - INDIRECT
558111	MTCE-MISC SOLAR PLANT
558131	OP SUPER/ENG-WIND
558141	OP GENERATION/OTHER-WIND
558161	RENTS-WIND
558181	MTCE-SUPER/ENG-WIND
558191	MTCE-TURBINE, STRUCTURES AND EQUIP-WIND
558201	MTCE-COMPUTER HARDWARE - DIRECT
558209	MTCE-COMPUTER HARDWARE - INDIRECT

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
558211	MTCE-COMPUTER SOFTWARE - DIRECT
558219	MTCE-COMPUTER SOFTWARE - INDIRECT
558221	MTCE-COMMUNICATION EQUIPMENT - DIRECT
558229	MTCE-COMMUNICATION EQUIPMENT - INDIRECT
558231	MTCE-MISC PLANT-WIND
558401	RENTS-SOLAR
558601	MTCE-SUPER/ENG-SOLAR
558701	MTCE-SOLAR PANELS, STRUCTURES, AND EQUIP
558801	MTCE-COMPUTER HARDWARE - DIRECT
558891	MTCE-COMPUTER HARDWARE - INDIRECT
558901	MTCE-COMPUTER SOFTWARE - DIRECT
558991	MTCE-COMPUTER SOFTWARE - INDIRECT
560100	OP SUPER/ENG-SSTOPER
560105	CLOSED 08/06 - NON-OPERATING - OP SUPER/ENG-SSTOPER
560900	OP SUPER/ENG-SSTOPER - INDIRECT
561100	CLOSED 06/18 - LOAD DISPATCH-WELOB
561101	ACCOUNT VALUE WAS NEVER USED
561190	LOAD DISPATCH - INDIRECT
561201	CLOSED 08/22 - LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT
561301	CLOSED 06/17 - LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT
561401	CLOSED 04/10 - MISO DAY 1 SCH 10 - LOAD
561402	CLOSED 06/17 - MISO DAY 1 SCH 10 - RESERVE
561403	CLOSED 06/17 - NL MISO D1 SCHEDULE 10 - SCHEDULING, SYSTEM CONTROLS
561501	CLOSED 06/17 - RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT
561601	TRANSMISSION SERVICE STUDIES
561701	GENERATION INTERCONNECTION STUDIES
561791	GENERATION INTERCONNECTION STUDIES - INDIRECT
561801	CLOSED 06/17 - MISO DAY 1 SCH 10 - LOAD
561802	CLOSED 06/17 - MISO DAY 1 SCH 10 - RESERVE
561803	CLOSED 06/17 - NL MISO D1 SCHEDULE 10 - RELIABILITY PLANNING
561900	CLOSED 01/15 - LOAD DISPATCH-WELOB - INDIRECT
561901	CLOSED 01/15 - BALANCING AUTHORITY EXPENSE (LABOR ONLY)
562010	STA EXP-SUBST OPER
562090	STA EXP - SUBST OPER - INDIRECT
562100	CLOSED 08/15 - DO NOT USE -- STA EXP-SUBST OPER
563100	OTHER INSP-ELEC TRAN
563900	CLOSED 06/17 - OTHER INSP-ELEC TRAN - INDIRECT
565001	CLOSED 04/10 - IND-KY EL CORP LEASE
565002	TRANSMISSION ELECTRIC OSS
565003	CLOSED 04/10 - TRANSMISSION CHARGES-ISO
565004	CLOSED 04/10 - TRANSMISSION EXP - BREC
565005	TRANSMISSION ELECTRIC NATIVE LOAD
565006	CLOSED 06/17 - TRANSMISSION ELECTRIC OSS - MISO
565007	CLOSED 06/17 - TRANSMISSION ELECTRIC OSS - 3RD PARTY
565014	INTERCOMPANY TRANSMISSION EXPENSE
565016	CLOSED 06/17 - INTERCOMPANY TRANSMISSION EXPENSE - MUNICIPALS
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
565902	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
566100	MISC TRANS EXP-SSTMT
566101	CLOSED 01/07 - MISO SCHEDULE 10 - LOAD
566102	CLOSED 01/07 - MISO SCHEDULE 10 - RESERVE
566103	CLOSED 01/07 - MISO FERC FEES - LOAD
566104	CLOSED 01/07 - MISO FERC FEES - RESERVE
566105	ACCOUNT VALUE WAS NEVER USED
566106	ACCOUNT VALUE WAS NEVER USED
566107	ACCOUNT VALUE WAS NEVER USED
566108	ACCOUNT VALUE WAS NEVER USED
566109	CLOSED 01/07 - MISO SCHEDULE 18 - LOAD
566110	ACCOUNT VALUE WAS NEVER USED
566111	ACCOUNT VALUE WAS NEVER USED
566112	ACCOUNT VALUE WAS NEVER USED
566113	ACCOUNT VALUE WAS NEVER USED
566114	ACCOUNT VALUE WAS NEVER USED
566115	ACCOUNT VALUE WAS NEVER USED
566116	ACCOUNT VALUE WAS NEVER USED
566117	CLOSED 01/07 - MISO SCHEDULE 22 - LOAD
566118	ACCOUNT VALUE WAS NEVER USED
566119	CLOSED 01/07 - MISO DAY1 REACTIVE SUPPLY & VOLTAGE CONTROL - NL
566120	CLOSED 04/10 - FERC FEES - LOAD
566121	CLOSED 04/10 - FERC FEES - RESERVE
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL
566130	SPECIAL ITEM O&M EXPENDITURES-MARGIN
566131	SPECIAL ITEM O&M OFFSET-MARGIN
566140	CLOSED 08/22 - INDEPENDENT OPERATOR
566150	CLOSED 06/17 - EKPC DEPANCAKING SETTLEMENT
566151	TRANSMISSION DEPANCAKING EXPENSES
566274	RESEARCH AND DEVELOPMENT TRANSMISSION EXPENSE - INDIRECT
566900	MISC TRANS EXP-SSTMT - INDIRECT
566940	INDEPENDENT OPERATOR - INDIRECT
567100	RENTS-ELEC/SUBSTATION OPERATIONS
567900	I/C JOINT USE RENT EXPENSE-TRANS-INDIRECT
568100	CLOSED 04/10 - MTCE/SUPER/ENG-SSTMT
569100	CLOSED 06/18 - MTCE-STRUCT-SSTMTCE
569101	CLOSED 06/17 - MAINTENANCE OF COMPUTER HARDWARE
569190	MTCE OF COMPUTER HARDWARE-INDIRECT
569201	ACCOUNT VALUE WAS NEVER USED
569290	MTCE OF COMPUTER SOFTWARE-INDIRECT
569301	ACCOUNT VALUE WAS NEVER USED
569390	MTCE OF COMMUNICATION EQUIPMENT-INDIRECT
570010	MTCE-ST EQ-SSTMTCE
570100	CLOSED 08/15 - DO NOT USE -- MTCE-ST EQ-SSTMTCE
570900	MTCE-ST EQ-SSTMTCE - INDIRECT
571100	MTCE OF OVERHEAD LINES
571900	MTCE OF OVERHEAD LINES - INDIRECT
572100	CLOSED 11/09 - MTCE-DUCTS/MANHOLES
573100	MTCE-MISC TR PLT-SSTMT
573900	MTCE-MISC TR PLT-SSTMT INDIRECT
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL
575704	CLOSED 06/17 - MISO DAY 1 SCH 10 - RESERVE

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
575705	CLOSED 04/10 - MISO DAY 1 SCH 10 - LOAD
575706	CLOSED 04/10 - RTO ADMIN (NON-MISO) - NL
575707	ACCOUNT VALUE WAS NEVER USED
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN
576290	MTCE OF COMPUTER HARDWARE-INDIRECT
576390	MTCE OF COMPUTER SOFTWARE-INDIRECT
577101	OP SUPER/ENG-ENERGY STORAGE-GENERATION
577201	OP EQUIPMENT-ENERGY STORAGE-GENERATION
577401	RENTS-ENERGY STORAGE-GENERATION
578101	MTCE-SUPER/ENG-ENERGY STORAGE-GENERATION
578201	MTCE-EQUIP AND STRUCTURES-ENERGY STORAGE-GENERATION
578301	MTCE-COMPUTER HARDWARE-GENERATION-DIRECT
578391	MTCE-COMPUTER HARDWARE-GENERATION-INDIRECT
578401	MTCE-COMPUTER SOFTWARE-GENERATION-DIRECT
578491	MTCE-COMPUTER SOFTWARE-GENERATION-INDIRECT
578501	MTCE-COMMUNICATION EQUIPMENT-GENERATION-DIRECT
578591	MTCE-COMMUNICATION EQUIPMENT-GENERATION-INDIRECT
578601	MTCE-MISC OTHER PLANT-ENERGY STORAGE-GENERATION
580100	OP SUPER/ENG-SSTOPER
580900	OP SUPER/ENG-SSTOPER - INDIRECT
581100	SYS CTRL/SWITCH-DIST
581900	SYS CTRL/SWITCH-DIST - INDIRECT
582100	STATION EXP-SSTOPER
582900	STATION EXP-SSTOPER - INDIRECT
583001	OPR-O/H LINES
583002	CLOSED 11/09 - METER LOC/SERV INSPC
583003	CLOSED 06/17 - O/H LOAD/VOLT TEST
583004	CLOSED 06/17 - INST/REMV TEMP SERV
583005	CUST COMPL RESP-O/H
583006	CLOSED 11/09 - PCB OIL TEST-O/H
583007	CLOSED 11/09 - CR-INSTALL COST-O/H
583008	INST/REMV TRANSF/REG
583009	INSPC O/H LINE FACIL
583010	CLOSED 08/22 - LOC O/H ELEC FAC-BUD
583100	O/H LINE EXP-SSTOPER
583900	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
583905	CUST COMPL RESP-O/H - INDIRECT
584001	OPR-UNDERGRND LINES
584002	INSPC U/G LINE FACIL
584003	LOAD/VOLT TEST-U/G
584004	CLOSED 03/09 - INST/RMV TMP SER-U/G
584005	CLOSED 06/18 - RESP-U/G CUST COMPL
584006	CLOSED 11/09 - PCB OIL TEST-U/G
584007	CLOSED 11/09 - CR-INSTALL COST-U/G
584008	INST/RMV/REPL TRANSF
584009	CLOSED 11/09 - OPR-U/G SERVICES
584010	LOC U/G ELEC FAC-BUD
585100	CLOSED 06/18 - STREET LIGHTING AND SIGNAL SYST EXP
586100	METER EXP
586101	CLOSED 04/20 - INPECT/TEST METERS
586111	AMI METER EXPENSES DIRECT
586900	METER EXP - INDIRECT
586911	AMI METER EXPENSES INDIRECT
587100	CUST INSTALLATION EXP

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
588100	MISC ELECTRIC DIST EXP
588274	RESEARCH AND DEVELOPMENT DISTRIBUTION EXPENSE - INDIRECT
588900	MISC ELECTRIC DIST EXP - INDIRECT
589100	RENTS - ELECTRIC DIST
590100	MTCE/SUPER/ENG-SSTMT
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT
591002	CLOSED 11/09 - MTCE-BLDG/GRND-DISTR
591003	MTCE-MISC STRUCT-DIS
591006	CLOSED 11/09 - MTCE-FIRE PROT-DISTR
591100	CLOSED 04/10 - MTCE-STRUCT-SSTMTCE
591900	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
592001	CLOSED 11/09 - MTCE-CL B SUBSTA EQ
592004	CLOSED 11/09 - MTCE-COM EQ-EL DISTR
592005	CLOSED 04/10 - MTCE-MISC EQ-EL DIST
592100	MTCE-ST EQ-SSTMTCE
592201	MTCE-COMPUTER HARDWARE - DIRECT
592202	MTCE-COMPUTER HARDWARE - INDIRECT
592301	MTCE-COMPUTER SOFTWARE - DIRECT
592302	MTCE-COMPUTER SOFTWARE - INDIRECT
592401	MTCE-COMMUNICATION EQUIPMENT - DIRECT
592402	MTCE-COMMUNICATION EQUIPMENT - INDIRECT
593001	MTCE-POLE/FIXT-DISTR
593002	MTCE-COND/DEVICE-DIS
593003	MTCE-SERVICES
593004	TREE TRIMMING
593005	MINOR EXEMPT EXPENSE
593900	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
593904	TREE TRIMMING - INDIRECT
594001	MTCE-ELEC MANHOL ETC
594002	MTCE-U/G COND ETC
594003	CLOSED 04/10 - MTCE-U/G ELEC SERV
595100	MTCE-TRANSF/REG
595900	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
596100	MTCE OF STREET LIGHTING AND SIGNALS
597100	CLOSED 08/22 - MAINTENANCE OF METERS
597111	AMI METER MAINTENANCE DIRECT
597911	AMI METER MAINTENANCE INDIRECT
598100	MTCE OF MISC DISTRIBUTION PLANT
598900	MTCE OF MISC DISTRIBUTION PLANT - INDIRECT
800001	CLOSED 11/09 - GAS WELL HEAD PURCH
803001	GAS TRANS LINE PURCH
803002	CLOSED 06/18 - PURCHASED GAS REFUND
803003	GAS COST ACTUAL ADJ
803004	GAS COST BALANCE ADJ
803006	PURCHASED GAS - WHOLESALE SALES
803007	GAS OSS INCENTIVE
803008	ACQ AND TRANS INCENTIVE
803009	PBR RECOVERY
803010	END USERS GAS PURCHASE (MCF ONLY) - (STAT ONLY)
803199	CLOSED 03/07 - GAS SUPPLY EXPENSES (JDE CO ONLY)
806001	EXCHANGE GAS - INJECTIONS
806002	EXCHANGE GAS - WITHDRAWALS
807001	CLOSED 11/12 - PURCH GAS CALC EXP
807002	CLOSED 11/12 - OTHER PURCH GAS EXP

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
807003	CLOSED 11/12 - GAS PROCUREMENT EXP
807004	CLOSED 04/10 - OTHER GAS TRADING EXPENSE
807401	CLOSED 06/18 - PURCH GAS CALC EXP
807501	CLOSED 06/18 - OTHER PURCH GAS EXP
807502	GAS PROCUREMENT EXP
807998	CLOSED 11/09 - GAS SUP-IND LAB ALL
807999	CLOSED 11/09 - GAS SUP-OTH OH ALLOC
808101	GAS W/D FROM STOR-DR
808201	GAS DELD TO STOR-CR
810001	GAS-COMP STA FUEL-CR
812010	GAS-FUEL-ELEC GEN-CR - MCF - (STAT ONLY)
812011	GAS-FUEL-ELEC GEN-CR - BTU - (STAT ONLY)
812020	GAS-CITY GATE-CR
812030	GAS-OTH DEPT-CR
812040	CLOSED 06/17 - GAS-START/STABIL-CR - MCF - (STAT ONLY)
812041	CLOSED 06/17 - GAS-START/STABIL-CR - BTU - (STAT ONLY)
813001	CLOSED 06/18 - OTH GAS SUPPLY EXP
813002	ACCOUNT VALUE WAS NEVER USED
813003	LOST AND UNACCOUNTED FOR GAS - TRANSPORTS (STAT ONLY)
814001	CLOSED 03/09 - GEN ENGR-STORAGE SYS
814002	CLOSED 03/09 - STORAGE-ENGR/EST
814003	SUPV-STOR/COMPR STA
815100	CLOSED 03/09 - MAPS/RECORDS-U/G STO
816100	WELLS EXPENSE
817100	LINES EXPENSE
818100	COMPR STATION EXP
819100	COMPR STA FUEL-U/G
820100	CLOSED 11/09 - COMPR STA MEAS/REG
821100	PURIFICATION EXP
821115	PURIFICATION OPER-SCAVENGER MATERIAL
823100	GAS LOSSES
824100	OPR-U/G STO/COMPR
825100	ROYALTIES
826100	CLOSED 06/18 - RENTS-STORAGE FIELDS
830100	MTCE SUPRV AND ENGR - STOR COMPR
831100	CLOSED 11/09 - MTCE-STRUCT-U/G STOR
832100	MTCE-RESERVOIRS/WELLS
833100	MTCE-LINES
834100	MTCE-COMP STA EQUIP
835100	MTCE-M/R EQ-COMPR
836100	MTCE-PURIFICATION EQUIP
836115	ACCOUNT VALUE WAS NEVER USED
837100	MTCE-OTHER EQUIP
850100	OPR SUPV AND ENGR
851100	SYS CTRL/DSPTCH-GAS
852100	CLOSED 06/18 - OPR-COM EQ-GAS TRANS
856100	MAINS EXPENSES
857100	CLOSED 11/09 - MEAS/REG STA EXP
859100	OTH GAS TRANS EXP
860100	RENTS-GAS TRANS
861100	CLOSED 11/09 - SUPV-MTCE-GAS TRANS
863100	MTCE-GAS MAINS-TRANS
863110	GLT - MTCE GAS MAINS-TRANS
867100	CLOSED 11/09 - MTCE-OTH TRANS EQ

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
870100	CLOSED 04/10 - OPR SUPV/ENGR - DISTR
871100	DISTR LOAD DISPATCH
874001	OTHER MAINS/SERV EXP
874002	LEAK SUR-DIST MN/SVC
874003	CLOSED 03/09 - LEAK SURVEY-SERVICE
874004	CLOSED 04/10 - LOCATE MAIN PER RQST
874005	CHEK STOP BOX ACCESS
874006	CLOSED 04/20 - PATROLLING MAINS
874007	CHEK/GREASE VALVES
874008	OPR-ODOR EQ
874009	CLOSED 03/09 - LOC/INSP VALVE BOXES
874010	CLOSED 03/09 - CUT GRASS RT OF WAY
874110	CLOSED 08/22 - GLT - OTHER MAINS / SERV EXP.
874115	ODORANT EQUIP-ODORANT SUPPLIES
875100	MEAS/REG STA-GENERAL
876100	MEAS/REG STA-INDUSTRIAL
877100	MEAS/REG STA-CITY GATE
878100	METER/REG EXPENSE
878110	CLOSED 08/22 - GLT - METER/REG EXP.
878111	AMI GAS METER EXPENSES DIRECT
878900	METER/REG EXPENSE INDIRECT
878911	AMI GAS METER EXPENSES INDIRECT
879100	CUST INSTALL EXPENSE
879110	CLOSED 08/22 - GLT-CUSTOMER INSTALL
880016	GAS LOST / UNACCT FOR (MCF) - (STAT ONLY)
880100	OTH GAS DISTR EXPENSE
880110	GAS RISER AND LEAK MITIGATION TRACKER EXPENSES - BUDGET ONLY
880274	RESEARCH AND DEVELOPMENT GAS EXPENSE - INDIRECT
880900	OTH GAS DISTR EXPENSE - INDIRECT
881100	RENTS-GAS DISTR
885100	CLOSED 04/10 - SUPV-MTCE-GAS DISTR
886100	CLOSED 06/18 - MTCE-GAS DIST STRUCT
887100	MTCE-GAS MAINS-DISTR
887110	CLOSED 08/22 - GLT- MTCE GAS MAINS DIST.
889100	MTCE-M/R STA EQ-GENL
890100	MTCE-M/R STA EQ-INDL
891100	MTCE-M/R ST EQ-CITY GATE
892100	MTCE-OTH SERVICES
892110	GLT-MTCE-OTHER SERVICE
892900	CLOSED 04/20 - MTCE-OTH SERVICES - INDIRECT
893100	CLOSED 06/18 - MTCE-METER/HOUSE REG
894100	MTCE-OTHER EQUIP
894900	MTCE-OTHER EQUIP - INDIRECT
901001	SUPV-CUST ACCTS
901005	CLOSED 08/06 - NON-OPERATING - SUPV-CUST ACCTS
901900	SUPV-CUST ACCTS - INDIRECT
902001	METER READ-SERV AREA
902002	METER READ-CLER/OTH
902003	CLOSED 04/10 - METER READ-DIST 25
902004	CLOSED 04/10 - LABOR REL-CUST ACCTS
902111	AMI METER READING DIRECT
902900	METER READ-SERV AREA - INDIRECT
902911	AMI METER READING INDIRECT
903001	CLOSED 06/18 - AUDIT CUST ACCTS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
903002	CLOSED 06/18 - BILL SPECIAL ACCTS
903003	PROCESS METER ORDERS
903004	CLOSED 03/09 - A/R-GUAR/UNCOLL
903005	CLOSED 04/10 - COORD EQUAL PMT PLAN
903006	CUST BILL/ACCTG
903007	PROCESS PAYMENTS
903008	CLOSED 09/21 - INVEST THEFT OF SVC
903009	CLOSED 04/10 - PROC EXCEPTION PMTS
903010	CLOSED 04/10 - PROC TELLER PAYMENTS
903011	CLOSED 04/20 - MAINTENANCE-CIS
903012	PROC CUST CNTRT/ORDR
903013	CLOSED 06/18 - HANDLE CREDIT PROBS
903014	CLOSED 03/09 - PROCESS HOLD ORDERS
903016	CLOSED 03/09 - LEASOR ACCT MTCE
903017	CLOSED 03/09 - PROC CUSTOMER MAIL
903018	CLOSED 03/09 - ANS INTERNAL CALLS
903019	CLOSED 03/09 - COLL FIELD WORK PREP
903020	CLOSED 03/09 - PROC DEPOSIT REQUEST
903021	CLOSED 03/09 - PROC RETURNED CHECKS
903022	COLL OFF-LINE BILLS
903023	CLOSED 09/21 - PROC BANKRUPT CLAIMS
903024	CLOSED 04/10 - COLLECT SUNDRY BILLS
903025	CLOSED 04/20 - MTCE-ASST PROGRAMS
903029	CLOSED 03/09 - CALC FAST METER RPT
903030	PROC CUST REQUESTS
903031	CLOSED 06/18 - PROC CUST PAYMENTS
903032	DELIVER BILLS-REG
903033	CLOSED 03/09 - ROB/THEFT LOSS
903034	CLOSED 04/10 - DISC/RECONNECT SERV
903035	COLLECTING-OTHER
903036	CUSTOMER COMPLAINTS
903037	CLOSED 03/09 - DELIVER DELINQ BILLS
903038	MISC CASH OVERAGE/SHORTAGE
903101	CLOSED 11/09 - RENTS-CUST ACCTS
903111	AMI RECORDS & COLLECTIONS DIRECT
903901	CLOSED 04/20 - AUDIT CUST ACCTS - INDIRECT
903902	BILL SPECIAL ACCTS - INDIRECT
903903	PROCESS METER ORDERS - INDIRECT
903905	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
903906	CUST BILL/ACCTG - INDIRECT
903907	PROCESS PAYMENTS - INDIRECT
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT
903909	CLOSED 09/21 - PROC EXCEPTION PMTS - INDIRECT
903910	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
903911	AMI RECORDS & COLLECTIONS INDIRECT
903912	PROC CUST CNTRT/ORDR - INDIRECT
903922	COLLECT OFF-LINE BILLS - INDIRECT
903930	PROC CUST REQUESTS - INDIRECT
903931	PROC CUST PAYMENTS - INDIRECT
903932	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
903935	COLLECTING-OTHER - INDIRECT
903936	CUSTOMER COMPLAINTS - INDIRECT
904001	UNCOLLECTIBLE ACCTS
904002	CLOSED 06/17 - UNCOLLECTABLE ACCTS - WHOLESALE

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
904003	UNCOLL ACCTS - A/R MISC
904004	CLOSED 06/17 - UNCOLL ACCTS - A/R MISC - SPEC ITEM
904005	UNCOLLECTIBLE ACCTS - GSC
905001	MISC CUST SERV EXP
905002	CLOSED 06/18 - MISC CUST BILL/ACCTG
905003	MISC COLLECTING EXP
905900	MISC CUST SERV EXP - INDIRECT
907001	CLOSED 04/20 - SUPV-CUST SER/INFO
907900	SUPV-CUST SER/INFO - INDIRECT
908001	CLOSED 06/17 - CUST MKTG/ASSIST
908002	CLOSED 04/10 - RES CONS/ENG ED PROG
908003	CLOSED 04/10 - RCS EXHIB/ADVER/PUB
908004	DSM - ENERGY AUDIT
908005	DSM CONSERVATION PROG
908006	DSM - HVAC
908007	DSM - CONSERVATION
908008	CLOSED 04/10 - EXHIB/DEMO-SER/INFO
908009	CLOSED 04/20 - MISC MARKETING EXP
908010	CLOSED 04/11 - DSM CONSERVATION PROG - OFFSET
908011	DSM CONSERVATION PROGRAM - GAS EXPENSE RECLASS
908105	CLOSED 04/24 - DSM CONSERVATION PROG ODP
908111	AMI CUSTOMER ASSISTANCE DIRECT
908901	CUST MKTG/ASSIST - INDIRECT
908902	CLOSED 06/18 - RES CONS/ENG ED PROG - INDIRECT
908903	CLOSED 04/10 - RCS EXHIB/ADVER/PUB - INDIRECT
908905	DSM CONSERVATION PROGRAM - INDIRECT
908906	DSM CONSERVATION PROGRAM - GAS EXPENSE INDIRECT
908908	CLOSED 04/10 - EXHIB/DEMO-SER/INFO - INDIRECT
908909	MISC MARKETING EXP - INDIRECT
908911	AMI CUSTOMER ASSISTANCE INDIRECT
909001	CLOSED 04/10 - PUBLIC INFO-SER/INFO
909002	CLOSED 04/10 - BILL INSERT-SER/INFO
909003	CLOSED 04/10 - OTH CUST PUB-SER/INF
909004	CLOSED 06/18 - MISC CUST COM-SER/IN
909005	MEDIA RELATIONS
909007	CLOSED 03/09 - COMMUN REL-SER/INFO
909008	CLOSED 03/09 - RADIO ADVER-SER/INFO
909009	CLOSED 03/09 - TV ADVER-SER/INFO
909010	PRINT ADVER-SER/INFO
909011	OTH ADVER-SER/INFO
909012	CLOSED 04/10 - PUB INFO SAL-SER/INF
909013	SAFETY PROGRAMS
909014	ADVER CUSTOMER
909900	CLOSED 11/09 - PUBLIC INFO-SER/INFO - INDIRECT
909905	MEDIA RELATIONS - INDIRECT
909910	PRINT ADVER-SER/INFO - INDIRECT
909911	OTHER ADVER-SER/INFO - INDIRECT
909914	ADVER CUSTOMER - INDIRECT
910001	MISC CUST SER/INFO
910111	AMI SERVICE & INFORMATION DIRECT
910900	MISC CUST SER/INFO - INDIRECT
910911	AMI SERVICE & INFORMATION INDIRECT
911001	CLOSED 11/09 - SUPERVISION-SALES
912001	ECONOMIC DEVELOPMENT RESEARCH

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
912002	CLOSED 11/09 - MARKET RESEARCH
912003	CLOSED 06/18 - GEN MKTG AND MKTG PGMS
912004	CLOSED 04/10 - MKT OPP ASSESSMENT
912005	CLOSED 04/10 - MARKET MANAGEMENT
912900	ECONOMIC DEVELOPMENT RESEARCH - INDIRECT
913001	CLOSED 11/09 - PUBLIC INFO-SALES
913002	CLOSED 04/10 - EXHIB/DEMO-SALES
913003	CLOSED 11/09 - BILL INSERT-SALES
913004	CLOSED 11/09 - OTH CUST PUB-SALES
913005	CLOSED 11/09 - MISC CUST COM-SALES
913006	CLOSED 04/10 - MEDIA RELATIONS
913008	CLOSED 11/09 - COMMUN REL-SALES
913009	CLOSED 11/09 - RADIO ADVER-SALES
913011	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
913012	OTH ADVER-SALES
913912	OTH ADVER-SALES - INDIRECT
916001	CLOSED 04/10 - MISC SALES EXP
916116	ACCOUNT VALUE WAS NEVER USED
920001	CLOSED 11/08 - OFFICERS SALARIES
920100	OTHER GENERAL AND ADMIN SALARIES
920105	CLOSED 08/06 - NON-OPERATING - OTHER GENERAL & ADMINISTRATIVE SALARIES
920111	AMI ADMIN & GENERAL DIRECT
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT
920901	CLOSED 11/08 - OFFICERS SALARIES- INDIRECT
920902	AMS REGULATORY ASSET SALARIES - INDIRECT
920911	AMI ADMIN & GENERAL INDIRECT
921001	CLOSED 12/08 - EXP-OFFICERS/EXEC
921002	EXP-GEN OFFICE EMPL
921003	GEN OFFICE SUPPL/EXP
921004	OPR-GEN OFFICE BLDG
921005	CLOSED 04/10 - PRORATED DISCOUNTS
921006	CLOSED 01/06 - IT ADMIN AND RECOVERY ALLOCATIONS
921007	CLOSED 05/08 - EXP-CIVIC/POL/REL-NONREG
921014	OPR GEN OFFICE BLDG (PPL ELIM)
921111	AMI OFFICE SUPPLIES DIRECT
921901	CLOSED 12/08 - EXP-OFFICERS/EXEC-INDIRECT
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION
921903	GEN OFFICE SUPPL/EXP - INDIRECT
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT
921905	OFC EQUIP DEPR COST OF SALES OFFSET-INDIRECT (LKS ONLY)
921907	CLOSED 05/08 - EXP-CIVIC/POL/REL-NONREG-INDIRECT
921911	AMI OFFICE SUPPLIES INDIRECT
922001	A/G SAL TRANSFER-CR
922002	OFF SUPP/EXP TRAN-CR
922003	TRIMBLE CTY TRAN-CR
923100	OUTSIDE SERVICES
923101	OUTSIDE SERVICES - AUDIT FEES
923102	CLOSED 08/12 - OUTSIDE SERVICES - TAX SERVICES - PWC
923103	CLOSED 08/12 - OUTSIDE SERVICES - NON-AUDIT SERVICES - PWC
923111	AMI OUTSIDE SERVICES DIRECT
923201	ACCOUNT VALUE WAS NEVER USED
923202	ACCOUNT VALUE WAS NEVER USED
923203	ACCOUNT VALUE WAS NEVER USED
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
923302	CLOSED 06/17 - OUTSIDE SERVICES - TAX SERVICES - OTHER
923303	CLOSED 08/12 - OUTSIDE SERVICES - NON-AUDIT SERVICES - OTHER
923900	OUTSIDE SERVICES - INDIRECT
923911	AMI OUTSIDE SERVICES INDIRECT
924100	PROPERTY INSURANCE
924101	CLOSED 03/07 - PROPERTY INSURANCE
924900	PROPERTY INSURANCE - INDIRECT
925001	PUBLIC LIABILITY
925002	WORKERS COMP EXPENSE - BURDENS
925003	AUTO LIABILITY
925004	SAFETY AND INDUSTRIAL HEALTH
925005	CLOSED 11/09 - KY OCCUPATIONAL SAFETY AND HEALTH ADMIN COMPL
925008	CLOSED 11/09 - INJURIES AND DAMAGES-WASTE TREATMENT (WKE ONLY)
925012	CLOSED 01/09 - WORKERS COMP INS-A&G
925022	CLOSED 01/09 - WORKERS COMP INS-ELECTRIC COS
925023	CLOSED 01/09 - WORKERS COMP INS-GAS COS
925024	CLOSED 01/09 - WORKERS COMP INS-OTHER COS
925025	CLOSED 01/09 - WORKERS COMP - COAL RESALE
925026	CLOSED 01/09 - WORKERS COMP - SELLING EXP
925027	CLOSED 01/09 - WORKERS COMP - SELLING - INDIRECT
925100	OTHER INJURIES AND DAMAGES
925111	AMI INJURIES AND DAMAGES - DIRECT
925900	OTHER INJURIES AND DAMAGES - INDIRECT
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT
925903	AUTO LIABILITY - INDIRECT
925904	CLOSED 06/18 - SAFETY & INDUSTRIAL HEALTH - INDIRECT
925911	AMI INJURIES AND DAMAGES - INDIRECT
925912	CLOSED 01/09 - WORKERS COMP INS INDIRECT-A&G
925922	CLOSED 01/09 - WORKERS COMP INS-INDIRECT-ELECTRIC COS
925923	ACCOUNT VALUE WAS NEVER USED
925924	CLOSED 05/24 - INJURIES AND DAMAGES INDIRECT (PPL ELIM)
926001	TUITION REFUND PLAN
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS
926003	MEDICAL INSURANCE EXPENSE - BURDENS
926004	DENTAL INSURANCE EXPENSE - BURDENS
926005	LONG TERM DISABILITY EXPENSE - BURDENS
926012	CLOSED 01/09 - LIFE INS EXP - A&G
926013	CLOSED 01/09 - MEDICAL INS EXP - A&G
926014	CLOSED 01/09 - DENTAL INS EXP - A&G
926015	CLOSED 01/09 - LONG TERM DISABILITY - A&G
926019	OTHER BENEFITS EXPENSE - BURDENS
926022	CLOSED 01/09 - LIFE INS EXP - ELECTRIC COS
926023	CLOSED 01/09 - MEDICAL INS EXP - ELECTRIC COS
926024	CLOSED 01/09 - DENTAL INS EXP - ELECTRIC COS
926025	CLOSED 01/09 - LONG TERM DISABILITY - ELECTRIC COS
926032	CLOSED 01/09 - LIFE INS EXP - GAS COS
926033	CLOSED 01/09 - MEDICAL INS EXP - GAS COS
926034	CLOSED 01/09 - DENTAL INS EXP - GAS COS
926035	CLOSED 01/09 - LONG TERM DISABILITY - GAS COS
926042	CLOSED 01/09 - LIFE INS EXP - OTHER COS
926043	CLOSED 01/09 - MEDICAL INS EXP - OTHER COS
926044	CLOSED 01/09 - DENTAL INS EXP - OTHER COS
926045	CLOSED 01/09 - LONG TERM DISABILITY - OTHER COS
926100	EMPLOYEE BENEFITS - NON-BURDEN

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
926101	PENSION SERVICE COST - BURDENS
926102	401K EXPENSE - BURDENS
926103	CLOSED 11/09 - SEPARATION ALLOWANCE
926104	CLOSED 04/10 - RETIREE MEDICAL
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS
926106	FASB 106 (OPEB) SERVICE COST - BURDENS
926107	CLOSED 04/10 - POST RETIRE BENEFITS - VA
926108	CLOSED 04/10 - POST RETIRE BENEFITS - FERC
926109	ACCOUNT VALUE WAS NEVER USED
926110	EMPLOYEE WELFARE
926111	CLOSED 03/07 - EMP STOCK OWNERSHIP PLAN
926112	CLOSED 05/18 - PENSION EXP- VA
926113	CLOSED 05/18 - PENSION EXP- FERC AND TENN.
926114	CLOSED 04/07 - 401K STOCK DROP-IN EXPENSE - O&M
926115	ADOPTION ASSISTANCE PROGRAM
926116	RETIREMENT INCOME EXPENSE - BURDENS
926117	CLOSED 05/18 - PENSION NON SERVICE COST - BURDENS
926118	CLOSED 05/18 - FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS
926119	ACCOUNT VALUE WAS NEVER USED
926121	CLOSED 01/09 - PENSION EXP - A&G
926122	CLOSED 01/09 - 401(K) A&G
926123	CLOSED 01/09 - FAS 112 POST EMP BENE - A&G
926124	CLOSED 01/09 - POST RETIRE BENEFITS A&G
926125	CLOSED 04/07 - 401K STOCK DROP IN EXP - A&G
926126	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - AG
926127	CLOSED 01/09 - PENSION INTEREST EXP - AG
926128	CLOSED 01/09 - FASB 106 INTEREST EXP - AG
926129	ACCOUNT VALUE WAS NEVER USED
926131	CLOSED 01/09 - PENSION EXP - ELECTRIC COS
926132	CLOSED 01/09 - 401(K) - ELECTRIC COS
926133	CLOSED 01/09 - FAS112-POST EMP BENE - ELECTRIC COS
926134	CLOSED 01/09 - POST RETIRE BENEFITS - ELECTRIC COS
926135	CLOSED 04/07 - 401K STOCK DROPIN EXP - ELECTRIC COS
926136	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - ELECT COS
926137	CLOSED 01/09 - PENSION INTEREST EXP - ELECT COS
926138	CLOSED 01/09 - FASB 106 INTEREST EXP - ELECT COS
926139	ACCOUNT VALUE WAS NEVER USED
926141	CLOSED 01/09 - PENSION EXP - GAS COS
926142	CLOSED 01/09 - 401(K) GAS COS
926143	CLOSED 01/09 - FAS112-POST EMP BENE - GAS COS
926144	CLOSED 01/09 - POST RETIRE BENEFITS - GAS COS
926145	ACCOUNT VALUE WAS NEVER USED
926146	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - GAS COS
926147	CLOSED 01/09 - PENSION INTEREST EXP - GAS COS
926148	CLOSED 01/09 - FASB 106 INTEREST EXP - GAS COS
926149	ACCOUNT VALUE WAS NEVER USED
926151	CLOSED 01/09 - PENSION EXP - OTHER COS
926152	CLOSED 01/09 - 401(K) OTHER COS
926153	CLOSED 01/09 - FAS112-POST EMP BENE - OTHER COS
926154	CLOSED 01/09 - POST RETIRE BENEFITS - OTHER COS
926155	CLOSED 04/07 - 401K STOCK DROP-IN OTHER COS
926156	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - OTHER COS
926157	CLOSED 01/09 - PENSION INTEREST EXP - OTHER COS
926158	CLOSED 01/09 - FASB 106 INTEREST EXP - OTHER COS

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
926159	ACCOUNT VALUE WAS NEVER USED
926161	CLOSED 01/09 - PENSIONS - COAL RESALE
926162	CLOSED 01/09 - 401K - COAL RESALE
926163	CLOSED 01/09 - FASB 112 - COAL RESALE
926164	CLOSED 01/09 - FASB 106 - COAL RESALE
926166	CLOSED 01/09 - RETIREMENT INCOME - COAL RESALE
926167	CLOSED 01/09 - PENSION INTEREST EXPENSE - COAL RESALE
926168	CLOSED 01/09 - FASB 106 INTEREST EXPENSE - COAL RESALE
926169	CLOSED 01/09 - DENTAL INSURANCE - COAL RESALE
926170	CLOSED 01/09 - GROUP LIFE INSURANCE - COAL RESALE
926171	CLOSED 01/09 - LONG TERM DISABILITY - COAL RESALE
926172	CLOSED 01/09 - MEDICAL INSURANCE - COAL RESALE
926181	CLOSED 01/09 - PENSIONS - SELLING EXP
926182	CLOSED 01/09 - 401K - SELLING EXP
926183	CLOSED 01/09 - FASB 112 - SELLING EXP
926184	CLOSED 01/09 - FASB 106 - SELLING EXP
926186	CLOSED 01/09 - RETIREMENT INCOME - SELLING EXP
926187	CLOSED 01/09 - PENSION INTEREST EXPENSE - SELLING EXP
926188	CLOSED 01/09 - FASB 106 INTEREST EXPENSE - SELLING EXP
926189	CLOSED 01/09 - DENTAL INSURANCE - SELLING EXP
926190	CLOSED 01/09 - GROUP LIFE INSURANCE - SELLING EXP
926191	CLOSED 01/09 - LONG TERM DISABILITY - SELLING EXP
926192	CLOSED 01/09 - MEDICAL INSURANCE - SELLING EXP
926194	PENSION NON SERVICE COST - BURDENS - LKS (19)
926195	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS - LKS (19)
926196	PENSION EXP- VA
926197	PENSION EXP- FERC AND TENN.
926198	PENSION NON SERVICE COST - BURDENS
926199	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS
926900	EMPLOYEE BENEFITS - NON-BURDEN - INDIRECT
926901	TUITION REFUND PLAN - INDIRECT
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT
926906	PENSION EXP- VA - INDIRECT
926907	PENSION EXP- FERC AND TENN. - INDIRECT
926910	EMPLOYEE WELFARE - INDIRECT
926911	PENSION SERVICE COST - BURDENS INDIRECT
926912	401K EXPENSE - BURDENS INDIRECT
926914	CLOSED 04/07 - 401K STOCK DROP-IN EXPENSE - INDIRECT -O&M
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT
926917	CLOSED 05/18 - PENSION NON SERVICE COSTS - BURDENS INDIRECT
926918	CLOSED 05/18 - FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT
926920	CLOSED 01/09 - PENSION INTEREST EXP - INDIRECT - AG
926921	CLOSED 01/09 - FASB 106 INTEREST EXP - INDIRECT - AG
926922	CLOSED 01/09 - LIFE INS EXP INDIRECT A&G
926923	CLOSED 01/09 - MEDICAL INS EXP INDIRECT - A&G
926924	CLOSED 01/09 - DENTAL IS EXP INDIRECT A&G
926925	CLOSED 01/09 - LT DISABILITY INDIRECT A&G
926926	CLOSED 01/09 - PENSION EXP - INDIRECT A&G
926927	CLOSED 01/09 - 401(K) INDIRECT A&G

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
926928	ACCOUNT VALUE WAS NEVER USED
926929	CLOSED 01/09 - FAS112 POST EMP BENE - INDIRECT A&G
926930	CLOSED 01/09 - POST RETIRE BENEFITS - INDIRECT A&G
926932	CLOSED 01/09 - LIFE INS EXP INDIRECT - ELECTRIC COS
926933	CLOSED 01/09 - MEDICAL INS EXP - INDIRECT ELECTRIC COS
926934	CLOSED 01/09 - DENTAL INS EXP - INDIRECT ELECTRIC COS
926935	CLOSED 01/09 - LONG TERM DISABILITY INDIRECT ELECTRIC COS
926936	CLOSED 01/09 - PENSION EXP INDIRECT ELECTRIC COS
926937	CLOSED 01/09 - 401K INDIRECT ELECTRIC COS
926938	ACCOUNT VALUE WAS NEVER USED
926939	CLOSED 01/09 - FAS112 POST EMP BENE - INDIRECT ELECTRIC COS
926940	CLOSED 01/09 - POST RETIRE BENEFITS INDIRECT ELECTRIC COS
926941	CLOSED 01/09 - PENSION INTEREST EXP - INDIRECT - ELECT COS
926942	CLOSED 01/09 - FASB 106 INTEREST EXP - INDIRECT - ELECT COS
926948	ACCOUNT VALUE WAS NEVER USED
926950	ACCOUNT VALUE WAS NEVER USED
926951	ACCOUNT VALUE WAS NEVER USED
926952	ACCOUNT VALUE WAS NEVER USED
926953	ACCOUNT VALUE WAS NEVER USED
926954	ACCOUNT VALUE WAS NEVER USED
926955	ACCOUNT VALUE WAS NEVER USED
926956	ACCOUNT VALUE WAS NEVER USED
926957	ACCOUNT VALUE WAS NEVER USED
926958	ACCOUNT VALUE WAS NEVER USED
926959	ACCOUNT VALUE WAS NEVER USED
926960	ACCOUNT VALUE WAS NEVER USED
926970	ACCOUNT VALUE WAS NEVER USED
926971	ACCOUNT VALUE WAS NEVER USED
926972	ACCOUNT VALUE WAS NEVER USED
926973	ACCOUNT VALUE WAS NEVER USED
926974	ACCOUNT VALUE WAS NEVER USED
926975	ACCOUNT VALUE WAS NEVER USED
926976	ACCOUNT VALUE WAS NEVER USED
926977	ACCOUNT VALUE WAS NEVER USED
926979	ACCOUNT VALUE WAS NEVER USED
926980	ACCOUNT VALUE WAS NEVER USED
926982	CLOSED 01/09 - 401K - SELLING - INDIRECT
926983	CLOSED 01/09 - DENTAL INSURANCE - SELLING - INDIRECT
926984	CLOSED 01/09 - FASB 106 - SELLING - INDIRECT
926985	CLOSED 01/09 - FASB 112 - SELLING - INDIRECT
926986	CLOSED 01/09 - GROUP LIFE INSURANCE - SELLING - INDIRECT
926987	CLOSED 01/09 - LONG TERM DISABILITY - SELLING - INDIRECT
926988	CLOSED 01/09 - MEDICAL INSURANCE - SELLING - INDIRECT
926989	CLOSED 01/09 - PENSIONS - SELLING - INDIRECT
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT
926991	CLOSED 01/09 - PENSION INTEREST EXPENSE - SELLING - INDIRECT
926992	CLOSED 01/09 - FASB 106 INTEREST EXPENSE - SELLING - INDIRECT
926994	CLOSED 09/21 - PENSION NON SERVICE COSTS - BURDENS INDIRECT - LKS COS ONLY
926995	ADOPTION ASSISTANCE PROGRAM - INDIRECT
926997	CLOSED 09/21 - FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT - LKS COS ONLY
926998	PENSION NON SERVICE COSTS - BURDENS INDIRECT
926999	FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT
927001	ELEC SUPPL W/O CH-DR
927002	OTH ITEMS W/O CH-DR

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
927003	CLOSED 06/18 - CITY OF LOU GAS FRAN
928001	FORMAL CASES - FERC
928002	REG UPKEEP ASSESSMTS
928003	AMORTIZATION OF RATE CASE EXPENSES
928004	CLOSED 03/09 - AMORTIZATION OF ESM AUDIT EXPENSES
928005	CLOSED 03/09 - AMORTIZATION OF MGMT AUDIT EXPENSES
928006	CLOSED 06/17 - FORMAL CASES - TENNESSEE
928007	FORMAL CASES - VIRGINIA
928008	FORMAL CASES - KENTUCKY
928902	REG UPKEEP ASSESSMENT - INDIRECT
929001	FRANCHISE REQMTS-CR
929002	ELEC USED-ELEC DEPT
929003	GAS USED-GAS DEPT
929004	ELECTRICITY USED - OTHER DEPARTMENTS
929005	ELECTRICITY USED BY ELECTRIC DEPARTMENT - ODP
929006	KWH SOURCES - ODP - (STAT ONLY)
929007	ODP FREE LIGHTING
930101	CLOSED 09/21 - GEN PUBLIC INFO EXP
930102	BRAND IMAGE
930191	CLOSED 09/21 - GEN PUBLIC INFO EXP - INDIRECT
930192	BRAND IMAGE - INDIRECT
930201	MISC CORPORATE EXP
930202	ASSOCIATION DUES
930203	CLOSED 06/18 - RESEARCH WORK
930204	CLOSED 03/09 - STOCKHOLDERS BULLETIN
930205	CLOSED 03/09 - OTH FIN PUBLICATIONS
930206	CLOSED 03/09 - RECRUITING EXPENSE
930207	OTHER MISC GEN EXP
930208	CLOSED 03/07 - DIRECTORS FEES/EXP
930209	CLOSED 03/08 - NONDEDUCTIBLE PENALTIES
930210	CLOSED 03/09 - STOCK PURCHASE COMMISSIONS
930211	CLOSED 03/07 - STOCK EXCHANGE FEES
930212	CLOSED 09/09 - STATION TWO PRINCIPAL (WKE ONLY)
930213	CLOSED 09/09 - SETTLEMENT EXPENSES - BREC (WKE ONLY)
930214	CLOSED 03/07 - ANNUAL SHRHLDRS MEETING
930215	CLOSED 07/03 - AMORTIZED MERGER EXPENSE
930216	CLOSED 09/03 - ONE UTILITY COST TO ACHIEVE
930217	MGP EXPENSES
930218	CLOSED 03/09 - DEFERRED COMPENSATION AMORTIZATION EXPENSE
930219	CLOSED 04/10 - SETTLEMENT EXPENSES - ALCAN (WKE ONLY)
930220	CLOSED 04/10 - SETTLEMENT EXPENSES - SOUTHWIRE (WKE ONLY)
930221	CLOSED 03/09 - VDT WORKFORCE REDUCTION
930222	CLOSED 03/09 - E.ON MERGER EXPENSE
930223	CLOSED 06/17 - SUSPENSE - PPL
930224	SPECIAL ITEM O&M EXPENDITURES
930225	SPECIAL ITEM O&M OFFSET
930234	PPL DEPR
930239	AMORTIZATION OF DEBT EXPENSE REVOLVERS/LCS
930244	INTEREST EXPENSE FOR COMMITMENT FEES ON REVOLVERS/LCS
930245	I/C LOAN COMMITMENT FEES
930250	BROKER FEES-INDIRECT
930251	CLOSED 03/09 - AMORTIZATION OF RATE CASE EXP.
930252	CLOSED 03/09 - AMORTIZATION OF ESM AUDIT EXP.
930253	CLOSED 03/09 - AMORTIZATION OF MGMT. AUDIT EXP.

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
930260	CLOSED 10/99 - INTERCO OUT TO KU
930261	CLOSED 10/99 - INTERCO OUT TO LGE WEB POWER GEN
930262	CLOSED 10/99 - INTERCO OUT TO LEM GAS MKT
930263	CLOSED 10/99 - INTERCO OUT TO LEM GAS FACILITIES
930264	CLOSED 10/99 - INTERCO OUT TO LEM RAS
930265	CLOSED 10/99 - INTERCO OUT TO WKEC
930266	CLOSED 10/99 - INTERCO OUT TO LGE STATION TWO
930267	CLOSED 10/99 - INTERCO OUT TO LGE CREDIT CORP
930268	CLOSED 10/99 - INTERCO OUT TO LII
930269	CLOSED 10/99 - INTERCO OUT TO PROJECT LINCOLN
930271	MISC CORPORATE EXP - INDIRECT
930272	ASSOCIATION DUES - INDIRECT
930273	ACCOUNT VALUE WAS NEVER USED
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT
930275	SERVICE CO DEPR COST OF SALES OFFSET INDIRECT (LKS ONLY)
930277	OTHER MISC GEN EXP - INDIRECT
930280	CLOSED 10/99 - INTERCO OUT TO LGANDE GANDA
930281	CLOSED 10/99 - INTERCO OUT TO LPI POWER GEN
930282	CLOSED 10/99 - INTERCO OUT TO ARGENTINA OPER
930283	CLOSED 10/99 - INTERCO OUT TO CAPITAL CORP
930284	CLOSED 10/99 - INTERCO OUT TO LEM POWER MKT
930285	CLOSED 10/99 - INTERCO OUT TO BUS DEVEL FAIRFAX
930290	CLOSED 10/99 - INTERCO IN FROM LGANDE
930291	CLOSED 10/99 - INTERCO IN FROM LPI
930293	CLOSED 10/99 - INTERCO IN FROM LGEESI
930294	SERVICE CO DEPR INDIRECT
930295	CLOSED 10/99 - INTERCO IN FROM LGANDE CAROUSEL
930296	CLOSED 10/99 - INTERCO IN FROM LGANDE PIGEON
930297	CLOSED 10/99 - INTERCO IN FROM LGANDE DANUBE
930298	CLOSED 10/99 - INTRACOMPANY CHARGEBACK (ORACLE 10.7 USE ONLY)
930299	CLOSED 10/99 - INTERCO IN FROM LEC
930901	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
930902	CLOSED 10/12 - ASSOCIATION DUES - INDIRECT
930903	CLOSED 10/12 - RESEARCH WORK - INDIRECT
930904	CLOSED 10/12 - RESEARCH AND DEVELOPMENT EXPENSES
930905	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
930907	CLOSED 10/12 - OTHER MISC GEN EXP - INDIRECT
930909	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
931004	RENTS-CORPORATE HQ
931100	RENTS-OTHER
931900	I/C JOINT USE RENT EXPENSE-INDIRECT
931904	RENTS - CORPORATE HQ (INDIRECT)
935001	MTCE-GEN PLANT - DIRECT
935091	MTCE-GEN PLANT - INDIRECT
935101	MTCE-GEN PLANT
935102	MTCE-COMPUTER HARDWARE - DIRECT
935191	MTCE-GEN PLANT - INDIRECT
935192	MTCE-COMPUTER HARDWARE - INDIRECT
935201	MTCE-COMPUTER SOFTWARE - DIRECT
935203	CLOSED 06/17 - SOFTWARE MTCE AGREEMENTS
935291	MTCE-COMPUTER SOFTWARE - INDIRECT
935301	MTCE-COMMUNICATIONS EQUIPMENT - DIRECT
935391	MTCE-COMMUNICATIONS EQUIPMENT - INDIRECT
935401	MTCE-OTH GEN EQ

Louisville Gas and Electric Company and Kentucky Utilities Company
Chart of Accounts

Account Number	Account Description
935402	CLOSED 08/22 - MAINT. OF NON-BONDABLE GENERAL PLANT
935403	MNTC BONDABLE PROPERTY
935487	CLOSED 02/12 - ACCOUNT VALUE WAS NEVER USED
935488	MTCE-OTH GEN EQ - INDIRECT
935489	CLOSED 07/08 - UTILITY OM - NONLABOR (JDE CO ONLY)
935490	CLOSED 03/07 - WKEC OM - NONLABOR (JDE CO ONLY)
935491	CLOSED 02/10 - ARGENTINE NONLABOR G&A EXPENSE
935492	CLOSED 03/07 - OTHER INTERNATIONAL OM NONLABOR (JDE CO ONLY)
935493	CLOSED 07/08 - OTHER OM - NONLABOR (JDE CO ONLY)
935494	CLOSED 03/07 - UTILITY OM - LABOR (JDE CO ONLY)
935495	CLOSED 03/07 - WKEC OM - LABOR (JDE CO ONLY)
935496	CLOSED 02/10 - ARGENTINE LABOR EXPENSE
935497	CLOSED 03/07 - OTHER INTERNATIONAL OM LABOR (JDE CO ONLY)
935498	CLOSED 07/08 - OTHER OM - LABOR (JDE CO ONLY)
935499	CLOSED 01/05- INTERCO OPERS EXPS (NON LELLC) (JDE CO ONLY)
936001	CLOSED 01/05 - A&G - SUSPENSE ACCT
951001	ECR RATE BASE - 2016 PLANS (STAT ONLY)
951002	ECR RATE BASE - PRE-2016 PLANS (STAT ONLY)
951003	ECR RATE OF RETURN - 2016 PLANS (STAT ONLY)
951004	ECR RATE OF RETURN - PRE-2016 PLANS (STAT ONLY)
951005	ECR JURISDICTIONAL FACTOR (STAT ONLY)
951006	ECR - ESTIMATED OPERATING EXPENSES (STAT ONLY)
951101	DSM DCR RECOVERABLE PROGRAM EXPENSE (STAT ONLY)
951102	DSM DRLS - LOST SALES (STAT ONLY)
951103	DSM DSMI - INCENTIVE (STAT ONLY)
951104	DSM RECOVERABLE DCCR PROGRAM EXPENSE (STAT ONLY)
951105	DSM RECOVERABLE DCCR CAPITAL EXPENSE (STAT ONLY)
951106	DSM RECOVERABLE INTEREST ON DCCR CAPITAL (STAT ONLY)
951107	DSM DBA STAT ONLY - (BALANCING ADJUSTMENT)
951201	GLT RATE BASE (STAT ONLY) - DISTR
951202	GLT DEPRECIATION SAVINGS (STAT ONLY) - DISTR
951203	GLT COST OF CAPITAL (STAT ONLY) - DISTR
951204	GLT CHANGE IN YTD AVERAGE RATE BASE, APPLIED TO ALL MONTHS (STAT ONLY) - DISTR
951205	GLT RATE BASE (STAT ONLY) - TRANS
951206	GLT DEPRECIATION SAVINGS (STAT ONLY) - TRANS
951207	GLT COST OF CAPITAL (STAT ONLY) - TRANS
951208	GLT CHANGE IN YTD AVERAGE RATE BASE, APPLIED TO ALL MONTHS (STAT ONLY) - TRANS
951301	ACTUAL MONTHLY COOLING DEGREE DAYS (STAT ONLY)
951302	ACTUAL MONTHLY HEATING DEGREE DAYS (STAT ONLY)
951303	NORMAL MONTHLY COOLING DEGREE DAYS (STAT ONLY)
951304	NORMAL MONTHLY HEATING DEGREE DAYS (STAT ONLY)
951305	ACTUAL MONTHLY AVERAGE TEMPERATURE (STAT ONLY)
951306	NORMAL MONTHLY AVERAGE TEMPERATURE (STAT ONLY)
952101	KWH GROSS GEN-COAL - (STAT ONLY)
952102	KWH GROSS GEN-OIL - (STAT ONLY)
952103	KWH GROSS GEN-GAS - (STAT ONLY)
952104	KWH GROSS GEN-SOLAR - (STAT ONLY)
952105	KWH GROSS GEN-WIND - (STAT ONLY)
952106	KWH GROSS GEN-HYDRO - (STAT ONLY)
999999	GL TO PA INTERFACE

Kentucky Utilities Company
Case No. 2025-00113
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/26; Base Period 12ME 8/31/25)

Filing Requirement
Tab 44 - 807 KAR 5:001 Section 16(7)(n)
Sponsoring Witness: Heather D. Metts

Description of Filing Requirement:

The latest twelve (12) months of the monthly managerial reports providing financial results of operations in comparison to the forecast.

Response:

See attached.

Net Income Continuing Operations - Kentucky Utilities Company

May 2024

Month To Date Actual VS Month to Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	151,333,502	150,734,508	598,994
Cost of Revenues	(46,766,766)	(48,001,639)	1,234,874
Electric Margin	104,566,737	102,732,869	1,833,868
O&M	(34,553,804)	(30,985,259)	(3,568,544)
Other Income & Expenses	931,432	1,031,407	(99,975)
Depreciation	(30,313,842)	(30,495,147)	181,305
Taxes, Other Than Income	(3,916,332)	(3,943,719)	27,387
Equity in Earnings	-	-	-
Interest	(11,609,558)	(11,758,856)	149,297
Income Tax	(4,788,330)	(5,299,644)	511,314
Net Income Ongoing Operations	20,316,302	21,281,651	(965,348)
Special Items	(5,286)	-	(5,286)
Net Income	20,311,017	21,281,651	(970,634)

Net Income Continuing Operations - Kentucky Utilities Company

June 2024

Month To Date Actual VS Month to Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	166,809,581	162,391,487	4,418,093
Cost of Revenues	(54,642,064)	(52,958,359)	(1,683,706)
Electric Margin	112,167,516	109,433,129	2,734,387
O&M	(20,350,751)	(27,102,151)	6,751,401
Other Income & Expenses	2,301,447	1,367,413	934,034
Depreciation	(30,523,553)	(30,708,774)	185,221
Taxes, Other Than Income	(4,047,824)	(4,568,968)	521,143
Equity in Earnings	-	-	-
Interest	(11,630,321)	(11,713,926)	83,605
Income Tax	(9,670,318)	(7,318,401)	(2,351,917)
Net Income Ongoing Operations	38,246,196	29,388,323	8,857,873
Special Items	(1,418)	-	(1,418)
Net Income	38,244,779	29,388,323	8,856,456

Net Income Continuing Operations - Kentucky Utilities Company

July 2024

Month To Date Actual VS Month to Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	182,899,873	179,767,719	3,132,154
Cost of Revenues	(57,756,802)	(58,995,504)	1,238,702
Electric Margin	125,143,071	120,772,215	4,370,857
O&M	(30,757,964)	(31,017,216)	259,252
Other Income & Expenses	1,194,620	1,289,929	(95,309)
Depreciation	(30,387,850)	(30,551,268)	163,417
Taxes, Other Than Income	(4,107,947)	(3,943,719)	(164,228)
Equity in Earnings	-	-	-
Interest	(11,573,406)	(11,647,116)	73,710
Income Tax	(9,803,653)	(8,952,498)	(851,155)
Net Income Ongoing Operations	39,706,871	35,950,328	3,756,543
Special Items	(8,293)	-	(8,293)
Net Income	39,698,578	35,950,328	3,748,251

Net Income Continuing Operations - Kentucky Utilities Company

August 2024

Month To Date Actual VS Month to Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	179,799,851	179,641,937	157,914
Cost of Revenues	(57,289,396)	(60,014,366)	2,724,970
Electric Margin	122,510,454	119,627,571	2,882,883
O&M	(31,794,246)	(30,406,895)	(1,387,351)
Other Income & Expenses	1,534,899	1,326,707	208,192
Depreciation	(30,362,788)	(30,485,744)	122,956
Taxes, Other Than Income	(4,144,168)	(3,943,719)	(200,449)
Equity in Earnings	-	-	-
Interest	(11,237,703)	(11,475,884)	238,181
Income Tax	(9,754,499)	(8,900,503)	(853,997)
Net Income Ongoing Operations	36,751,948	35,741,532	1,010,415
Special Items	936,699	-	936,699
Net Income	37,688,647	35,741,532	1,947,114

Net Income Continuing Operations - Kentucky Utilities Company

September 2024

Month To Date Actual VS Month to Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	149,543,827	156,548,963	(7,005,136)
Cost of Revenues	(49,538,438)	(52,205,044)	2,666,606
Electric Margin	100,005,389	104,343,919	(4,338,531)
O&M	(25,831,412)	(27,182,694)	1,351,282
Other Income & Expenses	1,492,587	1,736,685	(244,097)
Depreciation	(30,473,750)	(30,600,919)	127,170
Taxes, Other Than Income	(4,091,694)	(4,548,224)	456,530
Equity in Earnings	-	-	-
Interest	(11,155,521)	(11,476,018)	320,497
Income Tax	(5,893,357)	(6,434,377)	541,020
Net Income Ongoing Operations	24,052,243	25,838,372	(1,786,129)
Special Items	(3,221,427)	-	(3,221,427)
Net Income	20,830,816	25,838,372	(5,007,556)

Net Income Continuing Operations - Kentucky Utilities Company

October 2024

Month To Date Actual VS Month to Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	144,686,100	153,830,578	(9,144,479)
Cost of Revenues	(44,398,323)	(51,298,069)	6,899,746
Electric Margin	100,287,776	102,532,509	(2,244,733)
O&M	(36,199,243)	(35,457,639)	(741,604)
Other Income & Expenses	1,475,741	1,593,674	(117,934)
Depreciation	(30,266,628)	(30,455,637)	189,009
Taxes, Other Than Income	(4,168,257)	(3,943,719)	(224,538)
Equity in Earnings	-	-	-
Interest	(11,460,973)	(11,584,791)	123,818
Income Tax	(3,491,563)	(4,522,700)	1,031,137
Net Income Ongoing Operations	16,176,852	18,161,697	(1,984,845)
Special Items	-	-	-
Net Income	16,176,852	18,161,697	(1,984,845)

Net Income Continuing Operations - Kentucky Utilities Company

November 2024

Month To Date Actual VS Month to Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	146,029,955	161,795,313	(15,765,358)
Cost of Revenues	(46,434,686)	(54,054,899)	7,620,213
Electric Margin	99,595,269	107,740,414	(8,145,145)
O&M	(35,006,132)	(31,276,036)	(3,730,096)
Other Income & Expenses	1,543,836	1,675,707	(131,871)
Depreciation	(30,286,576)	(30,480,724)	194,149
Taxes, Other Than Income	(4,174,896)	(3,943,719)	(231,177)
Equity in Earnings	-	-	-
Interest	(11,355,245)	(11,614,917)	259,672
Income Tax	(4,195,966)	(6,400,080)	2,204,113
Net Income Ongoing Operations	16,120,291	25,700,645	(9,580,354)
Special Items	(796)	-	(796)
Net Income	16,119,494	25,700,645	(9,581,150)

Case No. 2025-00113

Attachment to Filing Requirement

Tab 44 - 807 KAR 5:001 Section 16(7)(n)

Page 7 of 12

Metts

Net Income Continuing Operations - Kentucky Utilities Company

December 2024

Month To Date Actual VS Month to Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	175,429,132	185,677,679	(10,248,547)
Cost of Revenues	(56,597,562)	(64,285,182)	7,687,621
Electric Margin	118,831,570	121,392,497	(2,560,927)
O&M	(23,147,360)	(27,387,749)	4,240,389
Other Income & Expenses	1,817,371	2,016,931	(199,560)
Depreciation	(30,511,351)	(30,807,757)	296,407
Taxes, Other Than Income	(3,964,146)	(4,548,224)	584,078
Equity in Earnings	-	-	-
Interest	(11,664,784)	(11,655,656)	(9,128)
Income Tax	(11,236,015)	(9,771,374)	(1,464,641)
Net Income Ongoing Operations	40,125,286	39,238,668	886,618
Special Items	(41,218)	-	(41,218)
Net Income	40,084,068	39,238,668	845,399

Net Income Continuing Operations - Kentucky Utilities Company

January 2025

Month To Date Actual VS Month to Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	230,012,671	204,485,299	25,527,372
Cost of Revenues	(78,085,799)	(70,287,679)	(7,798,119)
Electric Margin	151,926,873	134,197,620	17,729,253
O&M	(34,356,313)	(29,604,294)	(4,752,019)
Other Income & Expenses	1,118,919	809,630	309,289
Depreciation	(30,347,476)	(30,493,846)	146,369
Taxes, Other Than Income	(3,625,950)	(4,310,276)	684,326
Equity in Earnings	0	0	-
Interest	(11,713,995)	(11,902,266)	188,270
Income Tax	(14,325,766)	(11,534,206)	(2,791,561)
Net Income Ongoing Operations	58,676,292	47,162,363	11,513,928
Special Items	(141,423)	(126,680)	(14,743)
Net Income	58,534,868	47,035,683	11,499,185

Net Income Continuing Operations - Kentucky Utilities Company

February 2025

Month To Date Actual VS Month to Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	176,650,720	183,685,589	(7,034,869)
Cost of Revenues	(58,609,734)	(61,969,226)	3,359,492
Electric Margin	118,040,985	121,716,363	(3,675,378)
O&M	(27,154,060)	(28,299,856)	1,145,796
Other Income & Expenses	1,592,394	1,366,210	226,184
Depreciation	(30,325,071)	(30,660,273)	335,202
Taxes, Other Than Income	(4,181,990)	(4,310,276)	128,285
Equity in Earnings	-	-	-
Interest	(11,473,422)	(11,763,076)	289,653
Income Tax	(9,164,950)	(9,443,544)	278,594
Net Income Ongoing Operations	37,333,885	38,605,548	(1,271,663)
Special Items	(151,730)	(126,680)	(25,050)
Net Income	37,182,155	38,478,868	(1,296,714)

Net Income Continuing Operations - Kentucky Utilities Company

March 2025

Month To Date Actual VS Month to Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	157,946,936	166,436,890	(8,489,953)
Cost of Revenues	(51,034,422)	(56,458,220)	5,423,798
Electric Margin	106,912,514	109,978,670	(3,066,155)
O&M	(24,334,437)	(29,347,469)	5,013,032
Other Income & Expenses	1,862,233	1,595,164	267,070
Depreciation	(30,479,660)	(30,839,826)	360,166
Taxes, Other Than Income	(4,241,773)	(4,310,276)	68,503
Equity in Earnings	-	-	-
Interest	(11,561,962)	(11,791,398)	229,436
Income Tax	(7,576,442)	(6,937,252)	(639,190)
Net Income Ongoing Operations	30,580,474	28,347,612	2,232,862
Special Items	(944,465)	(126,680)	(817,785)
Net Income	29,636,009	28,220,932	1,415,077

Net Income Continuing Operations - Kentucky Utilities Company
April 2025

Revenues
Cost of Revenues
Electric Margin
O&M
Other Income & Expenses
Depreciation
Taxes, Other Than Income
Equity in Earnings
Interest
Income Tax
Net Income Ongoing Operations
Special Items
Net Income

Month To Date Actual VS Month to Date Budget

MTD Actual	MTD Budget	Variance
150,336,778	151,357,569	(1,020,791)
(48,831,759)	(51,056,211)	2,224,451
101,505,018	100,301,359	1,203,660
(32,155,963)	(30,524,537)	(1,631,425)
1,866,163	1,599,532	266,631
(30,342,237)	(30,601,610)	259,374
(4,263,848)	(4,310,276)	46,428
-	-	-
(11,666,760)	(11,995,508)	328,748
(4,930,889)	(4,813,519)	(117,370)
20,011,485	19,655,440	356,045
(420,731)	(126,680)	(294,051)
19,590,753	19,528,760	61,994

Kentucky Utilities Company
Case No. 2025-00113
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/26; Base Period 12ME 8/31/25)

Filing Requirement
Tab 45 - 807 KAR 5:001 Section 16(7)(o)
Sponsoring Witness: Heather D. Metts

Description of Filing Requirement:

Complete monthly budget variance reports, with narrative explanations, for the twelve (12) months immediately prior to the base period, each month of the base period, and any subsequent months, as they become available.

Response:

The Companies have only one monthly budget variance (performance) report used for management reporting to the CEO and executive officers.

See attached for the reports beginning with September 2023 (which is 12 months prior to the beginning of the base period) and continuing through April 2025, which is the most current month available. The Company will provide this data for the remaining periods requested in the upcoming months as it becomes available.

-

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

	September	September QTD	September YTD	
	Pre-tax Millions of \$	Pre-tax Millions of \$	Pre-tax Millions of \$	
2023 Budget - Ongoing Earnings (after-tax)	\$ 42	\$ 167	\$ 468	
Adjusted gross margins	(2)	4	(57)	A
Other O&M	1	8 B	25	B
Depreciation	-	2	4	
Taxes, other than income	(1)	-	2	
Other income (expense)	(3)	(6) C	(14)	C
Income taxes	1	-	10	D
Total	(4)	8	(30)	
2023 Actual - Ongoing Earnings (after-tax)	<u>\$ 38</u>	<u>\$ 175</u>	<u>\$ 438</u>	

(Amounts included in the explanations below are pre-tax)

A YTD: Lower margins primarily due to \$61 million of lower sales volumes of which \$58 million is from weather (\$52 million electric and \$6 million gas).

B QTD: Lower O&M primarily due to \$6 million of lower PPL Services costs, \$5 million of lower labor and burdens expenses related to open positions, \$3 million of lower operational and maintenance expenses, \$2 million of eliminated vegetation management expenses, \$2 million of lower third party contractor costs and \$3 million of other items that individually were not significant variances to budget, partially offset by \$7 million of increased storm restoration costs, \$4 million of higher incentive compensation and \$2 million of management challenge.

YTD: Lower O&M primarily due to \$14 million of lower labor and burdens expenses related to open positions, \$11 million of lower PPL Services costs, \$6 million of lower operational and maintenance expenses, \$5 million of storage integrity (well logging) costs reclassified to capital, \$5 million of eliminated vegetation management expenses, \$4 million of lower third party contractor costs, \$2 million of lower bad debt expense, \$2 millions of favorable insurance expense and \$1 million of other items that individually were not significant variances to budget, partially offset by \$13 million of increased storm restoration costs (outside of the \$20 million regulatory asset from 3/3), \$5 million of management challenge, \$4 million of higher incentive compensation and \$3 million of higher outage expenses.

C QTD and YTD: Lower other income primarily due to lower pension income.

D YTD: Lower income taxes primarily due to lower pre-tax income.

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

	October		October YTD	
	Pre-tax Millions of \$		Pre-tax Millions of \$	
2023 Budget - Ongoing Earnings (after-tax)	\$ 20		\$ 488	
Adjusted gross margins	(2)		(59)	A
Other O&M	16	B	41	B
Depreciation	1		4	
Taxes, other than income	-		2	
Other income (expense)	-		(14)	C
Interest expense	-		1	
Income taxes	(4)		6	D
Total	11		(19)	
2023 Actual - Ongoing Earnings (after-tax)	\$ 31		\$ 469	

(Amounts included in the explanations below are pre-tax)

A YTD: Lower margins primarily due to \$63 million of lower sales volumes of which \$59 million is from weather (\$53 million electric and \$6 million gas).

B MTD: Lower O&M primarily due to \$10 million of delayed (moved to 2024) outage costs, \$4 million of favorable incentive compensation related to a timing issue, \$2 million of lower PPL Services costs and \$4 million of other items that individually were not significant variances to budget, partially offset by \$4 million of higher labor and burdens expenses related to revised burden rates.

YTD: Lower O&M primarily due to \$12 million of lower PPL Services costs, \$9 million of lower labor and burdens expenses related to open positions, \$7 million of primarily delayed (moved to 2024) outage costs, \$7 million of reduced operational and maintenance expenses, \$6 million of eliminated vegetation management expenses, \$6 million of lower third party contractor costs, \$5 million of storage integrity (well logging) costs reclassified to capital, \$3 millions of favorable insurance expense, \$2 million of lower bad debt expense and \$3 million of other items that individually were not significant variances to budget, partially offset by \$13 million of increased storm restoration costs (outside of the \$20 million regulatory asset from 3/3) and \$6 million of management challenge.

C YTD: Lower other income primarily due to lower pension income.

D YTD: Lower income taxes primarily due to lower pre-tax income.

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

	November		November YTD	
	Pre-tax Millions of \$		Pre-tax Millions of \$	
2023 Budget - Ongoing Earnings (after-tax)	\$ 42		\$ 530	
Adjusted gross margins	(15) A		(74) A	
Other O&M	(1)		40 B	
Depreciation	1		5 C	
Taxes, other than income	1		3	
Other income (expense)	(2)		(16) D	
Interest expense	-		1	
Income taxes	2		8 E	
Total	(14)		(33)	
2023 Actual - Ongoing Earnings (after-tax)	\$ 28		\$ 497	

(Amounts included in the explanations below are pre-tax)

A MTD: Lower margins primarily due to \$8 million of lower customer charge revenue primarily due to an error correction, \$4 million of lower sales volumes from weather (\$2 million electric and \$2 million gas) and \$2 million of lower demand revenue.

YTD: Lower margins primarily due to \$67 million of lower sales volumes of which \$63 million is from weather (\$55 million electric and \$8 million gas) and \$6 million of lower transmission margins primarily related to higher depencaking costs.

B YTD: Lower O&M primarily due to \$13 million of lower PPL Services costs, \$9 million of lower labor and burdens expenses related to open positions, \$9 million of reduced operational and maintenance expenses, \$7 million of primarily delayed (moved to 2024) outage costs, \$5 million of eliminated vegetation management expenses, \$5 million of lower third party contractor costs, \$5 million of storage integrity (well logging) costs reclassified to capital, \$3 millions of favorable insurance expense and \$3 million of lower bad debt expense, partially offset by \$13 million of increased storm restoration costs (outside of the \$20 million regulatory asset from 3/3) and \$7 million of management challenge.

C YTD: Lower depreciation primarily due to lower plant in service.

D YTD: Lower other income primarily due to lower pension income.

E YTD: Lower income taxes primarily due to lower pre-tax income.

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

	December		December QTD		December YTD
	Pre-tax Millions of \$		Pre-tax Millions of \$		Pre-tax Millions of \$
2023 Budget - Ongoing Earnings (after-tax)	\$ 70		\$ 132		\$ 600
Adjusted gross margins	(11) A		(28) A		(85) A
Other O&M	5 B		20 B		45 B
Depreciation	1		2		6 C
Taxes, other than income	-		1		3
Other income (expense)	(3)		(5) D		(19) D
Interest expense	-		1		1
Income taxes	5 E		3		13 E
Total	(3)		(6)		(36)
2023 Actual - Ongoing Earnings (after-tax)	<u>\$ 67</u>		<u>\$ 126</u>		<u>\$ 564</u>

(Amounts included in the explanations below are pre-tax)

A Month: Lower margins primarily due to \$11 million of lower sales volumes of which \$10 million is from weather (\$9 million electric and \$1 million gas).

QTD: Lower margins primarily due to \$17 million of lower sales volumes of which \$14 million is from weather (\$11 million electric and \$3 million gas), \$7 million of lower customer charge revenue primarily due to an unbilled revenue estimate adjustment and \$4 million of lower demand revenue.

YTD: Lower margins primarily due to \$78 million of lower sales volumes of which \$72 million is from weather (\$64 million electric and \$8 million gas) and \$6 million of lower transmission margins primarily related to higher depancaking costs.

B Month: Lower O&M primarily due to \$2 million of lower labor and burdens expenses related to open positions, \$2 million of eliminated vegetation management expenses and an adjustment of \$2 million related to economic development funds, partially offset by \$2 million of timing of operational and maintenance expenses.

QTD: Lower O&M primarily due to \$9 million of primarily delayed (moved to 2024) outage costs, \$3 million of lower PPL Services costs, \$3 million of eliminated vegetation management expenses, \$2 million of lower labor and burdens expenses related to open positions, \$2 million of reduced operational and maintenance expenses, \$2 million of lower third party contractor costs, \$2 million of lower bad debt expense and an adjustment of \$2 million related to economic development funds, partially offset by \$3 million of expenses not specifically identified and \$2 million of management challenge.

YTD: Lower O&M primarily due to \$13 million of lower PPL Services costs, \$11 million of lower labor and burdens expenses related to open positions, \$8 million of eliminated vegetation management expenses, \$7 million of reduced operational and maintenance expenses, \$7 million of lower third party contractor costs, \$6 million of primarily delayed (moved to 2024) outage costs, \$5 million of storage integrity (well logging) costs reclassified to capital, \$3 millions of favorable insurance expense, \$3 million of lower bad debt expense and an adjustment of \$2 million related to economic development funds, partially offset by \$12 million of increased storm restoration costs (outside of the \$19 million regulatory asset from 3/3), \$7 million of management challenge and \$2 million of liability claims.

C YTD: Lower depreciation primarily due to lower plant in service.

D QTD and YTD: Lower other income primarily due to lower pension income.

E Month: Lower income taxes primarily due to \$2 million of lower pre-tax income, a \$2 million favorable deferred tax adjustment related to 162(m) and a \$1 million true-up of the YTD effective tax rate adjustment.

YTD: Lower income taxes primarily due to lower pre-tax income.

Ongoing Earnings Reconciliation

January 2024 – Actual vs. Budget

	KY Regulated	
	Millions of \$	
2024 Budget - Ongoing Earnings (after-tax)	\$	83
Adjusted gross margins	20	A
Other O&M	(1)	
Depreciation	-	
Taxes, other than income	1	
Other income (expense)	-	
Interest expense	1	
Income taxes	(3)	
Total	18	
2024 Actual - Ongoing Earnings (after-tax)	\$	101

(Amounts included in the explanations below are pre-tax)

A Month: Higher margins primarily due to \$15 million of higher sales volumes of which \$9 million is from weather (\$6 million electric and \$3 million gas), \$2 million of higher demand revenue and \$3 million of other items that individually were not significant variances to budget.

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

	February Millions of \$		February YTD Millions of \$	
2024 Budget - Ongoing Earnings (after-tax)	\$ 68		\$ 151	
Adjusted gross margins	(21)	A	(1)	A
Other O&M	-		(1)	
Taxes, other than income	-		1	
Other income (expense)	-		1	
Interest expense	1		1	
Income taxes	3		-	
Total	(17)		1	
2024 Actual - Ongoing Earnings (after-tax)	\$ 51		\$ 152	

(Amounts included in the explanations below are pre-tax)

A Month: Lower margins primarily due to \$20 million of lower sales volumes of which \$17 million is from weather (\$16 million electric and \$1 million gas) and \$1 million of other items that individually were not significant variances to budget.

YTD: Lower margins primarily due to \$5 million of lower sales volumes of which \$8 million is from weather (\$9 million electric offset by \$1 million gas), partially offset by \$2 million of higher ECR margins and \$2 million of other items that individually were not significant variances to budget.

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

	March		March YTD	
	Millions of \$		Millions of \$	
2024 Budget - Ongoing Earnings (after-tax)	\$ 42		\$ 193	
Adjusted gross margins	(7) A		(8) A	
Other O&M	4		3	
Depreciation	-		1	
Taxes, other than income	-		1	
Other income (expense)	(1)		(1)	
Interest expense	-		1	
Income taxes	1		1	
Total	(3)		(2)	
2024 Actual - Ongoing Earnings (after-tax)	\$ 39		\$ 191	

(Amounts included in the explanations below are pre-tax)

A Month: Lower margins primarily due to \$9 million of lower sales from weather (\$8 million electric and \$1 million gas), partially offset by \$1 million of higher demand revenue and \$1 million of other items that individually were not significant variances to budget.

YTD: Lower margins primarily due to \$15 million of lower sales volumes of which \$18 million is from weather (all electric), partially offset by \$3 million of higher ECR margins, \$2 million of higher demand revenue and \$2 million of other items that individually were not significant variances to budget.

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

	April Millions of \$	April YTD Millions of \$	
2024 Budget - Ongoing Earnings (after-tax)	\$ 25	\$ 217	
Adjusted gross margins	2	(6)	A
Other O&M	4	7	B
Depreciation	-	1	
Taxes, other than income	-	1	
Other income (expense)	1	-	
Interest expense	-	1	
Income taxes	(1)	-	
Total	6	4	
2024 Actual - Ongoing Earnings (after-tax)	\$ 31	\$ 221	

(Amounts included in the explanations below are pre-tax)

A YTD: Lower margins primarily due to \$16 million of lower sales volumes from weather (all electric), partially offset by \$3 million of higher ECR margins, \$3 million of higher demand revenue and \$4 million of other items that individually were not significant variances to budget.

B YTD: Lower O&M primarily due to \$5 million timing of outage costs, \$3 million of lower labor and burdens expenses, \$2 million of lower PPL Services costs and \$2 million of other items that individually were not significant variances to budget, partially offset by \$3 million of management challenge and \$2 million of higher incentive compensation.

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

	May		May YTD	
	Millions of \$		Millions of \$	
2024 Budget - Ongoing Earnings (after-tax)	\$ 37		\$ 254	
Adjusted gross margins	4 A		(1) A	
Other O&M	(5) B		1 B	
Depreciation	-		1	
Taxes, other than income	1		1	
Other income (expense)	-		-	
Interest expense	-		2	
Income taxes	-		-	
Total	-		4	
2024 Actual - Ongoing Earnings (after-tax)	\$ 37		\$ 258	

(Amounts included in the explanations below are pre-tax)

A MTD: Higher margins primarily due to \$3 million of higher sales volumes from weather (\$4 million electric offset by \$1 million gas) and \$1 million of higher demand revenue.

YTD: Lower margins primarily due to \$13 million of lower sales volumes from weather (\$12 million electric and \$1 million gas), partially offset by \$4 million of higher demand revenue, \$4 million of higher ECR margins and \$4 million of other items that individually were not significant variances to budget.

B MTD: Higher O&M primarily due to \$8 million of storm restoration costs related to the Memorial Day weekend storms (reclassified to a regulatory asset in June if approved by the KPSC), partially offset by lower maintenance expenses of \$2 million.

YTD: Lower O&M primarily due to \$4 million of lower labor due to open positions and higher capitalization, \$4 million of lower generation outage expenses, \$3 million lower maintenance expenses, \$2 million of lower vegetation management expenses and \$2 million of lower hardware/software maintenance expense, partially offset by \$9 million of storm restoration costs mainly related to the Memorial Day weekend storms (\$8 million will be reclassified to a regulatory asset in June if approved by the KPSC), \$6 million of management challenges included in the 24BP, \$2 million of higher incentive compensation expenses and \$2 million of higher outside services costs primarily related to net income neutral field services/meter reading as part of the AMI project.

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

	June Millions of \$		June QTD Millions of \$		June YTD Millions of \$	
2024 Budget - Ongoing Earnings (after-tax)	\$ 51		\$ 112		\$ 305	
Adjusted gross margins	4	A	11	A	3	A
Other O&M	9	B	7	B	10	B
Depreciation	-		1		2	
Taxes, other than income	1		1		2	
Other income (expense)	6	C	6	C	6	C
Interest expense	-		1		2	
Income taxes	(4)	D	(5)	D	(5)	D
Total	16		22		20	
2024 Actual - Ongoing Earnings (after-tax)	\$ 67		\$ 134		\$ 325	

(Amounts included in the explanations below are pre-tax)

A MTD: Higher margins primarily due to \$3 million of higher sales volumes of which \$6 million is from weather (all electric) and \$1 million of other items that individually were not significant variances to budget.

QTD: Higher margins primarily due to \$4 million of higher sales volumes of which \$10 million is from weather (\$12 million electric offset by \$2 million gas), \$2 million of higher ECR margins and \$5 million of other items that individually were not significant variances to budget.

YTD: Higher margins primarily due to \$5 million of higher ECR margins, \$2 million of higher demand revenue and \$6 million of other items that individually were not significant variances to budget, partially offset by \$10 million of lower sales volumes of which \$7 million is from weather (\$6 million electric and \$1 million gas).

B MTD: Lower O&M primarily due to \$8 million of May storm restoration costs reclassified to a regulatory asset in June offset by a \$2 million legal settlement.

QTD: Lower O&M primarily due to \$3 million of lower labor due to open positions and higher capitalization, \$3 million lower maintenance expenses, \$3 million of timing of vegetation management expenses and \$2 million of lower bad debt expense, partially offset by \$3 million of management challenges included in the 24BP and a \$2 million legal settlement.

YTD: Lower O&M primarily due to \$6 million of lower labor due to open positions and higher capitalization, \$4 million lower maintenance expenses, \$3 million of lower generation outage expenses, \$3 million of timing of vegetation management expenses, \$3 million of lower hardware/software maintenance expense, \$2 million of lower insurance expense and \$2 million of lower bad debt expense, partially offset by \$7 million of management challenges included in the 24BP, \$3 million of higher PPL allocations and a \$2 million legal settlement.

C MTD, QTD, YTD: Higher other income primarily due to updated pension and OPEB projections.

D MTD, QTD, YTD: Higher income tax expense primarily due to higher pre-tax income.

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

	July Millions of \$	July YTD Millions of \$
2024 Budget - Ongoing Earnings (after-tax)	\$ 65	\$ 370
Adjusted gross margins	4 A	7 A
Other O&M	1	11 B
Depreciation	-	2
Taxes, other than income	-	2
Other income (expense)	-	6 C
Interest expense	-	2
Income taxes	(1)	(5) D
Total	4	25
2024 Actual - Ongoing Earnings (after-tax)	\$ 69	\$ 395

(Amounts included in the explanations below are pre-tax)

A MTD: Higher margins primarily due to \$6 million of higher sales volumes of which \$4 million is from weather (all electric), partially offset by \$2 million of other items that individually were not significant variances to budget.

YTD: Higher margins primarily due to \$6 million of higher ECR margins and \$5 million of other items that individually were not significant variances to budget, partially offset by \$4 million of lower sales volumes of which \$3 million is from weather (\$2 million electric and \$1 million gas).

B YTD: Lower O&M primarily due to \$8 million of lower labor due to open positions and higher capitalization, \$5 million lower maintenance expenses, \$4 million of lower hardware/software maintenance expense, \$3 million of timing of vegetation management expenses, \$2 million of lower generation outage expenses, \$2 million of lower insurance expense and \$2 million of lower bad debt expense, partially offset by \$9 million of management challenges included in the 24BP, \$3 million of higher PPL allocations and a \$2 million legal settlement.

C YTD: Higher other income primarily due to updated pension and OPEB projections.

D YTD: Higher income tax expense primarily due to higher pre-tax income.

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

	August Millions of \$		August YTD Millions of \$
2024 Budget - Ongoing Earnings (after-tax)	\$ 65		\$ 435
Adjusted gross margins	5 A		11 A
Other O&M	(2)		9 B
Depreciation	-		2
Taxes, other than income	-		2
Other income (expense)	-		6 C
Interest expense	-		3
Income taxes	(1)		(6) D
Total	<u>2</u>		<u>27</u>
2024 Actual - Ongoing Earnings (after-tax)	<u>\$ 67</u>		<u>\$ 462</u>

(Amounts included in the explanations below are pre-tax)

A MTD: Higher margins primarily due to \$3 million of higher sales volumes from weather and \$2 million of higher demand revenue.

YTD: Higher margins primarily due to \$6 million of higher ECR margins, \$3 million of higher demand revenue and \$3 million of other items that individually were not significant variances to budget, partially offset by \$1 million of lower sales volumes from weather.

B YTD: Lower O&M primarily due to \$10 million of lower labor and burdens due to open positions and higher capitalization, \$4 million of lower hardware/software maintenance expense, \$3 million lower maintenance expenses, \$3 million of timing of vegetation management expenses, \$2 million of lower insurance expense and \$2 million of lower bad debt expense, partially offset by \$10 million of management challenges included in the 24BP, \$3 million of higher PPL allocations, \$2 million in higher storm restoration expenses (net of \$8.1m in regulatory asset treatment) and a \$2 million legal settlement.

C YTD: Higher other income primarily due to updated pension and OPEB projections.

D YTD: Higher income tax expense primarily due to higher pre-tax income.

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

	September		September QTD		September YTD
	Millions of \$		Millions of \$		Millions of \$
2024 Budget - Ongoing Earnings (after-tax)	\$ 43		\$ 174		\$ 479
Adjusted gross margins	(11) A		(3) A		-
Other O&M	(1)		(3)		8 B
Depreciation	-		1		2
Taxes, other than income	1		1		3
Other income (expense)	1		1		7 C
Interest expense	-		1		3
Income taxes	2		-		(5) D
Total	(8)		(2)		18
2024 Actual - Ongoing Earnings (after-tax)	\$ 35		\$ 172		\$ 497

(Amounts included in the explanations below are pre-tax)

A MTD: Lower margins primarily due to \$8 million of lower ECR margins and \$3 million of other⁽¹⁾.

QTD: Lower margins primarily due to \$7 million of lower ECR margins and \$4 million of other⁽¹⁾, partially offset by \$8 million of higher sales volumes of which \$10 million is from weather.

B YTD: Lower O&M primarily due to \$6 million of lower labor and burdens due to open positions and higher capitalization, \$5 million lower maintenance expenses, \$5 million of lower hardware/software maintenance expense, \$3 million of timing of vegetation management expenses, \$2 million of lower insurance expense, \$2 million of lower outage expenses, \$2 million of lower bad debt expense and \$4 million of other⁽¹⁾, partially offset by \$12 million of management challenges, \$5 million of higher PPL allocations, \$2 million in higher storm restoration expenses (net of \$15M in regulatory asset treatment) and a \$2 million legal settlement.

C YTD: Higher other income primarily due to updated pension and OPEB projections.

D YTD: Higher income tax expense primarily due to higher pre-tax income.

⁽¹⁾ Items that were not individually significant variances compared to budget.

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

	October		October YTD
	Millions of \$		Millions of \$
2024 Budget - Ongoing Earnings (after-tax)	\$ 30		\$ 508
Adjusted gross margins	(5) A		(5) A
Other O&M	-		8 B
Depreciation	-		3
Taxes, other than income	-		3
Other income (expense)	-		7 C
Interest expense	1		4
Income taxes	1		(4)
Total	(3)		16
2024 Actual - Ongoing Earnings (after-tax)	\$ 27		\$ 524

(Amounts included in the explanations below are pre-tax)

A MTD: Lower margins primarily due to \$2 million of lower sales volumes from weather, \$2 million of lower demand revenue and \$1 million of other⁽¹⁾.

YTD: Lower margins primarily due to \$4 million of lower non-weather sales volumes and \$1 million of other⁽¹⁾.

B YTD: Lower O&M primarily due to \$7 million of lower labor and burdens due to open positions and higher capitalization, \$7 million of lower outage expenses, \$6 million lower maintenance expenses, \$5 million of lower hardware/software maintenance expense, \$3 million of lower insurance expense, \$2 million of timing of vegetation management expenses, \$2 million of lower bad debt expense and \$5 million of other⁽¹⁾, partially offset by \$13 million of management challenges, \$7 million of higher PPL allocations, \$5 million in higher storm restoration expenses (net of \$15M in regulatory asset treatment), \$2 million of lifestyle savings refund true-up and a \$2 million legal settlement.

C YTD: Higher other income primarily due to updated pension and OPEB projections.

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

	November Millions of \$		November YTD Millions of \$	
2024 Budget - Ongoing Earnings (after-tax)	\$ 47		\$ 556	
Adjusted gross margins	(12)	A	(16)	A
Other O&M	(10)	B	(2)	B
Depreciation	-		3	
Taxes, other than income	-		3	
Other income (expense)	-		6	C
Interest expense	1		4	D
Income taxes	4	E	-	
Total	(17)		(2)	
2024 Actual - Ongoing Earnings (after-tax)	\$ 30		\$ 554	

(Amounts included in the explanations below are pre-tax)

- A Month: Lower margins primarily due to \$8 million of lower sales volumes, of which \$5 million is from weather, \$1 million of lower demand revenue, \$1 million unfavorable FAC and \$2 million of other⁽¹⁾.

YTD: Lower margins primarily due to \$10 million of lower sales volumes, of which \$3 million is from weather, \$5 million higher OVEC purchased power demand, \$6 million lower DSM revenue, offset by \$2 million favorable transmission revenue and \$2 million favorable FAC.

- B MTD: Higher O&M primarily due to \$2 million higher maintenance expenses, \$2 million of increased vegetation management expenses, \$2 million of higher supplemental labor expenses, \$2 million of higher PPL allocations and \$2 million of other⁽¹⁾.

YTD: Lower O&M primarily due to \$7 million of lower labor and burdens due to open positions and higher capitalization, \$6 million of lower outage expenses, \$5 million of lower hardware/software maintenance expense, \$4 million lower maintenance expenses, \$3 million of lower insurance expense and \$2 million of lower bad debt expense, partially offset by \$12 million of management challenges, \$9 million of higher PPL allocations, \$4 million in higher storm restoration expenses (net of \$15M in regulatory asset treatment), \$2 million of lifestyle savings refund true-up and a \$2 million legal settlement.

- C YTD: Higher other income primarily due to updated pension and OPEB projections.

- D YTD: Lower interest primarily due to lower interest rates.

- E Month: Lower income taxes primarily due to lower pre-tax income.

⁽¹⁾ Items that were not individually significant variances compared to budget.

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

	December		December QTD		December YTD
	Millions of \$		Millions of \$		Millions of \$
2024 Budget - Ongoing Earnings (after-tax)	\$ 70		\$ 147		\$ 625
Adjusted gross margins	(3)		(19) A		(19) A
Other O&M	1 B		(8) B		- B
Depreciation	-		-		3
Taxes, other than income	3		2		5 C
Other income (expense)	1		-		7 D
Interest expense	1		2		5 E
Income taxes	(3)		3		(2)
Total	-		(20)		(1)
2024 Actual - Ongoing Earnings (after-tax)	\$ 70		\$ 127		\$ 624

(Amounts included in the explanations below are pre-tax)

A QTD: Lower margins primarily due to \$12 million of lower sales volumes, of which \$10 million is from weather, \$4 million of lower demand revenue, \$2 million of unfavorable FAC and \$1 million of other⁽¹⁾.

YTD: Lower margins primarily due to \$14 million of lower sales volumes, of which \$8 million is from weather, \$6 million of higher OVEC purchased power demand and \$5 million of lower DSM margins, offset by \$3 million favorable transmission margins, \$2 million favorable FAC and \$1 million of other⁽¹⁾.

B MTD: Lower O&M primarily due to \$4 million of storm restoration costs (\$2 million of higher storm restoration costs offset by \$6 million of regulatory asset booked primarily related to Hurricane Helene), \$3 million of lower incentive compensation, \$2 million of higher supplemental labor expenses, partially offset by \$3 million of increased labor and burden costs, \$2 million related to a legal settlement and \$3 million of other⁽¹⁾.

QTD: Higher O&M primarily due to \$4 million of higher PPL allocations, \$4 million of increased labor and burdens, \$3 million of management challenges, \$3 million of higher vegetation management expenses and \$2 million for legal settlements and \$2 million of other⁽¹⁾, partially offset by \$4 million of lower incentive compensation, \$2 million of lower hardware/software maintenance expense, \$2 million of lower outage expenses, \$2 million of storm restoration costs (\$4 million of higher storm restoration costs offset by \$6 million of regulatory asset booked primarily related to Hurricane Helene).

YTD: Higher O&M primarily due to \$16 million of management challenges, \$10 million of higher PPL allocations, \$4 million for legal settlements, \$2 million of higher vegetation management expenses and \$2 million of lifestyle savings refund true-up, partially offset by \$6 million of lower hardware/software maintenance expense, \$5 million of lower outage expenses, \$5 million of lower maintenance expenses, \$4 million of lower incentive compensation, \$3 million of lower labor and burdens due to open positions and higher capitalization, \$3 million of lower supplemental contractor/outside services costs, \$3 million of lower insurance expense, \$2 million of lower bad debt expense and \$3 million of other⁽¹⁾. \$21 million of higher storm restoration expenses were offset by regulatory asset treatment.

C YTD: Lower taxes, other than income primarily due to lower than budgeted property tax rates and favorable determinations of property tax classifications.

D YTD: Higher other income primarily due to updated pension and OPEB projections.

E YTD: Lower interest primarily due to lower interest rates.

Ongoing Earnings Reconciliation

January 2025 – Actual vs. Budget

	KY Regulated	
	Millions of \$	
2025 Budget - Ongoing Earnings (after-tax)	\$	88
Adjusted gross margins	26	A
Other O&M	(7)	B
Depreciation	1	
Taxes, other than income	1	
Other income (expense)	-	
Interest expense	1	
Income taxes	(4)	C
Total	18	
2025 Actual - Ongoing Earnings (after-tax)	\$	106

(A)

MTD: Higher margins primarily due to \$28 million of higher sales volumes, of which \$22 million is from weather (\$17 million electric and \$5 million gas), \$2 million of higher transmission revenue, \$2 million of higher off-system sales, and \$1 million of other items that are individually insignificant, partially offset by \$3 million of lower demand revenue, \$2 million of Gas Weather Normalized Adjustment, and \$2 million of load growth goal.

(B)

MTD: Higher O&M primarily related to \$9 million of higher storm restoration costs (will be booked to regulatory asset in March) and \$3 million of Management Challenge offset by \$2 million lower insurance expense and \$3 million of items that are individually insignificant.

(C)

MTD: Increase in pre-tax income

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

	February Millions of \$		February YTD Millions of \$	
2025 Budget - Ongoing Earnings (after-tax)	\$ 69		\$ 157	
Adjusted gross margins	(5)	A	22	A
Other O&M	-	B	(7)	B
Depreciation	1		1	
Taxes, other than income	-		1	
Other income (expense)	-		1	
Interest expense	1		1	
Income taxes	1		(3)	
Total	(2)		16	
2025 Actual - Ongoing Earnings (after-tax)	<u>\$ 67</u>		<u>\$ 173</u>	

(Amounts included in the explanations below are pre-tax)

(A) MTD: Lower margins primarily due to \$3 million of lower sales volumes, \$3 million of revenue stretch and \$1 million of lower demand revenue, partially offset by \$1 million of higher transmission revenue and \$1 million of higher off-system sales.

YTD: Higher margins primarily due to \$23 million of higher sales volumes, of which \$19 million is from weather (\$16 million electric and \$3 million gas), \$3 million of higher transmission revenue, \$3 million of higher off-system sales and \$2 million of other⁽¹⁾, partially offset by \$5 million of revenue stretch and \$4 million of lower demand revenue.

(B) MTD: Higher O&M primarily related to \$2 million of management challenges and \$1 million of other⁽¹⁾, offset by \$2 million of lower labor related to open positions and more labor charged to capital. IT noted that \$1.2 million of O&M is related to special items, but it was not recorded as such in actuals.

YTD: Higher O&M primarily related to \$8 million of higher storm restoration costs (\$9 million will be booked to a regulatory asset in March) and \$4 million of management challenges, partially offset by \$3 million of lower labor related to open positions and more labor charged to capital and \$2 million of other⁽¹⁾. IT noted that \$1.2 million of O&M is related to special items, but it was not recorded as such in actuals.

⁽¹⁾ Items that were not individually significant variances compared to budget.

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

	March Millions of \$		March YTD Millions of \$	
2025 Budget - Ongoing Earnings (after-tax)	\$ 51		\$ 208	
Adjusted gross margins	(6)	A	16	A
Other O&M	4	B	(2)	B
Depreciation	1		2	
Taxes, other than income	-		1	
Other income (expense)	-		1	
Interest expense	1		1	
Income taxes	1		(2)	
Total	1		17	
2025 Actual - Ongoing Earnings (after-tax)	\$ 52		\$ 225	

(Amounts included in the explanations below are pre-tax)

(A) MTD: Lower margins primarily due to \$3 million of lower sales volumes, of which \$5 million is from weather (all electric), \$3 million of revenue stretch and \$2 million of lower demand revenue (primarily one large customer), partially offset by \$1 million of higher transmission revenue and \$1 million of other⁽¹⁾.

YTD: Higher margins primarily due to \$20 million of higher sales volumes, of which \$14 million is from weather (\$11 million electric and \$3 million gas), \$4 million of higher transmission revenue, \$3 million of higher off-system sales and \$3 million of other⁽¹⁾, partially offset by \$8 million of revenue stretch and \$6 million of lower demand revenue (primarily one large customer).

(B) MTD: Lower O&M primarily related to accounting booking a \$10 million regulatory asset related to the January 2025 snow storm, \$2 million of timing of generation outages expenses and \$2 million of IT O&M costs moved to special items, partially offset by \$3 million of higher labor expense (includes \$3 million of 2024 vacation expense from the policy harmonization and \$1.3 million of 2024 RIA expense from a calculation error), \$2 million of higher PPLS allocations, \$2 million of management challenges and \$3 million of other⁽¹⁾.

YTD: Higher O&M primarily related to \$9 million of higher storm restoration costs, \$6 million of management challenges and \$2 million of timing of maintenance expenses, partially offset by accounting booking a \$10 million regulatory asset related to the January 2025 snow storm, \$2 million of lower insurance expense and \$3 million of other⁽¹⁾.

⁽¹⁾ Items that were not individually significant variances compared to budget.

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

	April Millions of \$		April YTD Millions of \$	
2025 Budget - Ongoing Earnings (after-tax)	\$ 35		\$ 243	
Adjusted gross margins	(1)		15	A
Other O&M	(5)	B	(8)	B
Depreciation	-		3	
Taxes, other than income	-		1	
Other income (expense)	-		1	
Interest expense	1		2	
Income taxes	1		(1)	
Total	(4)		13	
2025 Actual - Ongoing Earnings (after-tax)	\$ 31		\$ 256	

(Amounts included in the explanations below are pre-tax)

(A) YTD: Higher margins primarily due to \$21 million of higher sales volumes, of which \$14 million is from weather (\$12 million electric and \$2 million gas), \$4 million of higher transmission revenue, \$3 million of higher off-system sales and \$3 million of other⁽¹⁾, partially offset by \$10 million of revenue stretch and \$6 million of lower demand revenue (primarily one large customer).

(B) MTD: Higher O&M primarily related to \$4 million of timing of generation outages expenses, \$2 million of management challenges and \$2 million of other⁽¹⁾, partially offset by \$3 million of lower labor and burden expenses.

YTD: Higher O&M primarily related to \$11 million of higher storm restoration costs, \$9 million of management challenges, \$3 million of higher PPLS allocations for IT, \$2 million of timing of generation outages expenses and \$2 million of timing of maintenance expenses, partially offset by \$10 million regulatory asset related to the January 2025 snow storm, \$3 million of lower PPLS allocations (excluding IT), \$3 million of lower labor and burden expenses related to open positions and more capitalized labor (\$7 million of labor favorability offset by \$3 million of vacation harmonization and \$1 million of 2024 RIA correction), \$2 million of lower insurance expense and \$1 million of other⁽¹⁾.