

**Louisville Gas and Electric Company**  
**Case No. 2025-00114**  
**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:**

LG&E's most recent FERC Form 1 and KPSC Annual Report for Major Natural Gas Companies for the year ended December 31, 2024 are attached. Please note that by a FERC Order dated July 12, 2007 in FERC Docket No. CP07-232-000, LG&E was granted a Section (7) exemption by the FERC under the Natural Gas Act, and as a part of that exemption LG&E was granted "a waiver of reporting and accounting requirements," which includes the filing of Form 2 with the FERC. In addition, on February 15, 2008, the Public Service Commission issued an order granting LG&E's request to cease the annual filing of the FERC Form 2. In lieu of filing a FERC Form 2 with the Public Service Commission, LG&E was ordered to file a paper copy of the annual report information that it files with the Public Service Commission electronically.

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FERC Form

For public business entities, this guidance will be applied on a prospective basis. Retrospective application is permitted. This guidance will be effective for annual periods beginning after December 15, 2024. Early adoption is permitted for annual financial statements that have not yet been issued or made available for issuance.

The Registrants are currently assessing the impact of adopting this guidance.

Disaggregation of Income Statement Expenses

In November 2024, the FASB issued guidance which requires public business entities to provide in the notes to financial statements specified information about certain costs and expenses. This includes the disclosure of amounts of (a) purchases of inventory, (b) employee compensation, (c) depreciation, (d) intangible asset amortization, and (e) depreciation, depletion, and amortization recognized as part of oil and gas-producing activities (DD&A) included in each relevant income statement expense caption. A relevant expense caption is an expense caption included on the face of the income statement within continuing operations that contains any of the specified expense categories (a)-(e). A qualitative description of the amounts remaining in relevant expense captions that are not separately disaggregated must also be disclosed. Additionally, public business entities must disclose the total amount of selling expenses and, in annual reporting periods, the entity's definition of selling expenses.

For public business entities, this guidance will be applied on a prospective basis. Retrospective application is permitted. This guidance will be effective for annual periods beginning after December 15, 2026, and interim periods reporting periods beginning after December 15, 2027. Early adoption is permitted.

The Registrants are currently assessing the impact of adopting this guidance.

21. Notes to Statement of Cash Flows

Supplemental disclosures of cash flow information:

	KU		LG&E	
	December 31, 2024	December 31, 2023	December 31, 2024	December 31, 2023
Cash paid (received) during the period for:				
Income taxes	\$ 102	\$ 78	\$ 73	\$ 84
Interest	135	125	101	93
Significant noncash transactions:				
Accrued expenditures for property, plant, and equipment	74	38	64	30

22. Subsequent Events

CPCN

On February 28, 2025, LG&E and KU filed an application with the KPSC regarding certain future plans for new generation and related matters.

The Companies submitted a joint application to the KPSC for approval of certain certificates of convenience and necessity, site compatibility certificates, and accounting treatment, where applicable, relating to a number of generation-related plans or projects that generally are expected to become operational or established within the next six years. The aggregate projected capital expenditures associated with these proposals are expected to be approximately \$3.7 billion over the 2025 to 2031 period. The application includes proposals:

to build a 645MW natural gas combined cycle NGCC generation unit at KU's E.W. Brown station,

to build a 645MW NGCC generation unit at LG&E's Mill Creek station,

to build a four-hour 400MW (1,600MWh total) battery storage facility ("BESS") at LG&E's Cane Run station, and

to build a selective catalytic reduction ("SCR") environmental facility for an existing coal generation unit at KU's Ghent station.

The new NGCC units are currently anticipated to be wholly owned by LG&E and the BESS unit jointly owned by LG&E and KU in respective 32% and 68% shares, with actual project costs allocated consistent with LG&E's and KU's ultimate ownership shares and existing shared dispatch, cost allocation, tariff or other frameworks.

The filing also notes projected in service dates for the projects, including the E.W. Brown NGCC in 2030, the Mill Creek NGCC in 2031, the Cane Run BESS in 2028 and the Ghent SCR in 2028.

LG&E and KU cannot predict the outcome of the proceeding. LG&E and KU anticipate a ruling from the KPSC during the fourth quarter of 2025.

Mill Creek Unit 1 and Unit 2 Retired Asset Recovery (RAR)

On February 25, 2025, the KPSC issued an order approving LG&E's recovery of the retirement costs and one RAR tariff revision related thereto, but denied certain other LG&E proposed RAR tariff revisions and reporting forms changes on the basis of procedural notice or administrative grounds. The order has the effect of allowing LG&E to commence RAR monthly recovery with bills issued in May 2025 of Mill Creek Unit 1's approximately \$125M retirement costs over a 10-year period. LG&E does not believe the denied RAR tariff or form revisions have material affect on the amount or timing of recovery of the retirement costs; however, LG&E has various opportunities to re-raise these issues in future proceedings.



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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.  
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.  
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.  
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year									
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)								266,456,016	266,456,016
5	Balance of Account 219 at End of Preceding Quarter/Year									
6	Balance of Account 219 at Beginning of Current Year									
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)								297,195,694	297,195,694
10	Balance of Account 219 at End of Current Quarter/Year									

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION								
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.								
Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	8,270,653,375	6,444,418,254	1,543,268,389				282,966,732
4	Property Under Capital Leases	14,610,830	938,305					13,672,525
5	Plant Purchased or Sold							
6	Completed Construction not Classified	579,955,733	310,307,404	246,250,746				23,397,583
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	8,865,219,938	6,755,663,963	1,789,519,135				320,036,840
9	Leased to Others							
10	Held for Future Use	12,514,047	12,514,047					
11	Construction Work in Progress	450,392,475	276,607,370	90,733,660				83,051,445
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	9,328,126,460	7,044,785,380	1,880,252,795				403,088,285
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	3,065,963,718	2,452,565,016	474,755,641				138,643,061
15	Net Utility Plant (13 less 14)	6,262,162,742	4,592,220,364	1,405,497,154				264,445,224
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	3,006,233,913	2,452,545,733	474,752,587				78,935,593
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights	3,054		3,054				
21	Amortization of Other Utility Plant	59,726,751	19,283					59,707,468
22	Total in Service (18 thru 21)	3,065,963,718	2,452,565,016	474,755,641				138,643,061
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							

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Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	3,065,963,718	2,452,565,016	474,755,641				138,643,061
Page 200-201								

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FOOTNOTE DATA			

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

Amounts represent operating leases recorded in accordance with ASC 842 - Leases. LG&E has elected to record operating lease right-of-use assets using the existing FERC balance sheet accounts for capital leases as permitted in Docket No. AI19-1-000.

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

Amounts represent operating leases recorded in accordance with ASC 842 - Leases. LG&E has elected to record operating lease right-of-use assets using the existing FERC balance sheet accounts for capital leases as permitted in Docket No. AI19-1-000.

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

Amounts represent operating leases recorded in accordance with ASC 842 - Leases. LG&E has elected to record operating lease right-of-use assets using the existing FERC balance sheet accounts for capital leases as permitted in Docket No. AI19-1-000.

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

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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)					

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Tab 41 - 807 KAR 5:001 Section 16(7)(k)  
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)							
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. 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.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. 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.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. 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.</p> <p>7. 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.</p> <p>8. 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.</p> <p>9. 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.</p>							
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	2,240					2,240
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant		455,858				455,858
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	2,240	455,858				458,098
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	11,308,438	494,182				11,802,620
9	(311) Structures and Improvements	355,116,403	829,115	6,071,076			349,874,442
10	(312) Boiler Plant Equipment	2,733,763,746	49,072,275	188,791,826			2,594,044,195
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units	251,094,609	4,229,656	27,293,181			228,031,084
13	(315) Accessory Electric Equipment	195,684,741	742,147	11,378,046			185,048,842
14	(316) Misc. Power Plant Equipment	28,501,709	520,651	1,560,321		(222,897)	27,239,142
15	(317) Asset Retirement Costs for Steam Production	41,238,232	5,203,578	124,104			46,317,706
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	3,616,707,878	61,091,604	235,218,554		(222,897)	3,442,358,031
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
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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	6					6
28	(331) Structures and Improvements	23,475,298	22,723				23,498,021
29	(332) Reservoirs, Dams, and Waterways	19,389,170	179,442	2,760,521			16,808,091
30	(333) Water Wheels, Turbines, and Generators	114,900,808		134,442			114,766,366
31	(334) Accessory Electric Equipment	7,471,162	8,003	4,809			7,474,356
32	(335) Misc. Power Plant Equipment	366,098	5,202				371,300
33	(336) Roads, Railroads, and Bridges	102,286					102,286
34	(337) Asset Retirement Costs for Hydraulic Production	607,259					607,259
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	166,312,087	215,370	2,899,772			163,627,685
36	D. Other Production Plant						
37	(340) Land and Land Rights	406,526					406,526
38	(341) Structures and Improvements	35,264,758	125,278	4,357			35,385,679
39	(342) Fuel Holders, Products, and Accessories	24,855,130	(38,634)	6,872			24,809,624
40	(343) Prime Movers	266,223,693	12,073,732	2,038,601			276,258,824
41	(344) Generators	57,140,008	545,249	152,235			57,533,022
42	(345) Accessory Electric Equipment	32,699,114	87,137	1,301			32,784,950
43	(346) Misc. Power Plant Equipment	5,531,931	205,421	5,909			5,731,443
44	(347) Asset Retirement Costs for Other Production	115,361					115,361
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	422,236,521	12,998,183	2,209,275			433,025,429
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	4,205,256,486	74,305,157	240,327,601		(222,897)	4,039,011,145
47	3. Transmission Plant						
48	(350) Land and Land Rights	11,156,124	83,695				11,239,819
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	18,121,842	1,377,517				19,499,359
50	(353) Station Equipment	283,046,674	3,729,167	94,607			286,881,234
51	(354) Towers and Fixtures	47,949,281	2,463,241				50,412,522

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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	149,512,629	11,117,826	49,748			160,580,707
53	(356) Overhead Conductors and Devices	80,037,785	3,428,870	1,762,516			81,704,139
54	(357) Underground Conduit	1,941,042					1,941,042
55	(358) Underground Conductors and Devices	8,551,530	(45,224)				8,506,306
56	(359) Roads and Trails						
57	(359.1) Asset Retirement Costs for Transmission Plant	545,280					545,280
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	600,862,187	22,155,092	1,906,871			621,110,408
59	4. Distribution Plant						
60	(360) Land and Land Rights	4,109,950				29	4,109,979
61	(361) Structures and Improvements	14,862,873	390,308	354			15,252,827
62	(362) Station Equipment	231,517,712	16,810,026	170,252			248,157,486
63	(363) Energy Storage Equipment – Distribution						
64	(364) Poles, Towers, and Fixtures	279,487,733	30,964,421	1,087,452			309,364,702
65	(365) Overhead Conductors and Devices	452,323,746	50,564,954	3,167,598			499,721,102
66	(366) Underground Conduit	95,868,970	2,542,059	9,048			98,401,981
67	(367) Underground Conductors and Devices	419,252,712	23,294,897	2,530,535			440,017,074
68	(368) Line Transformers	191,656,941	14,221,423	2,117,436			203,760,928
69	(369) Services	49,514,520	3,749,943	283,698			52,980,765
70	(370) Meters	38,224,766	176,490	16,082,689			22,318,567
71	(371) Installations on Customer Premises	228,201	73,784				301,985
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems	154,861,252	14,205,252	917,915			168,148,589
74	(374) Asset Retirement Costs for Distribution Plant	987,082					987,082
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,932,896,458	156,993,557	26,366,977		29	2,063,523,067
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						

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**Tab 41 - 807 KAR 5:001 Section 16(7)(k)**  
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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						
88	(391) Office Furniture and Equipment						
89	(392) Transportation Equipment	9,146,813	768,327	87,984			9,827,156
90	(393) Stores Equipment						
91	(394) Tools, Shop and Garage Equipment	8,471,602	617,284	555,592			8,533,294
92	(395) Laboratory Equipment						
93	(396) Power Operated Equipment	5,316,400	138,588				5,454,988
94	(397) Communication Equipment	6,807,502					6,807,502
95	(398) Miscellaneous Equipment						
96	SUBTOTAL (Enter Total of lines 86 thru 95)	29,742,317	1,524,199	643,576			30,622,940
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)	29,742,317	1,524,199	643,576			30,622,940
100	TOTAL (Accounts 101 and 106)	6,768,759,688	255,433,863	269,245,025		(222,868)	6,754,725,658
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	6,768,759,688	255,433,863	269,245,025		(222,868)	6,754,725,658
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FERC FORM No. 1 (REV. 12-05)

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FOOTNOTE DATA			
<a href="#">(a)</a> Concept: ElectricPlantInService			
Excludes \$938,305 of Property Under Operating Leases recorded related to adoption and implementation of ASC 842 - Leases.			
FERC FORM No. 1 (REV. 12-05)			

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Name of Respondent: Louisville Gas and Electric Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 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						
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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						
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39						
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41						
42						
43						
44						
45						
46						
47	TOTAL					

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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 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	US 42; Tract No. D152	01/31/2000	12/31/2032	253,321
3	Fegenbush Lane at the General Electric Plant	05/01/2012	12/31/2030	519,009
4	Tucker Station Distribution Substation - Blankenbaker Station Business Park, Tract 13	07/01/2012	12/31/2029	745,731
5	Other Items Less Than \$250K			492,833
6	Land at Billtown Substation	08/01/2016	12/31/2031	871,644
7	Mercer Solar Land	06/30/2023	12/31/2025	9,610,914
8				
21	Other Property:			
22	Site Development - Kentucky Substation, Tract D146	06/30/1992	12/31/2029	20,595
47	TOTAL			12,514,047

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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 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 MILL CREEK ENVIRONMENTAL COST RECOVERY	63,900,802	
3	MILL CREEK UNIT 4 SUPERHEAT INTERMEDIATE TUBES	2,928,247	
4	EFFLUENT LIMITATIONS GUIDELINES TRIMBLE COUNTY ENVIRONMENTAL COST RECOVERY	2,017,065	
5	MILL CREEK UNIT 3 SUPERHEAT INTERMEDIATE TUBES	1,958,192	
6	TRIMBLE COUNTY COAL COMBUSTION RESIDUALS LANDFILL	1,792,104	
7	MILL CREEK UNIT 4 SELECTIVE CATALYTIC REDUCTION LAYER 2	1,404,949	
8	MILL CREEK SCREEN HOUSE SWITCHGEAR	1,225,622	
9	STEAM PRODUCTION MINOR	9,938,085	
10	HYDRAULIC POWER MAJOR		
11	OHIO FALLS UNITS 9 & 10 INTAKE SLABS	2,177,064	
12	HYDRAULIC POWER MINOR	61,546	
13	OTHER PRODUCTION MAJOR		
14	MILL CREEK UNIT 5 NATURAL GAS COMBINED CYCLE	73,670,196	
15	BROWN GENERATING STATION BATTERY STORAGE	4,156,454	
16	OTHER PRODUCTION MINOR	2,575,209	
17	TRANSMISSION MAJOR		
18	PADDYS RUN SUBSTATION RENOVATION	4,723,983	
19	TRANSMISSION EXPANSION PLAN BLUE LICK CEDAR GROVE	3,427,012	
20	TRANSMISSION EXPANSION PLAN HARRODS CREEK	3,223,084	
21	CANE RUN PERIMETER FENCE REPLACEMENT	1,767,221	
22	POWER CONTROL HOUSE PADDYS RUN	1,330,533	
23	TRANSMISSION EXPANSION PLAN MIDDLETOWN BUCKNER	1,248,105	
24	TRANSMISSION EXPANSION PLAN AIKEN EASTWOOD WEST	1,044,217	
25	TRANSMISSION MINOR	12,328,734	
26	DISTRIBUTION MAJOR		
27	CUSTOMER SERVICE ADVANCED METERING INFRASTRUCTURE METERS	64,601,936	

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28	SCADA VOLTAGE LINES	2,397,389
29	BRANDENBURG TRANSFORMER	1,419,556
30	DISTRIBUTION MINOR	10,930,168
31	RESEARCH, DEVELOPMENT, AND DEMONSTRATING MINOR	359,897
43	Total	276,607,370

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Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 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	2,418,981,722	2,418,981,722		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	232,746,920	232,746,920		
4	(403,1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	271,249	271,249		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):				
9.2	Fuel Stock	620,040	620,040		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	233,638,209	233,638,209		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(269,120,921)	(269,120,921)		
13	Cost of Removal	63,417,071	63,417,071		
14	Salvage (Credit)	1,235,217	1,235,217		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(204,468,633)	(204,468,633)		
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)	3,523,847	3,523,847		
17.2	Customer payments related to construction projects	994,692	994,692		
18	Book Cost or Asset Retirement Costs Retired	(124,104)	(124,104)		
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,452,545,733	2,452,545,733		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	1,373,744,684	1,373,744,684		
21	Nuclear Production				



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22	Hydraulic Production-Conventional	32,856,297	32,856,297		
23	Hydraulic Production-Pumped Storage				
24	Other Production	206,930,638	206,930,638		
25	Transmission	209,254,657	209,254,657		
26	Distribution	612,302,639	612,302,639		
27	Regional Transmission and Market Operation				
28	General	17,456,818	17,456,818		
29	TOTAL (Enter Total of lines 20 thru 28)	2,452,545,733	2,452,545,733		

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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

- Report below investments in Account 123.1, Investments in Subsidiary Companies.
- 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.
- Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
- 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.
- 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.
- Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
- 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).
- 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 - 700 shares - 11/18/52 - Capital Stock	11/18/1952		70,000			70,000	
3	OVEC Common Stock - 700 shares - 1/8/53 - Capital Stock	01/08/1953		70,000			70,000	
4	OVEC Common Stock - 700 shares - 2/25/53 - Capital Stock	02/25/1953		70,000			70,000	
5	OVEC Common Stock - 700 shares - 4/10/1953 - Capital Stock	04/10/1953		70,000			70,000	
6	OVEC Common Stock - 700 shares - 5/12/53 - Capital Stock	05/12/1953		70,000			70,000	
7	OVEC Common Stock - 1,400 shares - 7/27/53 - Capital Stock	07/27/1953		140,000			140,000	
8	OVEC Common Stock - 730 shares - 3/4/05 - Capital Stock	03/04/2005		104,286			104,286	
42	Total Cost of Account 123.1 \$ 594,286.00		Total	594,286			594,286	

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Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 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)	50,079,431	64,356,398	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)	18,360,482	24,812,847	Electric, Gas	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	30,583,546	28,406,454	Electric	
8	Transmission Plant (Estimated)	1,966,173	1,364,430	Electric	
9	Distribution Plant (Estimated)	7,889,136	7,863,846	Electric, Gas	
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)	58,799,337	62,447,577		
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)	167,076	1,121,787	Electric, Gas	
17					
18					
19					
20	TOTAL Materials and Supplies	109,045,844	127,925,762		

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

<a href="#">(a)</a> Concept: StoresExpenseUndistributed		
Balance at Beginning of Year	\$	(142,247)
Total Debits		3,104,018
Total Credits		(2,794,695)
Balance at End of Year	\$	167,076
<a href="#">(b)</a> Concept: StoresExpenseUndistributed		
Balance at Beginning of Year	\$	167,076
Total Debits		3,148,764
Total Credits		(2,194,053)
Balance at End of Year	\$	1,121,787

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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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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	748,858	132	76,518		62,379		62,379		1,684,233		2,634,367	132
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8	Purchases/Transfers:												
9	IMEA/IMPA	(181)										(181)	
10													
11													
12													
13													
14													
15	Total	(181)										(181)	
16													
17	Relinquished During Year:												
18	Charges to Account 509	11,586	2									11,586	2
19	Other:												
20	Allowances Used												

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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												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year	737,091	130	76,518		62,379		62,379		1,684,233		2,622,600	130
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	901		901		901		901		40,545		44,149	
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales	901								901		1,802	
40	Balance-End of Year			901		901		901		39,644		42,347	
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)	901	18							901	17	1,802	35
45	Gains		18								17		35
46	Losses												

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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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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	60,973		14,174								75,147	
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8	Purchases/Transfers:												
9	IMEA/IMPA	(278)										(278)	
10													
11													
12													
13													
14													
15	Total	(278)										(278)	
16													
17	Relinquished During Year:												
18	Charges to Account 509	5,649										5,649	
19	Other:												
20	Allowances Used												

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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	630										630	
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year	54,416		14,174								68,590	
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												

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Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 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							
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28						
20	TOTAL					

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Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 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 CCommission 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	Retirement Costs of LG&E's Mill Creek Unit 1	83,137,184	83,137,184			83,137,184	
22	December 12, 2024 (03-2025 to 02-2035)						
49	TOTAL	83,137,184	83,137,184			83,137,184	

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Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 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				
3	Campground Rd	26,894	561.6	19,683	561.6
4	LKE DNR-MillCreek 5	415	561.6	561	561.6
5	CAMPGRND Incrse	935	561.6		
6	CR7 INCREASE	513	561.6		
7	LKE Meridian 138kV	7,739	561.6		
8	LKE Meridian 345kV	11,529	561.6		
9	Facilities Study				
10	CampGrnd Rd	793	561.6	1,072	561.6
20	Total	48,818		21,316	
21	Generation Studies				
22	Feasibility Study				
23	Trimble-Ghent 345kV	827	561.7	2,081	561.7
24	System Impact Study (GS)				
25	Mill Creek 5 345kV	712	561.7		
39	Total	1,539		2,081	
40	Grand Total	50,357		23,397	

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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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	ASC 715 - Pension and Postretirement	169,547,702	19,794,441	926/107	8,658,617	180,683,526
2	ARO - Generation - Coal Combustion Residuals	75,697,003	3,630,482	407	3,715,377	75,612,108
3	Pension Gain/Loss Amortization - 15 Year	45,740,378	(2,221,296)			43,519,082
4	Forward Starting Swaps Losses	23,921,283		427	2,397,988	21,523,295
5	Interest Rate Swap (Mark To Market)	6,410,468	(2,574,538)			3,835,930
6	Plant Outage Normalization	9,652,814		510-514/549/551-554	2,453,167	7,199,647
7	Gas Supply Clause		16,753,275	480-482	14,194,088	2,559,187
8	Asset Retirement Obligation - Electric	6,511,167	1,563,753	230	83,054	7,991,866
9	Swap Termination - Bank of America	5,775,823		427	558,950	5,216,873
10	Gas Line Tracker	280,000	4,380,000	480-482	170,000	4,490,000
11	ASC 740 - Income Taxes	7,326,736	2,775,209	410/411/282/283	168,345	9,933,600
12	Ice Storm 2018	4,878,030		571/580/583/590/593-595/598	650,404	4,227,626
13	Swap Termination - Wachovia	4,403,342		930	388,720	4,014,622
14	Asset Retirement Obligation - Gas	9,358,261	6,178,239	230	5,701,542	9,834,958
15	DSM Cost Recovery	1,698,000	646,000	440-445	1,698,000	646,000
16	Summer Storm	1,313,625		593	246,304	1,067,321
17	Rate Case Expenses - Electric	113,598	88,731	928	113,598	88,731
18	Rate Case Expenses - Gas	19,989	40,713	928	19,989	40,713
19	AMI Capital - Electric	144,204	115,049			259,253
20	AMI Capital - Gas	201,833	55,396			257,229
21	AMI O&M - Electric	4,858,360	4,895,896			9,754,256
22	AMI O&M - Gas	1,899,776	1,956,495			3,856,271
23	AMI Capital - Common	581,756	27,375			609,131
24	2023 Wind Storm	8,360,948				8,360,948

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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)	
25	Generation Capital		78,672			78,672
26	May 2024 Storms		4,364,268			4,364,268
27	September 2024 Storms		1,547,692			1,547,692
28	Environmental Cost Recovery	1,678,000	614,000	440-445	2,292,000	
29	Fuel Adjustment Clause	3,586,000	8,022,000	440-445	11,009,000	599,000
44	TOTAL	393,959,096	72,731,852		54,519,143	412,171,805

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

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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.

**ASC 715 - Pension and Postretirement**

Order/docket number:  
KPSC 2020-00350  
FERC A07-1-000  
Amortization Period : Ongoing

**ARO - Generation - Coal Combustion Residuals**

Order/docket number:  
KPSC 2020-00350  
Amortization Period: Amortization period for closed plants is from July 2016 through June 2026 and amortization period for open plants is from July 2016 through June 2041.

**Pension Gain/Loss Amortization - 15 Year**

Order/docket number:  
KPSC 2020-00350  
Amortization Period: Ongoing

**Forward Starting Swaps Losses**

Order/docket number:  
KPSC 2020-00350  
Amortization Period: September 2015 to October 2045

**Interest Rate Swap (Mark to Market)**

Order/docket number:  
KPSC 2020-00350

**Plant Outage Normalization**

Order/docket number:  
KPSC 2020-00350  
Amortization Period: July 2021 to June 2029

**Gas Supply Clause**

Order/docket number:  
KPSC 2020-00350  
KPSC 2022-00083  
Amortization Period: Ongoing

**Asset Retirement Obligation - Electric**

Order/docket number:  
KPSC 2020-00350  
FERC ER06-1588-000  
Amortization Period: Ongoing

**Swap Termination - Bank of America**

Order/docket number:  
KPSC 2020-00350  
Amortization Period: July 2017 to May 2034

**Gas Line Tracker**

Order/docket number:  
KPSC 2020-00350  
KPSC 2022-00066  
Amortization Period : Ongoing

**ASC 740 - Income Taxes**

Order/docket number:  
KPSC 2020-00350  
Amortization Period: Ongoing

**Ice Storm 2018**

Order/docket number:  
KPSC 2020-00350  
Amortization Period: July 2021 to June 2031

**Swap Termination - Wachovia**

Order/docket number:  
KPSC 2020-00350  
Amortization Period: August 2010 to April 2035

**Asset Retirement Obligation - Gas**

Order/docket number:  
KPSC 2020-00350  
FERC ER06-1588-000  
Amortization Period : Ongoing

**DSM Cost Recovery**

Order/docket number:  
KRS 278.265  
Amortization Period : Ongoing



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<div><div>Summer Storm</div><div>Order/docket number: KPSC 2020-00350</div><div>Amortization Period: May 2019 to April 2029</div></div> <div><div>Rate Case Expenses - Electric</div><div>Order/docket number: KPSC 2020-00350</div></div> <div><div>Rate Case Expenses - Gas</div><div>Order/docket number: KPSC 2020-00350</div></div> <div><div>AMI Capital - Electric</div><div>Order/docket number: KPSC 2020-00350</div></div> <div><div>AMI Capital - Gas</div><div>Order/docket number: KPSC 2020-00350</div></div> <div><div>AMI O&amp;M - Electric</div><div>Order/docket number: KPSC 2020-00350</div></div> <div><div>AMI O&amp;M - Gas</div><div>Order/docket number: KPSC 2020-00350</div></div> <div><div>AMI Capital - Common</div><div>Order/docket number: KPSC 2020-00350</div></div> <div><div>2023 Wind Storm</div><div>Order/docket number: KPSC 2023-00093</div></div> <div><div>Generation Capital</div><div>Order/docket number: KPSC 2022-00402</div></div> <div><div>May 2024 Storms</div><div>Order/docket number: KPSC 2024-00181</div></div> <div><div>September 2024 Storms</div><div>Order/docket number: KPSC 2024-00329</div></div> <div><div>Environmental Cost Recovery</div><div>Order/docket number: KRS 278,183</div><div>Amortization Period : Ongoing</div></div> <div><div>Fuel Adjustment Clause</div><div>Order/docket number: 807 KAR 5.506</div><div>Amortization Period : Ongoing</div></div>	
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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 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	42,142	71,401	142	42,141	71,402
2	Financing Expense		268,430	181,428,923	206,915	61,515
3	Unamortized Debt	1,687,795	350,344	930.2	348,489	1,689,650
4	Advanced Contract Payments		13,130,313	107	7,738,147	5,392,166
5	Cane Run 7 LTPC Asset	4,730,927	2,836,770	107,108,501,502,553	6,267,222	1,300,475
6	Brown 6 and 7 LTSA Asset	1,113,663	426,269	501,502	54,082	1,485,850
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	7,574,527				10,001,058

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 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	Coal Combustion Residual ARO	4,914,528	4,489,214
3	Regulatory Tax Adjustment	83,818,348	80,431,736
4	Interest Rate Swaps	6,969,997	6,169,168
5	Excess Deferred Taxes	16,331,860	15,655,216
6	Other Postretirement & Employment Benefits	9,996,361	10,286,887
7	Asset Retirement Obligation	5,156,044	5,524,654
8	Environmental Cost Recovery		1,562,618
9	Vacation Pay	995,633	1,075,695
10	Workers Compensation	257,872	283,823
11	Air Permit Fees	766,555	854,929
12	Leases	3,578,259	3,828,291
13	State Tax Credit Carryforward	7,564,250	6,051,400
14	Valuation Allowances	(7,564,250)	(6,051,400)
15	R & D Costs - Section 174	2,274,996	
7	Other	1,683,959	2,037,863
8	TOTAL Electric (Enter Total of lines 2 thru 7)	136,744,412	132,200,094
9	Gas		
10	Capitalized Gas Inventory	1,253,563	1,307,051
11	Regulatory Tax Adjustment	22,698,833	22,232,526
12	Interest Rate Swaps	1,742,437	1,542,230
13	Excess Deferred Taxes	2,033,212	1,991,290
14	Other Postretirement & Employment Benefits	2,772,264	2,859,045
15	Asset Retirement Obligation	12,677,386	12,021,587
16	Vacation Pay	307,199	327,215
17	Workers Compensation	101,949	108,437
18	Purchased Gas Adjustment - Current	3,848,039	
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Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
19	Demand Side Management		1,574,148
15	Other	447,102	641,376
16	TOTAL Gas (Enter Total of lines 10 thru 15)	47,881,984	44,604,905
17.1	Other Deductions	9,391	10,965
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	184,635,787	176,815,964
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Notes

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

<a href="#">(a)</a> Concept: AccumulatedDeferredIncomeTaxes		
Balance at Beginning of Year	\$	184,752,862
Less Debits to:		
Account 410.1		10,853,042
Account 410.2		3,143
Other Balance Sheet Accounts		2,616,029
Plus Credits to:		
Account 411.1		13,355,012
Account 411.2		127
Balance at End of Year	\$	184,635,787

<a href="#">(b)</a> Concept: AccumulatedDeferredIncomeTaxes		
Balance at Beginning of Year	\$	184,635,787
Less Debits to:		
Account 410.1		14,369,418
Account 410.2		66
Other Balance Sheet Accounts		6,035,855
Plus Credits to:		
Account 411.1		12,583,876
Account 411.2		1,640
Balance at End of Year	\$	176,815,964

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FERC Form

Name of Respondent: Louisville Gas and Electric Company					This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4	
CAPITAL STOCKS (Account 201 and 204)										
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. 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year. 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. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative. 5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year. 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.										
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	75,000,000			21,294,223	425,170,424				
6	Total	75,000,000			21,294,223	425,170,424				
7	Preferred Stock (Account 204)									
8	Preferred Stock, \$25 Par Value	1,720,000								
9	Peferred Stock, Without Par Value	6,750,000								
14	Total	8,470,000								



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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 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	799,081,499	
15.1	Capital Contributions	65,000,000	
15.2	Return of Capital to Parent	(76,000,000)	
16	Ending Balance Amount	788,081,499	
17	Other Paid in Capital		
18	Beginning Balance Amount		
19.1	Increases (Decreases) in Other Paid-In Capital		
20	Ending Balance Amount		
40	Total	788,081,499	

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Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission		Date of Report: 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			835,889	
22	TOTAL			835,889	

Case No. 2025-00114  
Attachment to Filing Requirement  
Tab 41 - 807 KAR 5:001 Section 16(7)(k)  
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McCombs


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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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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	Jefferson County 2001 Series A, due 09/01/2026, 0.900%	221	22,500,000		440,697			03/06/2002	09/01/2026	03/06/2002	09/01/2026	22,500,000	202,500
4	Trimble County 2001 Series A, due 09/01/2026, 0.625%	221	27,500,000		799,357			03/06/2002	09/01/2026	03/06/2002	09/01/2026	27,500,000	171,875
5	Jefferson County 2001 Series B, due 11/01/2027, 1.350%	221	35,000,000		753,491			03/22/2002	11/01/2027	03/22/2002	11/01/2027	35,000,000	472,500
6	Trimble County 2001 Series B, due 11/01/2027, 1.350%	221	35,000,000		753,530			03/22/2002	11/01/2027	03/22/2002	11/01/2027	35,000,000	472,500
7	Louisville Metro 2003 Series A, due 10/01/2033, 2.000%	221	128,000,000		6,791,072			11/20/2003	10/01/2033	11/20/2003	10/01/2033	128,000,000	2,560,000
8	Louisville Metro 2005 Series A, due 02/01/2035, 1.750%	221	40,000,000		1,771,967			04/13/2005	02/01/2035	04/13/2005	02/01/2035	40,000,000	700,000
9	Louisville Metro 2007 Series A, due 06/01/2033, Variable	221	31,000,000		1,518,920			04/26/2007	06/01/2033	04/26/2007	06/01/2033	31,000,000	1,076,078
10	Louisville Metro 2007 Series B, due 06/01/2033, Variable	221	35,200,000		1,691,978			04/26/2007	06/01/2033	04/26/2007	06/01/2033	35,200,000	1,220,166

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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	Trimble County 2016 Series A, due 09/01/2044, 1,300%	221	125,000,000		1,536,442			09/15/2016	09/01/2044	09/15/2016	09/01/2044	125,000,000	1,625,000
12	Trimble County 2017 Series A, due 06/01/2033, 3,750%	221	60,000,000		699,660			06/01/2017	06/01/2033	06/01/2017	06/01/2033	60,000,000	2,250,000
13	Trimble County 2023 Series A, due 06/01/2054, 4,700%	221	65,000,000		728,189			12/06/2023	06/01/2054	12/06/2023	06/01/2054	65,000,000	3,055,000
14	Interest Rate Swaps:												558,862
15	First Mortgage Bonds:												
16	2010 due 11/15/2040, 5,125%	221	285,000,000		3,570,026		3,100,600	11/16/2010	11/15/2040	11/16/2010	11/15/2040	285,000,000	14,606,250
17	2013 due 11/15/2043, 4,650%	221	250,000,000		2,742,758		1,800,000	11/14/2013	11/15/2043	11/14/2013	11/15/2043	250,000,000	10,187,368
18	2015 due 10/01/2025, 3,300%	221	300,000,000		2,374,181		129,000	09/28/2015	10/01/2025	09/28/2015	10/01/2025	300,000,000	11,309,230
19	2015 due 10/01/2045, 4,375%	221	250,000,000		2,569,890		207,500	09/28/2015	10/01/2045	09/28/2015	10/01/2045	250,000,000	11,926,258
20	2019 due 04/01/2049, 4,250%	221	400,000,000		4,266,089		472,000	04/01/2019	04/01/2049	04/01/2019	04/01/2049	400,000,000	17,000,000
21	2023 due 04/15/2033, 5,450%	221	400,000,000		3,483,529		912,000	03/20/2023	04/15/2033	03/20/2023	04/15/2033	400,000,000	21,800,000
22	Subtotal		2,489,200,000		36,491,776		6,621,100					2,489,200,000	101,193,587
23	Reacquired Bonds (Account 222)												
24													
25													
26													
27	Subtotal												
28	Advances from Associated Companies (Account 223)												
29													
30													
31													
32	Subtotal												
33	Other Long Term Debt (Account 224)												

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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)
34	Mid-Term Debt:												
35		224											
35	Subtotal												
33	TOTAL		2,489,200,000									2,489,200,000	101,193,587

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FERC Form

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

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

Pollution control series bonds are obligations of LG&E, issued in connection with tax-exempt pollution control revenue bonds issued by various governmental entities, principally counties in Kentucky. A loan agreement obligates LG&E 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

As of December 31, 2024, the company had in effect two interest-rate swap agreements to hedge its exposure to tax exempt rates related to Pollution Control Bonds, Variable Rate Series. The Company's position under the swap agreements is to pay a fixed rate and receive a variable rate based on the Secured Overnight Financing Rate (SOFR). The specifics for each swap agreement related to notional amounts, maturity dates, payable and receivable positions are as follows:

Notional Amount	Maturity	Payable	Receivable
\$32,000,000	10/01/2033	Fixed at 3.657%	68% of 1 mo SOFR
\$32,000,000	10/01/2033	Fixed at 3.645%	68% of 1 mo SOFR

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

Proceeds from LG&E's First Mortgage Bond issued in 2010 were used to repay loans from a PPL subsidiary and for general corporate purposes. Proceeds from LG&E's First Mortgage Bond issued in 2013 were used for capital expenditures and general corporate purposes. Proceeds from LG&E's First Mortgage Bonds issued in 2015 were used to pay maturing debt, pay short-term debt, and general corporate purposes. The First Mortgage Bonds were issued at a discount. Proceeds from LG&E First Mortgage Bond issued in 2019 were used to repay the US Bank Term Loan Tranches 1 and 2 and pay short-term debt. The First Mortgage Bonds were issued at a discount. Proceeds from LG&E'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.

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

The amount reported of \$101,193,587 represents the balance in Account 427. The difference between the reported amount and the sum of Account 427 and 430 is due to the \$336,554 in Account 430, which is related to Louisville Gas and Electric's allocation of interest related to intercompany debt with an affiliate.

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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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)	297,195,694
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Contribution in Aid of Construction	10,923,742
6	Demand Side Management	8,141,000
7	Environmental Cost Recovery	7,941,000
8	FAC Under Recovery KY	2,987,000
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Taxes:Utility Operating Income	59,909,778
11	Federal Income Taxes: Other Income and Deductions	225,217
12	Provision for Deferred Income Taxes	7,309,293
13	Amortization of Regulatory Assets/Liability Associated with Terminated Swaps	960,356
14	Amortization of Storm Regulatory Assets	896,709
15	Capitalized Interest	8,995,797
16	Customer Advances for Construction	2,319,460
17	Loss on Reacquired Debt Amortization	1,066,259
18	Nondeductible Expenses	1,979,078
19	Performance Incentive	1,468,672
20	Plant Outage Normalization - Reg Asset	2,453,166
21	Post Retirement Benefits	2,010,901
22	R & D Costs - Section 174	4,322,507
23	Swap Termination	947,672
24	Other	1,098,084
14	Income Recorded on Books Not Included in Return	

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Line No.	Particulars (Details) (a)	Amount (b)
15	Amortization of Investment Tax Credit	905,250
16	AFUDC Flow Through	6,515,647
17	AFUDC Debt	3,200,882
18	Gas Line Tracker	4,210,000
19	Purchased Gas Adjustment	17,982,186
19	Deductions on Return Not Charged Against Book Income	
20	Tax over Book Depreciation, Net and Repairs	47,113,440
21	AMI Regulatory Assets and Liabilities	4,296,569
22	Bad Debts Reserve	1,217,646
23	Cost of Removal	25,571,789
24	Capitalized Property Tax	1,736,899
25	Coal Combustion Residual ARO	3,302,796
26	Leases ASC 842	581,152
27	May 2024 Storms	4,364,268
28	Pensions - Regulatory Asset	3,284,858
29	September 2024 Storms	1,547,692
30	Other	1,128,228
27	Federal Tax Net Income	296,192,083
28	Show Computation of Tax:	
29	21 % Rounded	62,200,337
30	Less: Tax Credits and Adjustments to Prior Years' Taxes to Accrual	(2,065,342)
31	Total	60,134,995
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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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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 (j) 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 (Include 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	4,823,652	0	60,093,748	62,631,012		2,286,388		51,953,368			8,140,380
2					0	0				0					
3	Subtotal Federal Tax				4,823,652	0	60,093,748	62,631,012		2,286,388		51,953,368			8,140,380
4	Income	Income Tax	Kentucky	2024	985,253	0	10,647,521	10,686,529		946,245		9,482,786			1,164,735
5	Public Service Commission	Other License And Fees Tax	Kentucky	2024	0	1,144,485	2,411,001	2,533,033		0	1,266,517	1,775,719			635,282
6	Subtotal State Tax				985,253	1,144,485	13,058,522	13,219,562		946,245	1,266,517	11,258,505			1,800,017
7	Kentucky and Indiana	Property Tax	Kentucky and Indiana	2024	33,526,464	0	48,723,722	47,491,820		34,758,366		35,418,979			13,304,743
8	Subtotal Property Tax				33,526,464	0	48,723,722	47,491,820		34,758,366		35,418,979			13,304,743
9	Federal and Kentucky Unemployment Insurance	Unemployment Tax	Federal and Kentucky	2024	21,466	0	83,843	77,500		27,809		66,833			17,010
10	Subtotal Unemployment Tax				21,466	0	83,843	77,500		27,809		66,833			17,010

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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 (Include 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	372,545	0	8,272,163	8,018,925		625,783					8,272,163
12	Indiana Use Tax	Sales And Use Tax	Indiana	2024	(1)	0	5,529	4,033		1,495					5,529
13	<b>Subtotal Sales And Use Tax</b>				372,544	0	8,277,692	8,022,958		627,278					8,277,692
14	Miscellaneous	Miscellaneous Other Tax	Federal and Kentucky	2024	0	0				0		30,563			(30,563)
15	<b>Subtotal Miscellaneous Other Tax</b>				0	0				0		30,563			(30,563)
16	FICA	Payroll Tax	Federal	2024	1,013,685	0	9,044,313	9,122,411		935,587		6,392,094			2,652,219
17	<b>Subtotal Payroll Tax</b>				1,013,685	0	9,044,313	9,122,411		935,587		6,392,094			2,652,219
40	<b>TOTAL</b>				40,743,064	1,144,485	139,281,840	140,565,263		39,581,673	1,266,517	105,120,342			34,161,498

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FERC Form

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

(a) Concept: DescriptionOfTaxesAccruedPrepaidAndCharged				
Segregation of Other	Other (I)	Gas Acct. 408.1-409.1	Page 117 Other Inc & Deductions 408-2-409.2	Other Accounts
Income	\$ 8,140,380	\$ 7,956,410	\$ 225,217	\$ (41,247)
FICA	2,652,219	2,638,892	—	13,327
Total Federal Tax	10,792,599	10,595,302	225,217	(27,920)
Income	1,164,735	1,108,290	56,445	—
Public Service Commission	635,282	635,282	—	—
Total State Tax	1,800,017	1,743,572	56,445	—
Kentucky and Indiana	1,334,743	11,607,456	4,272	1,693,015
Total Property Tax	13,304,743	11,607,456	4,272	1,693,015
Federal and Kentucky Unemployment Insurance	17,010	24,623	—	(7,613)
Total Unemployment Tax	17,010	24,623	—	(7,613)
Kentucky Use Tax	8,272,163	—	—	8,272,163
Indiana Use Tax	5,529	—	—	5,529
Total Sales and Use Tax	8,277,692	—	—	8,277,692
Miscellaneous	(30,563)	11,509	—	(42,072)
Total Miscellaneous Tax	(30,563)	11,509	—	(42,072)
TOTAL	\$ 34,161,498	\$ 23,982,462	\$ 285,934	\$ 9,893,102
Reconciliation to page 114-115, Line 14-16:				
Federal Income:		Other:		
Electric	\$ 51,953,368	Electric Total	\$ 105,120,342	
Gas	7,956,410	Gas Total	23,982,462	
Total	\$ 59,909,778 114-15	Less Federal Income	(59,909,778)	
		Less State Income	(10,591,076)	
State Income:		Total	\$ 58,601,950 114-14	
Electric	\$ 9,482,786			
Gas	1,108,290			
Total	\$ 10,591,076 114-16			

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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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%	17,748,163			411.4	422,100		17,326,063	58 years	
7	Various	12,764,286	411.4	114,258	411.4	483,148		12,395,396	25 and 43 years	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	30,512,449		114,258		905,248		29,721,459		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
11	Gas Utility	1			411.4	1			33 years	
12	TOTAL	1				1				
47	OTHER TOTAL	30,512,450		114,258		905,249		29,721,459		
48	GRAND TOTAL	30,512,450		114,258		905,249		29,721,459		

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FERC Form

Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission		Date of Report: 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	Fiber Maintenance				41,879	41,879
2	Deferred Compensation	37,639	926	20,835	27,143	43,947
3	Uncertain Tax Position	491,687			41,248	532,935
4	MCI Amortization (Amortization Period: 03/2009 - 02/2028)	153,318	454	36,797		116,521
5	Long-Term Retainage	308,829	232	308,829		
6	Def Economic Dev-Utility Settle	1,000,000			1,000,000	2,000,000
7	Uncertain Tax Position - Interest	46,928			40,478	87,406
47	TOTAL	2,038,401		366,461	1,150,748	2,822,688

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Name of Respondent: Louisville Gas and Electric Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission				Date of Report: 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										

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FERC Form

Name of Respondent: Louisville Gas and Electric Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission				Date of Report: 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 rating 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	673,512,699	62,897,939	87,002,598			182/190/254/283	3,840,774	182/190/254/283	14,780,676	660,347,942
3	Gas	189,434,910	24,602,862	17,679,725			182/190/254/283	338,430	182/190/254/283	2,504,990	198,524,607
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	862,947,609	87,500,801	104,682,323				4,179,204		17,285,666	858,872,549
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	862,947,609	87,500,801	104,682,323				4,179,204		17,285,666	858,872,549
10	Classification of TOTAL										
11	Federal Income Tax	716,204,348	68,454,572	87,196,073				3,556,992		15,525,614	709,431,469
12	State Income Tax	146,743,261	19,046,229	17,486,250				622,212		1,760,052	149,441,080
13	Local Income Tax										

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

<a href="#">(a)</a> Concept: AccumulatedDeferredIncomeTaxesOtherProperty
The ARO balance in Accumulated Deferred Income taxes - Other Property (282) at December 31, 2023, is \$3,531,508 and the Coal Combustion Residual ARO balance is \$1,408,519.
The Regulatory Tax Adjustments balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2023, is \$(278,136,523). 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 \$3,547,278.
<a href="#">(b)</a> Concept: AccumulatedDeferredIncomeTaxesOtherProperty
The ARO balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2023, is \$10,342,500.
The Regulatory Tax Adjustment balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2023, is \$(76,155,920). Please see Footnote 6, Income and Other Taxes, in the Notes to Financial Statements for additional detail.
<a href="#">(c)</a> Concept: AccumulatedDeferredIncomeTaxesOtherProperty
The ARO balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2024, is \$3,530,683 and the Coal Combustion Residual ARO balance is \$1,828,434.
The Regulatory Tax Adjustments balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2024, is \$(264,879,910). 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 \$3,802,945.
<a href="#">(d)</a> Concept: AccumulatedDeferredIncomeTaxesOtherProperty
The ARO balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2024, is \$9,567,765.
The Regulatory Tax Adjustments balance in Accumulated Deferred Income Taxes - Other Property (282) at December 31, 2024, is \$(73,989,360). Please see Footnote 6, Income and Other Taxes, within the Notes to Financial Statements for additional detail.

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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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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	Coal Combustion Residual ARO	18,886,400	92,465	113,646							18,865,219
4	AMI O&M KPSC Reg Asset	1,212,160	1,272,933	51,407							2,433,686
5	Regulatory Tax Adjustment	1,737,701					182	169,932	182	622,248	2,190,017
6	Asset Retirement Obligation - Electric	1,624,536	384,982	15,547							1,993,971
7	Interest Rate Swaps	6,054,266	41,769	1,034,285							5,061,750
8	Demand Side Management Reg Asset	377,493	15,887	393,380							
9	Environmental Cost Recovery	418,661	17,619	436,280							
10	FAC Under Recovery KY	894,707	162,523	907,779							149,451
11	Pension - Regulatory Asset	33,088,055	3,441,356	2,071,265							34,458,146
12	Prepaid Insurance	457,034	81,089	3,275							534,848
13	Loss on Reacquired Debt	2,533,772	9,393	232,594							2,310,571
14	Pensions	5,737,530	2,728,894	3,467,914							4,998,510
15	Plant Outage Normalization - Reg Asset	2,408,378	25,758	637,823							1,796,313
16	RAR Tracker Reg Asset		21,615,668	872,940							20,742,728
17	Storm Damages	3,630,869	1,546,524	295,212							4,882,181
18	Swap Termination	2,539,700	9,951	246,395							2,303,256
19	Other	430,443	496,379	738,222			282	210,662	282	44,239	22,177
9	TOTAL Electric (Total of lines 3 thru 8)	82,031,705	31,943,190	11,517,964				380,594		666,487	102,742,824

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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)	
10	Gas										
11	AMI O&M KPSC Reg Asset	473,994	575,707	87,563							962,138
12	Regulatory Tax Adjustment	90,320					182	72,218	182	270,315	288,417
13	Asset Retirement Obligation - Gas	2,334,886	1,078,513	959,577							2,453,822
14	Demand Side Management Reg Asset	46,157	119,860	4,841							161,176
15	Gas Line Tracker - Regulatory Asset	69,860	1,094,600	44,205							1,120,255
16	Pensions	961,412	815,124	1,035,871							740,665
17	Purchased Gas		665,388	26,871							638,517
18	Pension - Regulatory Asset	9,883,445	1,027,938	618,690							10,292,693
19	Other	197,660	292,278	362,040							127,898
20	Interest Rate Swaps	1,513,503	10,442	258,571							1,265,374
17	TOTAL Gas (Total of lines 11 thru 16)	15,571,237	5,679,850	3,398,229				72,218		270,315	18,050,955
18	TOTAL Other						—		—		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	97,602,942	37,623,040	14,916,193				452,812		936,802	120,793,779
20	Classification of TOTAL										
21	Federal Income Tax	77,812,480	30,494,127	12,284,306				202,451		766,759	96,586,609
22	State Income Tax	19,790,462	7,128,913	2,631,887				250,361		170,043	24,207,170
23	Local Income Tax										
NOTES											
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Name of Respondent: Louisville Gas and Electric Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 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	466,308,339	410/411/190/282	17,357,626	37,985	448,988,698		
2	Forward Starting Swaps Gains	28,509,104	427	1,437,632		27,071,472		
3	ASC 715 - Pension and Postretirement	16,599,039	926/107	410,647	2,735,277	18,923,669		
4	Off-System Sales Tracker	250,000	440-445	1,161,000	1,067,000	156,000		
5	AMI Legacy Meters	86,009			593,729	679,738		
6	Gas Supply Clause	15,422,998	480-482	29,660,272	14,237,274			
7	DSM Cost Recovery		440-445	1,725,000	8,814,000	7,089,000		
8	AMI O&M Savings - Gas	507,837			1,253,623	1,761,460		
9	AMI O&M Savings - Electric	638,632			983,874	1,622,506		
10	Fuel Adjustment Clause		440-445	4,001,000	4,001,000			
11	Environmental Cost Recovery		440-445	1,528,000	7,791,000	6,263,000		
41	TOTAL	528,321,958		57,281,177	41,514,762	512,555,543		
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FOOTNOTE DATA			

<div><div><a href="#">(a)</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><div>ASC 740 – Income Taxes</div><div>Order/docket number: KPSC 2020-00350</div><div>Amortization Period : Ongoing</div></div><div><div>Forward Starting Swaps Gains</div><div>Order/docket number: KPSC 2020-00350</div><div>Amortization Period : September 2015 to October 2045</div></div><div><div>ASC 715 - Pension and Postretirement</div><div>Order/docket number: KPSC 2020-00350</div><div>FERC AI07-1-000</div><div>Amortization Period : Ongoing</div></div><div><div>Off-System Sales Tracker</div><div>Order/docket number: KPSC 2020-00350</div><div>807 KAR 5:506</div><div>Amortization Period : Ongoing</div></div><div><div>AMI Legacy Meters</div><div>Order/docket number: KPSC 2020-00350</div></div><div><div>Gas Supply Cause</div><div>Order/docket number: KPSC 2020-00350</div><div>KPSC 2022-00083</div><div>Amortization Period : Ongoing</div></div><div><div>DSM Cost Recovery</div><div>Order/docket number: KRS 278,183</div><div>Amortization Period : Ongoing</div></div><div><div>AMI O&amp;M Savings - Gas</div><div>Order/docket number: KPSC 2020-00350</div></div><div><div>AMI O&amp;M Savings - Electric</div><div>Order/docket number: KPSC 2020-00350</div></div><div><div>Fuel Adjustment Clause</div><div>Order/docket number: 807 KAR 5:506</div><div>Amortization Period : Ongoing</div></div><div><div>Environmental Cost Recovery</div><div>Order/docket number: KRS 278,183</div><div>Amortization Period : Ongoing</div></div></div></div></div>
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Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4	
Electric Operating Revenues							
<p>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.</p> <p>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>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.</p> <p>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.</p> <p>5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.</p> <p>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.)</p> <p>7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.</p> <p>8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</p> <p>9. Include unmetered sales. Provide details of such Sales in a footnote.</p>							
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	516,693,106	486,428,029	4,206,876	3,923,113	384,902	381,561
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	419,639,308	409,064,281	3,619,432	3,496,343	46,950	46,667
5	Large (or Ind.) (See Instr. 4)	178,817,825	179,233,575	2,379,447	2,384,339	549	548
6	(444) Public Street and Highway Lighting	1,418,250	1,361,005	6,775	6,776	519	542
7	(445) Other Sales to Public Authorities	103,107,041	102,565,188	1,056,098	1,048,324	4,817	4,802
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	1,219,675,530	1,178,652,078	11,268,628	10,858,895	437,737	434,120
11	(447) Sales for Resale	38,031,698	37,344,689	1,250,706	1,435,477	13	14
12	TOTAL Sales of Electricity	1,257,707,228	1,215,996,767	12,519,334	12,294,372	437,750	434,134
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	1,257,707,228	1,215,996,767	12,519,334	12,294,372	437,750	434,134
15	Other Operating Revenues						
16	(450) Forfeited Discounts	2,590,447	2,462,032				
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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	800,845	1,536,500				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	3,598,776	3,477,202				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	<a href="#">\$</a> 1,145,356	<a href="#">\$</a> 1,038,483				
22	(456.1) Revenues from Transmission of Electricity of Others	<a href="#">\$</a> 12,305,915	<a href="#">\$</a> 10,989,772				
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	20,441,339	19,503,989				
27	TOTAL Electric Operating Revenues	1,278,148,567	1,235,500,756				
Line 12, column (b) includes \$ <a href="#">\$</a> (17,611,914.00) of unbilled revenues. Line 12, column (d) includes <a href="#">\$</a> 65 MWH relating to unbilled revenues							
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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 L.S, RLS, LE & TE and are included in each customer class, with a majority of the unmetered sales going to FERC 444, Public Street and Highway Lighting.		
(b) Concept: OtherElectricRevenue		
Other Electric Revenues (456):		
Sale of Renewable Energy Credits and Fees	\$	381,339
Other items less than \$250,000 each		764,017
Total for Other Electric Revenues (456)	\$	1,145,356
(c) Concept: RevenuesFromTransmissionOfElectricityOfOthers		
East Kentucky Power Cooperative		
	\$	5,673,003
Kentucky Municipal Energy Agency		2,274,267
Owensboro Municipal Utilities		1,198,131
Kentucky Municipal Power Agency		1,240,602
Tennessee Valley Authority		686,012
Midcontinent Independent System Operator		344,167
City of Bardstown		305,153
City of Nicholasville		298,509
Kentucky Utilities		251,470
Other items less than \$250,000 each		34,601
Total for Revenues from Transmission of Electricity of Others (456.1)	\$	12,305,915
(d) Concept: OtherElectricRevenue		
Sale of Renewable Energy Credit and Fees		
		322,214
Cash Settlements		264,192
Other items less than \$250,000 each		452,077
Total for Other Electric Revenues (456)	\$	1,038,483
(e) Concept: RevenuesFromTransmissionOfElectricityOfOthers		
East Kentucky Power Cooperative		
	\$	4,997,560
Kentucky Municipal Energy Agency		2,158,749
Owensboro Municipal Utilities		1,095,110
Kentucky Municipal Power Agency		1,026,575
Tennessee Valley Authority		586,879
Midcontinent Independent System Operator		371,405
City of Nicholasville		278,164
City of Bardstown		289,389
Other items less than \$250,000 each		185,941
Total for Revenues from Transmission of Electricity of Others (456.1)	\$	10,989,772
(f) Concept: RevenueFromSalesOfElectricityUnbilled		

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This net unbilled revenue represents the following:		
Base Revenue	\$	1,770,553
Fuel Adjustment Clause		(2,987,000)
Solar Capacity Charge		53,533
Demand Side Management		(8,602,000)
Environmental Cost Recovery		(7,941,000)
Off-system Sales Tracker		94,000
Net Unbilled	\$	(17,611,914)
<a href="#">(g)</a> 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.		

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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					
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27					

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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				

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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4			
SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
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 (440)	4,193,285	521,902,689	386,749	10,842	0.1245
2	Residential Time-of-Day En Svc (440)	2,085	245,974	135	15,444	0.1180
3	Residential Time-of-Day Dem Svc (440)	334	32,817	5	66,800	0.0983
4	General Service (440)	439	73,521	269	1,632	0.1675
5	Lighting Service (440)	3,340	1,387,774	4,858	688	0.4155
6	Restricted Lighting Service (440)	1,399	339,118	1,581	885	0.2424
7	Duplicate Customers (440)			(8,695)		
8	Reclassifications and Adjustments (440)	1,265	148,315			0.1172
41	TOTAL Billed Residential Sales	4,202,147	524,130,208	384,902	10,917	0.1247
42	TOTAL Unbilled Rev. (See Instr. 6)	4,729	(7,437,102)			(1.5727)
43	TOTAL	4,206,876	516,693,106	384,902	10,930	0.1228

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FERC Form

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

<a href="#">(a)</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.
<a href="#">(b)</a> Concept: ResidentialSalesBilled
Includes fuel adjustment clause of \$7,717,886
<a href="#">(c)</a> Concept: ResidentialSalesBilled
Includes fuel adjustment clause of \$3,781
<a href="#">(d)</a> Concept: ResidentialSalesBilled
Includes fuel adjustment clause of \$725
<a href="#">(e)</a> Concept: ResidentialSalesBilled
Includes fuel adjustment clause of \$889
<a href="#">(f)</a> Concept: ResidentialSalesBilled
Includes fuel adjustment clause of \$7,126
<a href="#">(g)</a> Concept: ResidentialSalesBilled
Includes fuel adjustment clause of \$3,023

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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on 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 (442)	122	15,063	88	1,386	0.1235
2	General Service (442)	1,088,401	162,148,009	44,396	24,516	0.1490
3	Power Service (442)	1,073,423	128,434,050	2,174	493,755	0.1196
4	Time-of-Day Secondary Service (442)	941,283	84,477,055	376	2,503,412	0.0897
5	Time-of-Day Primary Service (442)	476,452	40,241,703	56	8,508,071	0.0845
6	Lighting Service (442)	28,844	7,393,531	9,123	3,162	0.2563
7	Restricted Lighting Service (442)	13,445	4,514,548	2,407	5,586	0.3358
8	Lighting Energy Service (442)	2	184	6	333	0.0920
9	Electric Vehicle Charging Service (442)	103	20,552	11	9,364	0.1995
10	General Time-of-Day Service (442)	1,510	166,502	32		
11	Duplicate Customers (442)			(11,719)		
12	Reclassifications and Adjustments (442)	(1,242)	(135,919)			
41	TOTAL Billed Small or Commercial	3,622,343	427,275,278	46,950	77,153	0.1180
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	(2,911)	(7,635,970)			2.6231
43	TOTAL Small or Commercial	3,619,432	419,639,308	46,950	77,091	0.1159

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FOOTNOTE DATA			

<a href="#">(a)</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.
<a href="#">(b)</a> Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment dause of \$283
<a href="#">(c)</a> Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment dause of \$2,088,844
<a href="#">(d)</a> Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment dause of \$2,114,128
<a href="#">(e)</a> Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment dause of \$1,848,393
<a href="#">(f)</a> Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment dause of \$896,546
<a href="#">(g)</a> Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment dause of \$61,993
<a href="#">(h)</a> Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment dause of \$28,969
<a href="#">(i)</a> Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment dause of \$5
<a href="#">(j)</a> Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment dause of \$21
<a href="#">(k)</a> Concept: SmallOrCommercialSalesElectricOperatingRevenueBilled
Includes fuel adjustment dause of \$868

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on 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 (442)	27,613	3,692,757	316	87,383	0.1337
2	Power Service (442)	97,177	13,562,638	178	545,938	0.1396
3	Time-of-Day Secondary Service (442)	291,926	28,727,980	97	3,009,546	0.0984
4	Time-of-Day Primary Service (442)	1,011,770	74,208,355	55	18,395,818	0.0733
5	Retail Transmission Service (442)	954,481	60,117,741	7	136,354,429	0.0630
6	Lighting Service (442)	1,109	200,636	237	4,679	0.1809
7	Restricted Lighting Service (442)	144	26,318	44	3,273	0.1828
8	Duplicate Customers (442)			(385)		
9	Reclassifications and Adjustments (442)		(4,121)			
41	TOTAL Billed Large (or Ind.) Sales	2,384,220	180,532,304	549	4,342,842	0.0757
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	(4,773)	(1,714,479)			0.3592
43	TOTAL Large (or Ind.)	2,379,447	178,817,825	549	4,334,148	0.0752

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FOOTNOTE DATA			

<a href="#">(a)</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.
<a href="#">(b)</a> Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of \$54,025
<a href="#">(c)</a> Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of \$198,125
<a href="#">(d)</a> Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of \$582,924
<a href="#">(e)</a> Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of \$2,134,494
<a href="#">(f)</a> Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of \$1,994,586
<a href="#">(g)</a> Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of \$2,296
<a href="#">(h)</a> Concept: LargeOrIndustrialSalesElectricOperatingRevenueBilled
Includes fuel adjustment clause of \$297

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SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
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 (444)	1	945	44	23	0.9450
2	Lighting Service (444)	2,476	563,507	307	8,065	0.2276
3	Restricted Lighting Service (444)	1,944	639,697	365	5,326	0.3291
4	Lighting Energy Service (444)	1,160	90,319	66	17,576	0.0779
5	Traffic Energy Service (444)	1,244	147,804	32	38,875	0.1188
6	Duplicate Customers (444)			(295)		
7	Reclassifications and Adjustments (444)		(22)			
41	TOTAL Billed Public Street and Highway Lighting	6,825	1,442,250	519	13,150	0.2113
42	TOTAL Unbilled Rev. (See Instr. 6)	(50)	(24,000)			0.4800
43	TOTAL	6,775	1,418,250	519	13,054	0.2093

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FOOTNOTE DATA			

<a href="#">(a)</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.
<a href="#">(b)</a> Concept: PublicStreetAndHighwayLightingBilled
Includes fuel adjustment clause of \$1
<a href="#">(c)</a> Concept: PublicStreetAndHighwayLightingBilled
Includes fuel adjustment clause of \$4,901
<a href="#">(d)</a> Concept: PublicStreetAndHighwayLightingBilled
Includes fuel adjustment clause of \$3,937
<a href="#">(e)</a> Concept: PublicStreetAndHighwayLightingBilled
Includes fuel adjustment clause of \$2,348
<a href="#">(f)</a> Concept: PublicStreetAndHighwayLightingBilled
Includes fuel adjustment clause of \$2,637

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FERC Form

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on 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.
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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 (445)	2,360	312,465	519	4,547	0.1324
2	Volunteer Fire Department Service (445)	131	14,778	3	43,667	0.1128
3	General Service (445)	86,366	12,142,144	2,005	43,075	0.1406
4	Power Service (445)	174,426	22,239,354	266	655,737	0.1275
5	Time-of-Day Secondary Service (445)	149,626	15,683,086	84	1,781,262	0.1048
6	Time-of-Day Primary Service (445)	461,253	34,128,582	25	18,450,120	0.0740
7	Retail Transmission Service (445)	76,632	5,698,591	6	12,772,000	0.0744
8	Lighting Service (445)	20,417	5,400,520	2,046	9,979	0.2645
9	Restricted Lighting Service (445)	12,615	3,494,754	796	15,848	0.2770
10	Lighting Energy Service (445)	3,480	270,767	180	19,333	0.0778
11	Traffic Energy Service (445)	2,014	230,968	1,341	1,502	0.1147
12	Outdoor Sports Lighting Service (445)	52	14,544	1	52,000	0.2797
13	Special Contracts (445)	63,677	4,330,815	2	31,838,500	0.0680
14	Duplicate Customers (445)			(2,457)		
15	Reclassifications and Adjustments (445)	(21)	(6,411)			
41	TOTAL Billed Other Sales to Public Authorities	1,053,028	103,954,957	4,817	218,607	0.0987
42	TOTAL Unbilled Rev. (See Instr. 6)	3,070	(847,916)			(0.2762)
43	TOTAL	1,056,098	103,107,041	4,817	219,244	0.0976

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FOOTNOTE DATA			

<a href="#">(a)</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.
<a href="#">(b)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$4,601
<a href="#">(c)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$241
<a href="#">(d)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$169,187
<a href="#">(e)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$335,423
<a href="#">(f)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$273,034
<a href="#">(g)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$875,746
<a href="#">(h)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$176,332
<a href="#">(i)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$43,105
<a href="#">(j)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$26,918
<a href="#">(k)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$7,457
<a href="#">(l)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$4,125
<a href="#">(m)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$114
<a href="#">(n)</a> Concept: OtherSalesToPublicAuthoritiesBilled
Includes fuel adjustment dause of \$127,601

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on 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)
41	TOTAL Billed - All Accounts	11,268,563	1,237,334,997	437,737	25,743	0.1098
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	65	(17,659,467)			(271.6841)
43	TOTAL - All Accounts	11,268,628	1,219,675,530	437,737	25,743	0.1082

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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 seller 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	Altop Energy Trading LLC	OS	(3)				182		8,066		8,066
2	Associated Electric Cooperative Inc.	OS	(3)				21		824		824
3	Big Rivers Electric Corp	OS	(17)							53	53
Page 310-311											

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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	Constellation Energy Generation, LLC	<a href="#">(f)</a> OS	<a href="#">(g)(1)</a> (3)				465		89,799		89,799
5	Dominion Energy South Carolina, Inc.	<a href="#">(h)</a> OS	<a href="#">(h)(1)</a> (3)				513		25,853		25,853
6	Duke Energy Carolinas, LLC	<a href="#">(i)</a> OS	<a href="#">(i)(1)</a> (3)				5,129		261,930		261,930
7	Duke Energy Florida, LLC	<a href="#">(j)</a> OS	<a href="#">(j)(1)</a> (3)				537		33,203		33,203
8	Dynasty Power, Inc.	<a href="#">(k)</a> OS	<a href="#">(k)(1)</a> (3)				165		7,478		7,478
9	East Kentucky Power Cooperative, Inc.	<a href="#">(l)</a> OS	<a href="#">(l)(1)</a> (SA4)				262		8,031	<a href="#">(l)(2)</a> 95,601	103,632
10	ETC Endure Energy, LLC	<a href="#">(m)</a> OS	<a href="#">(m)(1)</a> (3)				98		3,929		3,929
11	Hoosier Energy Rural Electric Coop	<a href="#">(n)</a> OS	<a href="#">(n)(1)</a> (17)							<a href="#">(n)(2)</a> 547	547
12	Indiana Municipal Power Agency	<a href="#">(o)</a> OS	<a href="#">(o)(1)</a> (CB SA4)				108		3,545		3,545
13	Indiana Municipal Power Agency	<a href="#">(p)</a> OS	<a href="#">(p)(1)</a> (SA 3)				196		8,992		8,992
14	Kentucky Municipal Energy Agency	<a href="#">(q)</a> OS	<a href="#">(q)(1)</a> (SA 23)				3,396		119,078	<a href="#">(q)(2)</a> 344,281	463,359
15	Kentucky Municipal Power Agency	<a href="#">(r)</a> OS	<a href="#">(r)(1)</a> (17)				374		21,825	<a href="#">(r)(2)</a> 188,273	210,098
16	Kentucky Utilities Company	SF	<a href="#">(s)</a> (RS 508)				1,124,088		30,395,534		30,395,534
17	Kentucky Utilities Company	SF	<a href="#">(t)</a> (17)							<a href="#">(t)(2)</a> 3,771	3,771
18	Macquarie Energy LLC	<a href="#">(u)</a> OS	<a href="#">(u)(1)</a> (3)				9,241		604,240		604,240
19	Midcontinent Independent System Operator	<a href="#">(v)</a> OS	<a href="#">(v)(1)</a> (3)				36,825		1,785,113		1,785,113
20	North Carolina Electric Membership Corporation	<a href="#">(w)</a> OS	<a href="#">(w)(1)</a> (3)				745		30,918		30,918
21	Owensboro Municipal Utilities	<a href="#">(x)</a> OS	<a href="#">(x)(1)</a> (CB 15)				1		56		56
22	Owensboro Municipal Utilities	<a href="#">(y)</a> OS	<a href="#">(y)(1)</a> (SA 15)				493		16,936	<a href="#">(y)(2)</a> 199,456	216,392
23	PJM Settlement, Inc.	<a href="#">(z)</a> OS	<a href="#">(z)(1)</a> (3)				42,372		2,294,308		2,294,308
24	Rainbow Energy Marketing Corporation	<a href="#">(aa)</a> OS	<a href="#">(aa)(1)</a> (3)				19,083		1,114,239		1,114,239
25	Southern Company Services, Inc.	<a href="#">(ab)</a> OS	<a href="#">(ab)(1)</a> (3)				2,771		190,440		190,440
26	Tennessee Valley Authority	<a href="#">(ac)</a> OS	<a href="#">(ac)(1)</a> (3)				1,741		72,679		72,679

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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)	
27	Tennessee Valley Authority	OS	(SA 11)				16		592	11,632	12,224
28	The Energy Authority, Inc.	OS	(3)				1,472		75,341		75,341
29	The Energy Authority, Inc.	OS	(10)				412		15,135		15,135
15	Subtotal - RQ										
16	Subtotal-Non-RQ						1,250,706		37,188,084	843,614	38,031,698
17	Total						1,250,706		37,188,084	843,614	38,031,698
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FERC FORM NO. 1 (ED, 12-90)

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FERC Form

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

(a) Concept: NameOfCompanyOrPublicAuthorityReceivingElectricityPurchasedForResale

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: NameOfCompanyOrPublicAuthorityReceivingElectricityPurchasedForResale

LG&E and KU 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

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

(q) Concept: StatisticalClassificationCode

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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
<a href="#">(r)</a> Concept: StatisticalClassificationCode
Market Based Sales
<a href="#">(s)</a> Concept: StatisticalClassificationCode
Market Based Sales
<a href="#">(t)</a> Concept: StatisticalClassificationCode
Market Based Sales
<a href="#">(u)</a> Concept: StatisticalClassificationCode
Cost Based Sales
<a href="#">(v)</a> 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
<a href="#">(w)</a> Concept: StatisticalClassificationCode
Market Based Sales
<a href="#">(x)</a> Concept: StatisticalClassificationCode
Market Based Sales
<a href="#">(y)</a> Concept: StatisticalClassificationCode
Market Based Sales
<a href="#">(z)</a> Concept: StatisticalClassificationCode
Market Based Sales
<a href="#">(aa)</a> Concept: StatisticalClassificationCode
Schedule 4 Energy Imbalance Service Schedule 2 Reactive Supply and Voltage Control Schedule 12 Distribution of Penalty Revenues
<a href="#">(ab)</a> Concept: StatisticalClassificationCode
Market Based Sales
<a href="#">(ac)</a> Concept: StatisticalClassificationCode
Cost Based Sales
<a href="#">(ad)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(ae)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(af)</a> Concept: RateScheduleTariffNumber
(17) LG&E and KU Joint ProForma Open Access Transmission Tariff Attachment F ProForma NITSA
<a href="#">(ag)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(ah)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(ai)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(aj)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(ak)</a> Concept: RateScheduleTariffNumber

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(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(a)</a> Concept: RateScheduleTariffNumber
(SA 4) LG&E and KU Joint ProForma Open Access Transmission Tariff - Attachment F NITSA FERC No. 4
<a href="#">(am)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(an)</a> Concept: RateScheduleTariffNumber
(17) LG&E and KU Joint ProForma Open Access Transmission Tariff - Attachment F ProForma NITSA
<a href="#">(ao)</a> Concept: RateScheduleTariffNumber
(CB SA4) LG&E and KU Cost Based Rate CBR Tariff Service Agreement No. 4
<a href="#">(ap)</a> Concept: RateScheduleTariffNumber
(SA 3) LG&E and KU Joint ProForma Open Access Transmission Tariff Attachment A Long-Term Firm PTP Transmission Service Agreement FERC No. 3
<a href="#">(ap)</a> Concept: RateScheduleTariffNumber
(SA 23) LG&E and KU Joint ProForma Open Access Transmission Tariff - Attachment F NITSA FERC No. 23
<a href="#">(ar)</a> Concept: RateScheduleTariffNumber
(17) Effective 9/6/2023 executed ProForma Attachment F NITSA
<a href="#">(as)</a> Concept: RateScheduleTariffNumber
(RS 508) Effective June 4, 2018 LG&E and KU Joint Rate Schedule No. 508 Amended and Restated Power Supply System Agreement.
<a href="#">(at)</a> Concept: RateScheduleTariffNumber
(17) LG&E and KU Joint ProForma Open Access Transmission Tariff Attachment F ProForma NITSA
<a href="#">(au)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(av)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(aw)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(ax)</a> Concept: RateScheduleTariffNumber
LG&E and KU Cost Based Rate Tariff ProForma Service Agreement
<a href="#">(ay)</a> Concept: RateScheduleTariffNumber
(SA 15) LG&E and KU Joint ProForma Open Access Transmission Tariff - Attachment F NITSA FERC No. 15
<a href="#">(az)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(ba)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(bb)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(bc)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(bd)</a> Concept: RateScheduleTariffNumber
(SA 11) LG&E and KU Joint ProForma Open Access Transmission Tariff - Attachment F NITSA FERC No. 11
<a href="#">(be)</a> Concept: RateScheduleTariffNumber
(3) LG&E and KU Joint Market Based Rate Tariff (MBRT) (Short Form Tariff)
<a href="#">(bf)</a> Concept: RateScheduleTariffNumber
(10) LG&E and KU CBR Tariff ProForma Service Agreement
<a href="#">(bg)</a> Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2
<a href="#">(bh)</a> Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$96,125; Transmission revenue credits-Schedule 12, \$524

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(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$550; Transmission revenue credits-Schedule 12, \$3
(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$37,975; Schedule 3, \$74,725; Schedule 5, \$115,823; Schedule 6, \$115,823; Transmission revenue credits-Schedule 12, \$66
(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$20,769; Schedule 3, \$40,867; Schedule 5, \$63,344; Schedule 6, \$63,344; Transmission revenue credits-Schedule 12, \$51
(b) Concept: OtherChargesRevenueSalesForResale
Schedule 2 transmission revenues
(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$21,753; Schedule 3, \$43,357; Schedule 5, \$67,203; Schedule 6, \$67,203; Transmission revenue credits-Schedule 12, \$60
(b) Concept: OtherChargesRevenueSalesForResale
Transmission revenues-Schedule 2, \$11,762; Transmission revenue credits-Schedule 12, \$130

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

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 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) (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	2,941,986	3,217,868
5	(501) Fuel	260,503,136	246,314,560
6	(502) Steam Expenses	3,622,573	18,176,491
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	3,537,677	3,275,269
10	(506) Miscellaneous Steam Power Expenses	16,237,099	18,139,646
11	(507) Rents	37,422	32,400
12	(509) Allowances	2	1
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	286,879,895	289,156,235
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	6,533,976	5,697,516
16	(511) Maintenance of Structures	3,790,058	4,461,223
17	(512) Maintenance of Boiler Plant	29,843,219	25,558,322
18	(513) Maintenance of Electric Plant	6,249,978	6,525,207
19	(514) Maintenance of Miscellaneous Steam Plant	1,906,549	1,761,567
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	48,323,780	44,003,835
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	335,203,675	333,160,070
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		

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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	91,549	93,614
45	(536) Water for Power	40,180	40,050
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses	196,402	184,927
48	(539) Miscellaneous Hydraulic Power Generation Expenses	109,267	147,150
49	(540) Rents	412,535	483,175
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	849,933	948,916
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures	255,345	196,442
55	(543) Maintenance of Reservoirs, Dams, and Waterways	453,616	359,643
56	(544) Maintenance of Electric Plant	512,270	336,709
57	(545) Maintenance of Miscellaneous Hydraulic Plant	85,348	66,819
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	1,306,579	959,613
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)	2,156,512	1,908,529
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	179,743	190,327
63	(547) Fuel	49,572,255	41,679,184

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FERC Form

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
64	(548) Generation Expenses	384,985	338,432
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	1,913,121	1,646,540
66	(550) Rents	9,281	9,779
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	52,059,385	43,864,262
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	379,593	271,602
70	(552) Maintenance of Structures	319,092	261,257
71	(553) Maintenance of Generating and Electric Plant	2,977,980	1,905,256
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	932,013	813,032
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	4,608,678	3,251,147
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	56,668,063	47,115,409
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	67,964,127	56,215,437
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	1,607,512	1,660,921
78	(557) Other Expenses	111,451	47,758
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	69,683,090	57,924,116
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	463,711,340	440,108,124
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	1,076,329	1,120,929
85	(561.1) Load Dispatch-Reliability	186,478	165,797
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,411,269	1,419,099
87	(561.3) Load Dispatch-Transmission Service and Scheduling	359,391	335,617
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development	386,029	314,623
90	(561.6) Transmission Service Studies	27,502	5,811
91	(561.7) Generation Interconnection Studies	(542)	(82,004)
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	854,958	831,788
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	195,545	207,638
95	(564) Underground Lines Expenses		

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FERC Form

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
96	(565) Transmission of Electricity by Others	634,493	390,446
97	(566) Miscellaneous Transmission Expenses	12,806,779	14,207,351
98	(567) Rents	104,141	92,296
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	18,042,372	19,009,391
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		318
104	(569.2) Maintenance of Computer Software	863,024	818,854
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	919,257	1,110,192
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	1,551,037	2,052,630
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant	193,057	179,067
111	TOTAL Maintenance (Total of Lines 101 thru 110)	3,526,375	4,161,061
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	21,568,747	23,170,452
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	3,015	2,267
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	3,015	2,267
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software	25,721	17,646
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		

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**Case No. 2025-00114**  
**Attachment to Filing Requirement**  
**Tab 41 - 807 KAR 5:001 Section 16(7)(k)**  
**Page 190 of 274**  
**McCombs**

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FERC Form

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
130	Total Maintenance (Lines 125 thru 129)	25,721	17,646
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	28,736	19,913
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	2,375,239	3,729,487
135	(581) Load Dispatching		
136	(582) Station Expenses	886,783	1,308,535
137	(583) Overhead Line Expenses	3,292,921	5,055,891
138	(584) Underground Line Expenses	4,703,155	4,945,536
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	4,340,696	4,984,517
141	(587) Customer Installations Expenses	(140)	(202)
142	(588) Miscellaneous Expenses	6,902,331	6,887,187
143	(589) Rents	19,170	17,051
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	22,520,155	26,928,002
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	38,574	21,831
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	439,169	556,527
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	14,616,861	18,789,312
150	(594) Maintenance of Underground Lines	1,979,763	1,871,057
151	(595) Maintenance of Line Transformers	1,181	13,304
152	(596) Maintenance of Street Lighting and Signal Systems	118,170	122,649
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	921,896	879,806
155	TOTAL Maintenance (Total of Lines 146 thru 154)	18,115,614	22,254,486
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	40,635,769	49,182,488
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,664,258	1,525,583
160	(902) Meter Reading Expenses	2,695,064	3,143,340
161	(903) Customer Records and Collection Expenses	7,956,297	7,472,526
162	(904) Uncollectible Accounts	2,896,792	3,380,266
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Case No. 2025-00114  
Attachment to Filing Requirement  
Tab 41 - 807 KAR 5:001 Section 16(7)(k)  
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McCombs

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FERC Form

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
163	(905) Miscellaneous Customer Accounts Expenses	2,913	6,321
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	15,215,324	15,528,036
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	182,635	228,346
168	(908) Customer Assistance Expenses	6,540,226	7,449,569
169	(909) Informational and Instructional Expenses	1,063,917	1,023,965
170	(910) Miscellaneous Customer Service and Informational Expenses	814,800	836,985
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	8,601,578	9,538,865
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	1,929	(561,333)
176	(913) Advertising Expenses	76,684	52,337
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	78,613	(508,996)
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	19,896,994	22,254,653
182	(921) Office Supplies and Expenses	4,851,407	5,098,761
183	(Less) (922) Administrative Expenses Transferred-Credit	2,711,254	3,120,283
184	(923) Outside Services Employed	15,177,308	15,335,083
185	(924) Property Insurance	6,570,069	6,609,765
186	(925) Injuries and Damages	7,162,373	1,960,158
187	(926) Employee Pensions and Benefits	13,683,786	15,324,552
188	(927) Franchise Requirements	26,577	24,770
189	(928) Regulatory Commission Expenses	1,105,129	1,343,788
190	(929) (Less) Duplicate Charges-Cr.	166,150	161,100
191	(930.1) General Advertising Expenses	874,111	1,389,566
192	(930.2) Miscellaneous General Expenses	4,220,105	5,943,806
193	(931) Rents	1,375,607	1,693,020
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	72,066,062	73,696,539
195	Maintenance		
196	(935) Maintenance of General Plant	1,273,759	1,081,061
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	73,339,821	74,777,600

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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)	623,179,928	611,816,482
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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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**PURCHASED POWER (Account 555)**

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.

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.

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 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.

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 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.

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.

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.

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.

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.

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.

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.

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. 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.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (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.

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.

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.

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.

9. Footnote entries as required and provide explanations following all required data.

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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)				43					520		520
2	Bullitt County Public Library	OS	(12)				96					2,395		2,395
3	DCL Inc	OS	(12)				116					2,934		2,934
4	Department of Military Affairs	OS	(12)				17					451		451
5	Dominion Energy South Carolina, Inc.	OS	(8)				26					357		357
6	Duke Energy Carolinas, LLC	OS	(8)				3,363					42,629		42,629
7	Duke Energy Florida, LLC	OS	(8)				13,163					159,459		159,459
8	East Kentucky Power Cooperative, Inc.	OS	(11)				2,110					68,556		68,556
9	East Kentucky Power Cooperative, Inc.	OS	(SA4)				65					1,993		1,993
10	Indiana Municipal Power Agency	OS	(RS31)				14					420		420
11	Indiana Municipal Power Agency	OS	(SA3)				2,654					79,560		79,560
12	Kentucky Municipal Energy Agency	OS	(SA23)				1,232					30,913		30,913
13	Kentucky Municipal Power Agency	OS	(17)				1,990					54,278		54,278
14	Kentucky Utilities Company	SF	(RS 508)				821,872					19,296,212		19,296,212
15	JP Morgan Chase and Co	OS	(12)				48					1,222		1,222
16	MSM Property LLC - SQF	OS	(12)				21					531		531
17	MSM Property LLC - LQF	OS	(12)				98					2,477		2,477

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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)
18	North Carolina Electric Membership Corporation	OS	(9)				106					1,470		1,470
19	Ohio Valley Electric Corporation - Demand	OS	(6)								26,009,187			26,009,187
20	Ohio Valley Electric Corporation - Demand	AD	(6)										209,634	209,634
21	Ohio Valley Electric Corporation - Energy	OS	(6)				557,020					20,787,237		20,787,237
22	Ohio Valley Electric Corporation - Energy	AD	(6)										290,093	290,093
23	Owensboro Municipal Utilities	OS	(SA15)				1,370					36,550		36,550
24	Oxmoor Center Management Office	OS	(12)				237					5,897		5,897
25	PJM Settlement, Inc.	OS	(16)				4,963					52,121		52,121
26	Southern Company Services, Inc.	OS	(13)				1,460					20,363		20,363
27	Storage USA Inc	OS	(12)				141					3,628		3,628
28	Switzer Property Holdings, LLC	OS	(12)				41					1,022		1,022
29	Yorktown Senior House	OS	(12)				11					275		275
30	Yorktown Senior House II	OS	(12)				10					231		231
31	Tampa Electric Company	OS	(8)				296					4,417		4,417
32	Tennessee Valley Authority	OS	(RS28)				14,527					183,246		183,246

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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)
33	Tennessee Valley Authority	OS	(4)				130					15,804		15,804
34	Tennessee Valley Authority	AD	(SA11)				89					2,491		2,491
35	The Energy Authority	OS	(14)				282					3,375		3,375
36	Simpsonville Solar	OS	(12)									16,644		16,644
37	Business Solar	OS	(12)									87		87
38	Net Metering Service-2	OS	(12)				8,587					575,448		575,448
39	Inadvertent Interchange									291,952				
15	TOTAL						1,436,198			291,952	26,009,187	41,455,213	499,727	67,964,127
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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 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
LG&E and KU are owned by LKE
(c) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Intercompany Power Agreement dated September 10, 2010. The Company owns 5.63% 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 5.63% 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 with Solar Array One located in Simpsonville, Kentucky.
(f) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Archdiocese of Louisville
(g) Concept: StatisticalClassificationCode
Market Based Purchases
(h) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Large Power Production Qualifying Facility
(i) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Small Power Production Qualifying Facility
(j) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Small Power Production Qualifying Facility
(k) Concept: StatisticalClassificationCode
Market Based Purchases
(l) Concept: StatisticalClassificationCode
Market Based Purchases
(m) Concept: StatisticalClassificationCode
Market Based Purchases
(n) Concept: StatisticalClassificationCode
Market Based Purchases
(o) Concept: StatisticalClassificationCode
Imbalance.
(p) Concept: StatisticalClassificationCode
Market Based Purchases
(q) Concept: StatisticalClassificationCode
Imbalance.
(r) Concept: StatisticalClassificationCode
Imbalance
(s) Concept: StatisticalClassificationCode
Imbalance



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(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
Market Based Purchases
(x) Concept: StatisticalClassificationCode
Available Energy and Available Power
(y) Concept: StatisticalClassificationCode
Available Energy and Available Power
(z) Concept: StatisticalClassificationCode
Imbalance
(aa) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Large Power Production Qualifying Facility
(ab) Concept: StatisticalClassificationCode
Market Based Purchases
(ac) Concept: StatisticalClassificationCode
Market Based Purchases
(ad) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Large Power Production Qualifying Facility
(ae) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Large Power Production Qualifying Facility
(af) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(ag) Concept: StatisticalClassificationCode
Small Capacity Cogeneration and Small Power Production Qualifying Facility
(ah) Concept: StatisticalClassificationCode
Market Based Purchases
(ai) Concept: StatisticalClassificationCode
Market Based Purchases
(aj) Concept: StatisticalClassificationCode
Emergency Purchases
(ak) Concept: StatisticalClassificationCode
Imbalance
(al) Concept: StatisticalClassificationCode
(4) Contingency Reserve Sharing Agreement dated November 20, 2009.
(am) Concept: StatisticalClassificationCode
Large Capacity Cogeneration and Large Power Production Qualifying Facility
(an) Concept: StatisticalClassificationCode
Small Commercial Customers
(ao) Concept: StatisticalClassificationCode
Residential Customers
(ap) Concept: RateScheduleTariffNumber
WSPSP Agreement Effective 8/1/1996
(aq) Concept: RateScheduleTariffNumber

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(12) KPSC Standard Rate Rider
<a href="#">(ar)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(as)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(at)</a> Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 12/1/2003
<a href="#">(au)</a> Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 4/1/2004
<a href="#">(av)</a> Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 8/15/2024
<a href="#">(aw)</a> Concept: RateScheduleTariffNumber
(11) EEl Master Power Purchase and Sale Agreement dated September 14, 2006.
<a href="#">(ax)</a> Concept: RateScheduleTariffNumber
(SA4) LG&E and KU Joint Pro Forma Open Access Transmission Tariff Schedule 4, NITSA Service Agreement FERC No. 4
<a href="#">(ay)</a> Concept: RateScheduleTariffNumber
(RS31) Interchange Agreement FERC Rate Schedule 31
<a href="#">(az)</a> Concept: RateScheduleTariffNumber
(SA3) LG&E and KU Joint Pro Forma Open Access Transmission Tariff Schedule 9, LTF PTP Service Agreement FERC No. 3
<a href="#">(ba)</a> Concept: RateScheduleTariffNumber
(SA23) LG&E and KU Joint Pro Forma Open Access Transmission Tariff Schedule 4, NITSA Service Agreement FERC No. 23
<a href="#">(bb)</a> Concept: RateScheduleTariffNumber
(17) LG&E and KU Joint Pro Forma OATT - Effective 9/6/2023 executed ProForma Attachment F NITSA
<a href="#">(bc)</a> 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.
<a href="#">(bd)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(be)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(bf)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(bg)</a> Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 7/27/2023
<a href="#">(bh)</a> 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.
<a href="#">(bi)</a> 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.
<a href="#">(bj)</a> 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.
<a href="#">(bk)</a> 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.
<a href="#">(bl)</a> Concept: RateScheduleTariffNumber
(SA15) LG&E and KU Joint Pro Forma Open Access Transmission Tariff Schedule 4, NITSA Service Agreement FERC No. 15
<a href="#">(bm)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(bn)</a> Concept: RateScheduleTariffNumber
(16) Operating Agreement of PJM Interconnection, LLC Rate Schedule FERC No. 24

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<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 12/7/2007
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
Small Capacity Cogeneration and Small Power Production Qualifying Facility
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
EEl Master Power Purchase and Sale Agreement dated 11/4/2024
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
(RS28) FERC Electric Rate Schedule No. 28 Interchange Agreement dated 7/1/1977
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
(4) Contingency Reserve Sharing Agreement dated November 20, 2009.
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
(SA11) LG&E and KU Joint Pro Forma Open Access Transmission Tariff Schedule 4. NTSA Service Agreement FERC No. 11
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
WSPP Agreement Effective 8/1/1996
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(b)(3)</a> Concept: RateScheduleTariffNumber
(12) KPSC Standard Rate Rider
<a href="#">(b)(3)</a> Concept: OtherChargesOfPurchasedPower
December 2023 true-up of accrual estimate for both energy and demand charges made in January 2024.
<a href="#">(b)(3)</a> 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)

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

- 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.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- 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).
- 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.
- 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.
- 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.
- 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.
- Report in column (i) and (j) the total megawatthours received and delivered.
- 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.
- 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.
- 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+l+m) (n)
1	Midwest ISO	Various	Various	OS	Joint OATT	Various	Various						344,167	344,167
2	East Kentucky Power Cooperative	East Kentucky Power Cooperative	East Kentucky Power Cooperative	FNO	Joint OATT	East Kentucky Power Cooperative	East Kentucky Power Cooperative	136	802,570	802,570	5,517,773			5,517,773
3	East Kentucky Power Cooperative	East Kentucky Power Cooperative	East Kentucky Power Cooperative	NF	Joint OATT	East Kentucky Power Cooperative	East Kentucky Power Cooperative	21	21,271	21,271		153,991		153,991
4	East Kentucky Power Cooperative	East Kentucky Power Cooperative	East Kentucky Power Cooperative	SFP	Joint OATT	East Kentucky Power Cooperative	East Kentucky Power Cooperative	10	470	470		1,239		1,239
5	Indiana Municipal Power Agency	Indiana Municipal Power Agency	MISO and PJM	OLF	Joint OATT	Trimble Unit 1	PJM and MISO		510,753	510,753				
6	Indiana Municipal Power Agency	Indiana Municipal Power Agency	MISO and PJM	LFP	Joint OATT	Trimble Unit 2	PJM and MISO		625,262	625,262				

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Case No. 2025-00114  
Attachment to Filing Requirement  
Tab 41 - 807 KAR 5:001 Section 16(7)(k)  
Page 202 of 274  
McCombs

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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	<a href="#">Illinois Municipal Electric Agency</a>	Illinois Municipal Electric Agency	Midwest ISO	<a href="#">OLF</a>	Joint OATT	Trimble Unit 1	Midwest ISO		431,758	431,758				
8	<a href="#">Illinois Municipal Electric Agency</a>	Illinois Municipal Electric Agency	Midwest ISO	<a href="#">LFP</a>	Joint OATT	Trimble Unit 2	Midwest ISO		435,056	435,056				
9	<a href="#">LG&amp;E Transactions</a>	Various	Various	NF	Joint OATT	Various	Various					437,648		437,648
10	<a href="#">LG&amp;E Transactions</a>	Various	Various	SFP	Joint OATT	Various	Various				7,408			7,408
11	Hoosier Energy	Midwest ISO	Hoosier Energy	FNO	Joint OATT	Midwest ISO	Hoosier Energy	1	6,668	6,668	33,144			33,144
12	Kentucky Municipal Power Agency	Midwest ISO	Kentucky Municipal Power Agency	FNO	SA 13	Various	LGEE.KMPA	30	163,845	163,845	1,240,602			1,240,602
13	Owensboro Municipal Utilities	Owensboro Municipal Utilities	Various	FNO	SA 15	Owensboro Municipal Utilities	Various	33	208,099	208,099	1,195,346			1,195,346
14	Owensboro Municipal Utilities	Owensboro Municipal Utilities	Various	LFP	SA 15	Owensboro Municipal Utilities	Various		297	297				
15	Owensboro Municipal Utilities	Owensboro Municipal Utilities	Various	NF	SA 15	Owensboro Municipal Utilities	Various					2,785		2,785
16	Big Rivers Electric Corporation	Big Rivers Electric Corporation	Big Rivers Electric Corporation	FNO	Joint OATT	Big Rivers Electric Corporation	Big Rivers Electric Corporation		672	672	3,173			3,173
17	Kentucky Municipal Energy Agency	Midwest ISO	Kentucky Municipal Energy Agency	FNO	Joint OATT	Various	LGEE.KYMEA	56	343,996	343,996	2,273,952			2,273,952
18	Kentucky Municipal Energy Agency	Midwest ISO	Kentucky Municipal Energy Agency	NF	Joint OATT	Various	LGEE.KYMEA		34	34		315		315
19	Tennessee Valley Authority	Tennessee Valley Authority	Tennessee Valley Authority	FNO	Joint OATT	Tennessee Valley Authority	Tennessee Valley Authority	16	84,926	84,926	649,849			649,849
20	Tennessee Valley Authority	Tennessee Valley Authority	Tennessee Valley Authority	NF	Joint OATT	Tennessee Valley Authority	Tennessee Valley Authority		6,561	6,561		36,163		36,163
21	City of Bardstown	Various	City of Bardstown	FNO	185	Various	City of Bardstown	7			305,153			305,153
22	City of Nicholasville	Various	City of Nicholasville	FNO	157	Various	City of Nicholasville	7			298,509			298,509
35	TOTAL							317	3,642,238	3,642,238	11,524,909	632,141	344,167	<a href="#">12,501,217</a>

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<https://app.wdesk.com/s/fs-viewer/a/QWNjb3VudB8xMDA3NjY4MTg1Ng/xbrl/report/56e9dc4a-e0f0-4400-a7dd-70ebc7542ac9/generation/f9c62ed2-1a28-4f7c-83c5-70eea1c23efa/artifact/bf6b456...> 202/274

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FERC Form

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

(a) Concept: PaymentByCompanyOrPublicAuthority		
LG&E transmits electricity for Indiana Municipal Power Agency (IMPA) from Trimble County Unit 1 to the MISO-LGEE interface or the PJM-LGEE interface at no cost to IMPA. This agreement was reached between LG&E and IMPA as a result of LG&E's exit from the MISO.		
(b) Concept: PaymentByCompanyOrPublicAuthority		
LG&E transmits electricity for Indiana Municipal Power Agency (IMPA) from Trimble County Unit 2 to the MISO-LGEE interface or the PJM-LGEE interface at no cost to IMPA. This agreement was reached between LG&E and IMPA as a result of LG&E's exit from the MISO.		
(c) Concept: PaymentByCompanyOrPublicAuthority		
LG&E transmits electricity for Illinois Municipal Electric Agency (IMEA) from Trimble County Unit 1 to the MISO-LGEE interface or the PJM-LGEE interface at no cost to IMEA. This agreement was reached between LG&E and IMEA as a result of LG&E's exit from the MISO.		
(d) Concept: PaymentByCompanyOrPublicAuthority		
LG&E transmits electricity for Illinois Municipal Electric Agency (IMEA) from Trimble County Unit 2 to the MISO-LGEE interface or the PJM-LGEE interface at no cost to IMEA. This agreement was reached between LG&E and IMEA as a result of LG&E's exit from the MISO.		
(e) Concept: PaymentByCompanyOrPublicAuthority		
LG&E and KU are owned by LKE.		
(f) Concept: PaymentByCompanyOrPublicAuthority		
LG&E and KU are owned by LKE.		
(g) Concept: StatisticalClassificationCode		
The OLF transmission service agreement between LG&E and IMPA has a termination date of 11/01/2025 for Trimble County Unit 1.		
(h) Concept: StatisticalClassificationCode		
The LFP transmission service agreement between LG&E and IMPA has a termination date of 4/01/2027 for Trimble County Unit 2.		
(i) Concept: StatisticalClassificationCode		
The OLF transmission service agreement between LG&E and IMEA has a termination date of 3/01/2028 for Trimble County Unit 1.		
(j) Concept: StatisticalClassificationCode		
The LFP transmission service agreement between LG&E and IMEA has a termination date of 1/01/2025 for Trimble County Unit 2.		
(k) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers		
LG&E receives ongoing monthly payments from MISO in a Joint Party Settlement Agreement related to uncompensated MISO usage above the 1,000 MW contract right.		
(l) 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	\$	12,501,217
Elimination of intracompany transmission revenues		(195,302)
Schedule Page: 300, Line No.: 22, Column: b	\$	12,305,915

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FERC Form

Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission		Date of Report: 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					
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23					
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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					
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41					
42					
43					
44					
45					
46					
47					
48					
49					
40	TOTAL				

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

- 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.
- 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.
- 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.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- 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.
- Enter "TOTAL" in column (a) as the last line.
- 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	KU	NF	45,153	45,153		555,629	14,814	570,443
2	KU	SFP	3,283	3,283	18,877		516	19,393
3	PJM Interconnect	NF	8,811	8,811		11,155	11,225	22,380
4	PJM Interconnect	OS					252	252
5	Duke Energy Carolinas, LLC	NF				5,157		5,157
6	Municipal Electric Authority of Georgia	NF				383		383
7	South Carolina Public Service Authority	NF				257		257
8	Southern Company Services, Inc.	NF				1,610		1,610
9	TVA	NF				13,065		13,065
10	Duke Energy Progress, LLC	NF				226		226
11	Georgia Transmission Corporation	NF				1,030		1,030
12	Dominion Energy South Carolina Inc.	NF				266		266
13	Duke Energy Florida, LLC	NF				31		31
	TOTAL		57,247	57,247	18,877	588,809	26,807	634,493

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FOOTNOTE DATA
(a) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers LG&E and KU are owned by LKE.
(b) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers LG&E and KU 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.
(a) 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 Black Start Service Charges.

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 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	600,522	
2	Nuclear Power Research Expenses		
3	Other Experimental and General Research Expenses	693,642	
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	295,764	
8	Shared Services	51,057	
9	Amortization of Regulatory Asset:		
10	Swap Termination (Wachovia)	310,865	
11	Easements		
12	Miscellaneous:		
13	Prepaid IT Subscriptions	587,076	
14	Depreciation Reclass	908,122	
15	Debt Expense for Revolvers	297,302	
16	Commitment Fees on Revolvers	351,708	
17	Video Production	8,002	
18	Softward Subscriptions	76,883	
19	LG&E Center Move	38,494	
20	Other Miscellaneous Expenses:		
21	6 Items <\$5,000		
22	Various Vendors	668	
46	TOTAL	4,220,105	

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FERC Form

Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4	
Depreciation and Amortization of Electric Plant (Account 403, 404, 405)							
<p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p>							
A. Summary of Depreciation and Amortization Charges							
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)	
1	Intangible Plant			19,283		19,283	
2	Steam Production Plant	151,321,558				151,321,558	
3	Nuclear Production Plant						
4	Hydraulic Production Plant- Conventional	5,773,742				5,773,742	
5	Hydraulic Production Plant- Pumped Storage						
6	Other Production Plant	12,847,100				12,847,100	
7	Transmission Plant	13,391,954				13,391,954	
8	Distribution Plant	48,031,485				48,031,485	
9	Regional Transmission and Market Operation						
10	General Plant	1,381,081				1,381,081	
11	Common Plant-Electric	7,243,154		12,244,846		19,488,000	
12	TOTAL	239,990,074		12,264,129		252,254,203	
B. Basis for Amortization Charges							
See footnote							

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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)
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13							
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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)
45							
46							
47							
48							
49							
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FERC Form

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

<a href="#">(a)</a> Concept: DepreciationAndAmortization					
Depreciation rates were updated effective July 1, 2021 based on a depreciation study dated June 30, 2020.					
<a href="#">(b)</a> Concept: BasisAmortizationCharges					
B, Basis for Amortization Charges					
Account	Rate		Plant Balance at 12/31/2024	Amortization	
130300	22%	\$	63,000,913	\$	11,019,280
130310	10%		11,352,680		786,468
130330	22%		2,760,362		343,922
130340	22%		635,547		95,176
					12,244,846
				Column (d)	

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

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FERC Form

Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 03/18/2025		Year/Period of Report End of: 2024/ Q4						
REGULATORY COMMISSION EXPENSES												
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. 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. 3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization. 4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts. 5. Minor items (less than \$25,000) may be grouped.												
						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	590,126		590,126		Electric	928	590,126				
2	FERC - Administrative Charge	352,742		352,742		Electric	928	352,742				
3	KPSC Rate Case - Electric 2020-00350 (Amort period: Jul 2021-Jun 2024)		113,598	113,598	113,598	Electric				928	113,598	
4	KPSC Rate Case - Gas 2020-00350 (Amort period: Jul 2021-Jun 2024)		19,989	19,989	19,989	Gas				928	19,989	
5	KPSC Rate Case Ongoing - Electric					Electric			88,732			88,732
6	KPSC Rate Case Ongoing - Gas					Gas			40,714			40,714
7	Other - Electric		48,663	48,663		Electric	928	48,663				
8	Other - Gas		506	506		Gas	928	506				
46	TOTAL	942,868	182,756	1,125,624	133,587			992,037	129,446		133,587	129,446

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FERC Form

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

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	28,294		107, 930	28,294	
2	A(6): Other	Various R&D Internal Projects and Initiatives	275,831		107, 549, 930	275,831	
3	B(1) EPRI	General		5,200	930	5,200	
4	B(1) EPRI	Generation		864,298	107, 549	864,298	
5	B(1) EPRI	Distribution		107,494	588	107,494	
6	B(1) EPRI	Transmission		74,814	566	74,814	
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.		244,273	107, 930	244,273	
8	Total		304,125	1,296,079		1,600,204	

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Case No. 2025-00114  
Attachment to Filing Requirement  
Tab 41 - 807 KAR 5:001 Section 16(7)(k)  
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McCombs

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4	
<b>DISTRIBUTION OF SALARIES AND WAGES</b>				
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	18,466,160		
4	Transmission	2,959,142		
5	Regional Market			
6	Distribution	7,061,211		
7	Customer Accounts	4,771,869		
8	Customer Service and Informational	816,026		
9	Sales	1,450		
10	Administrative and General	15,584,139		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	49,659,997		
12	Maintenance			
13	Production	12,386,893		
14	Transmission	522,436		
15	Regional Market			
16	Distribution	3,259,695		
17	Administrative and General	542,548		
18	TOTAL Maintenance (Total of lines 13 thru 17)	16,711,572		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	30,853,053		
21	Transmission (Enter Total of lines 4 and 14)	3,481,578		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	10,320,906		
24	Customer Accounts (Transcribe from line 7)	4,771,869		
25	Customer Service and Informational (Transcribe from line 8)	816,026		
26	Sales (Transcribe from line 9)	1,450		
27	Administrative and General (Enter Total of lines 10 and 17)	16,126,687		
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Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	66,371,569	18,814,121	85,185,690
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply	735,044		
34	Storage, LNG Terminaling and Processing	1,461,976		
35	Transmission	1,650,654		
36	Distribution	6,792,450		
37	Customer Accounts	3,599,831		
38	Customer Service and Informational	283,465		
39	Sales	483		
40	Administrative and General	5,988,944		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	20,512,847		
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing	1,800,161		
47	Transmission	864,788		
48	Distribution	6,498,377		
49	Administrative and General	243,753		
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	9,407,079		
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)	735,044		
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru	3,262,137		
56	Transmission (Lines 35 and 47)	2,515,442		
57	Distribution (Lines 36 and 48)	13,290,827		
58	Customer Accounts (Line 37)	3,599,831		
59	Customer Service and Informational (Line 38)	283,465		
60	Sales (Line 39)	483		
61	Administrative and General (Lines 40 and 49)	6,232,697		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	29,919,926	8,675,580	38,595,506
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Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	96,291,495	27,489,701	123,781,196
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	15,114,913	18,510,800	33,625,713
69	Gas Plant	7,170,823	7,162,233	14,333,056
70	Other (provide details in footnote):	5,107,018	766,258	5,873,276
71	TOTAL Construction (Total of lines 68 thru 70)	27,392,754	26,439,291	53,832,045
72	Plant Removal (By Utility Departments)			
73	Electric Plant	2,328,565	1,540,251	3,868,816
74	Gas Plant	552,304	467,548	1,019,852
75	Other (provide details in footnote):	5,705	1,242	6,947
76	TOTAL Plant Removal (Total of lines 73 thru 75)	2,886,574	2,009,041	4,895,615
77	Other Accounts (Specify, provide details in footnote):			
78	Accounts Receivable	265,677	85,973	351,650
79	Deferred Debits	2,098,310	19,344	2,117,654
80	Certain Civic, Political and Related Activities and Other	276,274	82,565	358,839
81	Accounts Receivable (Non-jurisdictional - Trimble County)	2,295,298	665,955	2,961,253
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	4,935,559	853,837	5,789,396
96	TOTAL SALARIES AND WAGES	131,506,382	56,791,870	188,298,252

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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
COMMON UTILITY PLANT AND EXPENSES			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			

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Response:

1. See table below.

2. See table below.

3. Depreciation - Electric \$7,243,154; Gas \$3,254,170. Amortization - Electric \$12,264,129; Gas \$5,501,308. Common Utility expense accounts are not maintained but such expenses are allocated to Electric and Gas Departments as follows:

- Customer Accounts Expenses (excluding uncollectible accounts)
- Allocated between departments based on average number of customers served by each department for the year ending December 31, 2023.
- Customer Service and Informational Expenses
- Allocated between departments based on gross revenues from ultimate consumers by departments for the twelve month period.
- Administrative and General Expenses
- The administrative and general expenses are allocated based on general measures of cost causation.

4. The property original cost studies made pursuant to the Uniform System of Accounts included a separate classification for Common Utility Plant. Orders were issued in connection with such studies by Public Service Commission of Kentucky on September 16, 1941, and January 5, 1945, and the Federal Power Commission on December 15, 1944.

	Common Utility Plant (a) Allocation to Utility Department (b) Electric 69%	Gas 31%	Balance End of Year
Accounts 101 and 106			
Intangible Plant			
301 Organization			\$ 83,782
303 Miscellaneous Intangible Plant			77,749,502
Total Intangible Plant			77,833,284
Common Plant			
389 Land and Land Rights			2,120,064
390 Structures and Improvements			138,826,725
391 Office and Furniture and Equipment			37,183,009
392 Transportation Equipment			733,418
393 Stores Equipment			1,051,237
394 Tools, Shop and Garage Equipment			3,932,025
396 Power Operated Equipment			921,155
397 Communication Equipment			43,651,699
398 Miscellaneous Equipment			111,699
Total Common Plant			\$ 228,531,031
Total Accounts 101 and 106			\$ 306,364,315
Account 107			83,051,445
Total Common Utility Plant (c)	\$ 268,696,874	\$ 120,718,886	\$ 389,415,760
	Accumulated Provision for Depreciation of Common Utility Plant		
Balance at end of year	\$ 95,663,712	\$ 42,979,349	\$ 138,643,061

(a) Common plant consists of land, structures and equipment of a general nature used by all departments not specifically assignable to one department, and includes offices, storerooms, communication, transportation and work equipment, etc.

(b) Based on estimated usage by departments.

(c) Amounts presented exclude \$13,672,525 of Property Under Operating Leases recorded related to adoption and implementation of ASC 842 - Leases.

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Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 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)	34,853	8,209		9,059
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)	(2,359,312)	(181,952)	(165,223)	(1,372,935)
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7					
8					
9					
10					
11					
12					
13					
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17					
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19					
20					
21					
22					
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24					
25					

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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	(2,324,459)	(173,743)	(165,223)	(1,363,876)
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Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 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	57,247	MWH	18,467	1,639,409	MWH	423,823
2	Reactive Supply and Voltage	57,247	MWH	8,088	1,639,409	MWH	188,986
3	Regulation and Frequency Response				716,271	MWH	158,949
4	Energy Imbalance	7,400	MWH	205,785	4,737	MWH	175,454
5	Operating Reserve - Spinning				716,271	MWH	246,371
6	Operating Reserve - Supplement				716,271	MWH	246,371
7	Other			252			344,167
8	Total (Lines 1 thru 7)	121,894		232,592	5,432,368		1,784,121

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</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.			
<a href="#">(b)</a> 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.			
<a href="#">(c)</a> Concept: AncillaryServicesPurchasedNumberOfUnits The number of units per ancillary service type cover multiple schedules and should not be accumulated in total.			
<a href="#">(d)</a> 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)

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FERC Form

Name of Respondent: Louisville Gas and Electric Company				This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 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: Louisville Gas and Electric Company									
1	January	2,375	17	9	1,933	357	85			
2	February	1,827	19	9	1,491	251	85			
3	March	1,782	19	7	1,442	255	85			
4	Total for Quarter 1				4,866	863	255			
5	April	2,128	15	18	1,804	239	85			
6	May	2,492	21	17	2,113	294	85			
7	June	2,744	17	15	2,408	257	79			
8	Total for Quarter 2				6,325	790	249			
9	July	2,884	15	17	2,492	313	79			
10	August	2,870	28	17	2,503	288	79			
11	September	2,597	5	17	2,237	281	79			
12	Total for Quarter 3				7,232	882	237			
13	October	2,156	6	17	1,836	241	79			
14	November	1,802	21	20	1,495	228	79			
15	December	2,056	6	9	1,691	286	79			
16	Total for Quarter 4				5,022	755	237			
17	Total				23,445	3,290	978			

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FERC Form

Name of Respondent: Louisville Gas and Electric Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report: 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									

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Name of Respondent: Louisville Gas and Electric Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 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)	11,268,628			
3	Steam	10,046,034	23	Requirements Sales for Resale (See instruction 4, page 311.)				
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	1,250,706			
5	Hydro-Conventional	235,476	25	Energy Furnished Without Charge	1,255			
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	22,541			
7	Other	1,594,055	27	Total Energy Losses	476,681			
8	Less Energy for Pumping		27.1	Total Energy Stored				
9	Net Generation (Enter Total of lines 3 through 8)	11,875,565	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	13,019,811			
10	Purchases (other than for Energy Storage)	1,436,198						
10.1	Purchases for Energy Storage							
11	Power Exchanges:							
12	Received							
13	Delivered	291,952						
14	Net Exchanges (Line 12 minus line 13)	(291,952)						
15	Transmission For Other (Wheeling)							
16	Received	3,642,238						
17	Delivered	3,642,238						
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)	13,019,811						

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FERC Form

Name of Respondent: Louisville Gas and Electric Company			This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission		Date of Report: 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: Louisville Gas and Electric Company							
29	January	1,301,909	266,586		1,933	17		9
30	February	1,054,665	219,943		1,491	19		9
31	March	1,030,546	184,340		1,458	18		20
32	April	893,326	52,426		1,804	15		18
33	May	1,027,241	49,704		2,113	21		17
34	June	1,159,446	27,173		2,432	17		17
35	July	1,263,969	28,484		2,492	15		17
36	August	1,243,295	16,099		2,510	28		16
37	September	1,028,932	18,450		2,237	5		17
38	October	988,875	131,151		1,836	6		17
39	November	969,178	140,292		1,512	21		19
40	December	1,058,429	116,058		1,696	5		19
41	Total	13,019,811	1,250,706					

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

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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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: <sup>(a)</sup> Brown CT	Plant Name: <sup>(b)</sup> Cane Run NGCC	Plant Name: <sup>(c)</sup> Mill Creek	Plant Name: <sup>(d)</sup> Paddy's Run CT	Plant Name: <sup>(e)</sup> Trimble County	Plant Name: <sup>(f)</sup> Trimble County CT
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Combustion Turbine	NGCC	Steam	Combustion Turbine	Steam	Combustion Turbine
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional	Conventional	Conventional	Conventional	Conventional
3	Year Originally Constructed	1999	2015	1972	1968	1990	2002
4	Year Last Unit was Installed	2001	2015	1982	2001	2011	2004
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	199.87	182.38	1,361.70	127.09	543.99	409.73
6	Net Peak Demand on Plant - MW (60 minutes)	118	153	1,481	105	110	325
7	Plant Hours Connected to Load	197	1,467	6,406	153	4,771	605
8	Net Continuous Plant Capability (Megawatts)	180	152	1,165	78	474	328
9	When Not Limited by Condenser Water	180	152	1,165	78	474	328
10	When Limited by Condenser Water	0					0
11	Average Number of Employees	3	10	198	1	90	3
12	Net Generation, Exclusive of Plant Use - kWh	65,926,000	939,354,000	6,930,258,000	40,735,500	3,115,776,000	540,310,000
13	Cost of Plant: Land and Land Rights	5,015	1,762	3,673,743	2,957	5,616,297	10,526
14	Structures and Improvements	1,440,821	17,920,263	166,307,843	2,555,621	176,945,949	11,901,305
15	Equipment Costs	86,771,146	123,345,446	2,086,036,720	47,234,454	947,909,556	128,428,303
16	Asset Retirement Costs		19,622	14,101,142	36,237	28,358,838	59,502
17	Total cost (total 13 thru 20)	88,216,982	141,287,093	2,270,119,448	49,829,269	1,158,830,640	140,399,636
18	Cost per KW of Installed Capacity (line 17/5) Including	441.3718	774.6852	1,667.1216	392.0786	2,130.2425	342.6638
19	Production Expenses: Oper, Supv, & Engr	46,177	133,567	1,717,221		1,224,765	0
20	Fuel	3,431,022	20,542,658	184,541,916	3,715,007	75,961,220	21,883,568

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Case No. 2025-00114  
Attachment to Filing Requirement  
Tab 41 - 807 KAR 5:001 Section 16(7)(k)  
Page 233 of 274  
McCombs

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Line No.	Item (a)	Plant Name: <sup>41</sup> Brown CT	Plant Name: <sup>41</sup> Cane Run NGCC	Plant Name: <sup>41</sup> Mill Creek	Plant Name: <sup>41</sup> Paddy's Run CT	Plant Name: <sup>41</sup> Trimble County	Plant Name: <sup>41</sup> Trimble County CT
21	Coolants and Water (Nuclear Plants Only)	0					0
22	Steam Expenses	0		4,118,696		(496,123)	0
23	Steam From Other Sources	0					0
24	Steam Transferred (Cr)	0					0
25	Electric Expenses	49,071	1,799,743	2,492,748	50,103	1,044,929	399,190
26	Misc Steam (or Nuclear) Power Expenses	0		10,111,926		6,095,628	0
27	Rents	0		37,422	9,281		0
28	Allowances	0		1			0
29	Maintenance Supervision and Engineering	75,836	280,018	5,078,757	23,739	1,430,263	0
30	Maintenance of Structures	143,121	175,970	2,949,265		840,793	0
31	Maintenance of Boiler (or reactor) Plant	0		23,242,642		6,600,577	0
32	Maintenance of Electric Plant	311,797	2,522,992	4,614,863	517,697	1,635,115	503,018
33	Maintenance of Misc Steam (or Nuclear) Plant	0		1,103,153		803,396	0
34	Total Production Expenses	4,057,024	25,454,948	240,008,610	4,315,827	95,140,563	22,785,776
35	Expenses per Net kWh	0.0615	0.0271	0.0346	0.1059	0.0305	0.0422
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FERC Form

35	Plant Name	Brown CT	Brown CT	Cane Run NGCC	Mill Creek	Mill Creek	Paddy's Run CT	Trimble County	Trimble County	Trimble County CT
36	Fuel Kind	Gas	Oil	Gas	Coal	Gas	Gas	Coal	Gas	Gas
37	Fuel Unit	Mcf	Barrels	Mcf	T	Mcf	Mcf	T	Mcf	Mcf
38	Quantity (Units) of Fuel Burned	747,712		5,923,355	3,107,602	287,823	424,691	1,957,343	178,980	5,442,364
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,025		1,065	11,490	1,065	1,065	11,294	1,065	1,065
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	5		3	58	11	9	50	6	4
41	Average Cost of Fuel per Unit Burned	5		3	60	11	9	38	6	4
42	Average Cost of Fuel Burned per Million BTU	4		3	3	10	8	2	6	4
43	Average Cost of Fuel Burned per kWh Net Gen									
44	Average BTU per kWh Net Generation	11,625		6,716	10,305		11,103	14,190		10,727
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FERC Form

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

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FERC Form

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

(a) Concept: PlantName

LG&E owns 53% of Brown CT unit 5, a 123 MW unit, and 38% of Units 6 and 7, 177 MW each. The remaining percentages of Units 5, 6 and 7 are owned by KU. Brown CT units 5, 6, and 7 are peak load service units. The information presented here represents LG&E's share.

(b) Concept: PlantName

LG&E owns 22% of Cane Run NGCC, a 829 MW unit, with the remaining percentage owned by KU. The information presented here represents LG&E's share.

(c) Concept: PlantName

LG&E owns 100% of Paddy's Run Unit 12, a 33 MW unit, and 53% of Unit 13, a 178 MW unit. The remaining percentage of Unit 13 is owned by KU. Paddy's Run Units 12 and 13 are peak load service units. The information presented here represents LG&E's share.

(d) Concept: PlantName

Partnership Expenses included in Column c:

Line No.: 19	Production Expenses: Oper, Supv & Engr	\$	(408,257)
Line No.: 20	Fuel		(27,976,275)
Line No.: 22	Steam Expenses		80,584
Line No.: 25	Electric Expenses		(348,310)
Line No.: 26	Misc Steam Power Expenses		(2,031,880)
Line No.: 29	Maintenance Supervision and Engineering		(480,841)
Line No.: 30	Maintenance of Structures		(271,305)
Line No.: 31	Maintenance of Boiler Plant		(2,127,635)
Line No.: 32	Maintenance of Electric Plant		(456,298)
Line No.: 33	Maintenance of Misc Steam Plant		(267,637)
Line No.: 34	Total Production Expenses	\$	(34,287,854)

Total Power Production Expenses per Schedule Page: 402-403, SUM  
of Line No.: 34, Columns (Plants): Brown CT, Cane Run NGCC, Mill Creek, Paddy's Run CT, Trimble County, Trimble County CT, Plus IMEA/IMPA Partner Expenses

	\$	426,050,601
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Operation and Maintenance Expenses on Retired Plants

		54,502
--	--	--------

Maintenance Expenses on Solar Plant per Schedule Page: 410-411,  
Column: j

		54,488
--	--	--------

IMEA-IMPA Partnership Expenses

		(34,287,854)
--	--	--------------

Rounding

		1
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Total Power Production Expenses per Schedule Page: 320-321, Sum  
of Line No.: 21 & 74, Column: b

	\$	391,871,738
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(e) Concept: PlantName

LG&E owns 29% of Trimble County CT units 5 and 6 and 37% of Units 7, 8, 9 and 10. The remaining percentages for Units 5, 6, 7, 8, 9 and 10 are owned by KU. The total Nameplate Ratings for these units are 199 MW per unit and they are peak load services units. The information presented here represents LG&E's share.

(f) Concept: PlantKind

LG&E owns 75% of Trimble County Steam Unit 1, a 566 MW unit, with the remaining 25% owned by IMEA and IMPA. LG&E also owns 14.25% of Trimble County Steam Unit 2, a 838 MW unit, with the remaining percentages owned by KU, IMEA and IMPA. The information presented here represents LG&E's share.

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

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 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: Ohio Falls	
1	Kind of Plant (Run-of-River or Storage)	Run-Of-River	
2	Plant Construction type (Conventional or Outdoor)	Conventional	
3	Year Originally Constructed	1928	
4	Year Last Unit was Installed	1928	
5	Total installed cap (Gen name plate Rating in MW)	100.64	
6	Net Peak Demand on Plant-Megawatts (60 minutes)	85	
7	Plant Hours Connect to Load	4,474	
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	101	
10	(b) Under the Most Adverse Oper Conditions	0	
11	Average Number of Employees	4	
12	Net Generation, Exclusive of Plant Use - kWh	235,476,000	
13	Cost of Plant		
14	Land and Land Rights	6	
15	Structures and Improvements	23,498,021	
16	Reservoirs, Dams, and Waterways	16,808,092	
17	Equipment Costs	122,612,024	
18	Roads, Railroads, and Bridges	102,286	
19	Asset Retirement Costs	607,259	
20	Total cost (total 13 thru 20)	163,627,688	
21	Cost per KW of Installed Capacity (line 20 / 5)	1,626	
22	Production Expenses		
23	Operation Supervision and Engineering	91,550	
24	Water for Power	40,180	



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FERC Form

25	Hydraulic Expenses	0
26	Electric Expenses	196,402
27	Misc Hydraulic Power Generation Expenses	109,267
28	Rents	412,534
29	Maintenance Supervision and Engineering	0
30	Maintenance of Structures	255,345
31	Maintenance of Reservoirs, Dams, and Waterways	453,616
32	Maintenance of Electric Plant	512,270
33	Maintenance of Misc Hydraulic Plant	85,348
34	Total Production Expenses (total 23 thru 33)	2,156,512
35	Expenses per net kWh	0.0092

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FERC Form

Name of Respondent: Louisville Gas and Electric Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 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)	0		
6	Plant Hours Connect to Load While Generating	0		
7	Net Plant Capability (in megawatts)	0		
8	Average Number of Employees			
9	Generation, Exclusive of Plant Use - kWh	0		
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)			
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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
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Name of Respondent: Louisville Gas and Electric Company			This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission			Date of Report: 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	3.90	4.0	6,107,000	9,952,236	2,551,855			27,139			
2	Business Solar - Archdiocese of Louisville	2018	0.03	0.0	33,000	84,971	2,832,367			825			
3	Simpsonville Solar	2019	0.92	0.9	1,566,000	2,861,239	3,096,579			26,524			
4	Brown Wind	2023	0.03	0	23,000	394,004	12,160,617						

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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 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 39% ownership of the 10 MW unit. The remaining percentage of the unit is owned by KU.

[\(b\)](#) Concept: InstalledCapacityOfPlant  
The nameplate rating for Simpsonville Solar Array 1-5 represents 44% ownership of the 2.1 MW array. The remaining percentage of the array is owned by KU.

[\(c\)](#) Concept: InstalledCapacityOfPlant  
The nameplate rating for Brown Wind Unit represents 36% ownership of the 0.09 MW unit. The remaining percentage of the unit is owned by KU.

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Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 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.</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 Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.</div> <div>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.</div> <div>5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.</div> <div>6. In column (k) report the MWHs sold.</div> <div>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.</div> <div>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.</div> <div>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>			

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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 (\$55.1) (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)
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Part 1 of 2

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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 (\$55.1) (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	
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Line No.	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
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Line No.	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
35	0	0	0
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FERC Form

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

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FERC Form

Name of Respondent: Louisville Gas and Electric Company					This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission		Date of Report: 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)	
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FERC Form

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36	TOTAL								

FERC FORM NO. 1 (NEW 12-12)

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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TRANSMISSION LINE STATISTICS

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.

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.

3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

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.

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.

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).

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.

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.

9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Case No. 2025-00114  
Attachment to Filing Requirement  
Tab 41 - 807 KAR 5:001 Section 16(7)(k)  
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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	Mill Creek Sub	Paddy's West Sub	345	345	ST,SP	15.94	0.00	2	954 mcm	113,337	7,563,012	7,676,349
2	Paddy's West Sub	Kenzig Road	345	345	ST,SP	5.64	0.00	1	1024.5 mcm	102,753	6,622,271	6,725,024
3	Trimble County Sub	Clifty Creek Sub	345	345	ST,WP,SP	12.35	0.00	2	954 mcm		3,611,417	3,611,417
4	Blue Lick Sub	Middletown Sub	345	345	ST	0.12	19.22	1	954 mcm		2,100,853	2,100,853
5	Buckner	Wises Landing	345	345	SP	0.32	13.11	1	954 mcm		2,990,335	2,990,335
6	Middletown	Buckner	345	345	SP	0.16	14.13	1	954 mcm		3,416,242	3,416,242
7	Middletown Sub	Trimble County Sub	345	345	ST	27.96	0.00	1	954 mcm	479,907	9,724,617	10,204,524
8	Mill Creek Sub	Blue Lick Sub	345	345	SP	0.24	11.80	1	954 mcm		2,459,385	2,459,385
9	Mill Creek Sub	Middletown Sub	345	345	ST,SP	31.36	0.00	1	954 mcm	314,954	6,412,823	6,727,777
10	Paddy's Run Sub	T.V.A. Tower	161	161	ST	66.16	50.25	2	500 mcm	98,666	3,728,849	3,827,515
11	Appl Park Switching Station	Middletown Sub	138	138	ST	0.08	12.56	1	795 mcm	102,525	972,657	1,075,182
12	Appl Park Switching Station	Ethel Sub	138	138	WP,SP	1.95	0.00	1	795 mcm	862	588,978	589,840
13	Ashbottom Sub	Appl Park Switching Station	138	138	ST	4.61	1.30	1	795 mcm	42,502	324,514	367,016
14	Grade Lane	Fern Valley Sub	138	138	ST,SP	2.79	0.00	1	795 mcm		625,613	625,613
15	Ashbottom	Grade Lane	138	138	ST,SP	0.92	0.00	1	795 mcm		210,537	210,537
16	Ashbottom Sub	Manslick Sub	138	138	ST,WP,SP	3.43	0.00	1	795 mcm		848,185	848,185
17	Ashby Sub	Pleasure Ridge Park Sub	138	138	WP,SP,CP	2.82	0.00	1	1272 mcm		1,131,353	1,131,353
18	Beargrass Sub	Lyndon South Sub	138	138	ST	0.10	7.33	1	795 mcm		121,569	121,569
19	Beargrass Sub	Middletown Sub	138	138	ST,WP,SP	9.06	5.53	2	795 mcm	159,406	2,228,618	2,388,024
20	Beargrass Sub	Northside Sub	138	138	ST,SP	6.37	0.00	1	1024.5 mcm	67,983	3,579,639	3,647,622
21	Beargrass Sub	Northside Sub	138	138	ST	0.23	6.11	1	1024.5 mcm	6,427	1,210,499	1,216,926
22	Breckenridge Sub	Hurstbourne Sub	138	138	WP,SP,CP	3.89	0.17	1	1272 mcm	15,419	2,877,205	2,892,624
23	Campground	Cane Run Switching Station	138	138	ST,SP	3.08	3.29	2	795 mcm	8,216	286,429	294,645
24	Canal Sub	Waterside West	138	138	SP	0.23	0.87	1	795 mcm		306,894	306,894
25	Cane Run Switching Station	Ashbottom Sub	138	138	ST,WP,SP	9.64	7.87	3	795 mcm	38,205	1,518,898	1,557,103

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<https://app.wdesk.com/s/fs-viewer/a/QWNjb3VudB8xMDA3NjY4MTg1Ng/xbrl/report/56e9dc4a-e0f0-4400-a7dd-70ebc7542ac9/generation/f9c62ed2-1a28-4f7c-83c5-70eea1c23efa/artifact/bf6b456...> 252/274

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Attachment to Filing Requirement  
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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)
26	Cane Run	Cane Run Switching Station 1	138	138	ST,WP	2.39	0.00	2	795 mcm	18,788	531,836	550,624
27	Cane Run	Cane Run Switching Station 2	138	138	ST,WP	2.28	0.00	2	795 mcm		194,506	194,506
28	Cane Run	Cane Run Switching Station 3	138	138	ST	2.25	0.00	1	954 mcm		210,678	210,678
29	Cane Run	Cane Run Switching Station 4	138	138	ST	0.11	2.19	1	954 mcm		345,789	345,789
30	Cane Run Switching Station	International	138	138	ST,SP,WP	1.37	2.26	1	795 mcm		680,353	680,353
31	Centerfield Sub	Trimble County Sub	138	138	WP	15.08	0.67	1	795 mcm	85,784	3,651,976	3,737,760
32	Dixie Sub	Algonquin Sub	138	138	WP,SP	0.80	0.00	1	795 mcm	1,446	449,092	450,538
33	Ethel Sub	Breckenridge Sub	138	138	ST,WP,SP	3.90	0.00	1	1272 mcm	27,072	1,199,122	1,226,194
34	Fern Valley Sub	Okolona Sub	138	138	WP,SP	1.40	0.00	1	1272 mcm		439,833	439,833
35	Fern Valley	Watterson Sub	138	138	ST	3.92	1.36	1	795 mcm	2,054	57,683	59,737
36	Hurstbourne Sub	Bluegrass Sub	138	138	SP	2.02	0.00	1	1272 mcm	37,300	1,164,786	1,202,086
37	Knob Creek Sub	Tip Top Sub	138	138	ST,WP,CP	11.79	0.00	1	636 mcm	7,955	3,160,313	3,168,268
38	Lyndon South Sub	Middletown Sub	138	138	ST,SP	5.58	0.00	1	795 mcm	35,941	2,900,989	2,936,930
39	Magazine Sub	Hancock Sub	138	138	WP,SP	2.38	0.04	1	1272 mcm		3,586,194	3,586,194
40	Magazine Sub	Waterside West	138	138	ST,SP,WP	3.38	0.00	1	795 mcm	2,600	1,274,362	1,276,962
41	Manslick Sub	Mill Creek Sub	138	138	ST,WP	10.52	0.00	1	636 mcm	16,570	1,679,831	1,696,401
42	Middletown Sub	Centerfield Sub	138	138	ST,WP,SP	12.26	0.00	1	795 mcm	42,761	2,257,672	2,300,433
43	Mill Creek Sub	Ashby Sub	138	138	WP,SP	5.56	0.00	1	1272 mcm	528	2,627,619	2,628,147
44	Mill Creek Sub	Knob Creek Sub	138	138	ST,WP	2.80	3.59	1	636 mcm	10,855	428,693	439,548
45	Mill Creek Sub	Kosmosdale Prim. Meter Stn.	138	138	ST,WP,SP	1.27	0.44	2	840.2 mcm		1,324,217	1,324,217
46	Mud Lane Sub	Blue Lick Sub	138	138	SP	5.45	0.00	1	840.2 mcm	46,432	3,843,820	3,890,252
47	Okolona Sub	Mud Lane Sub	138	138	WP,SP	3.86	0.18	1	1272 mcm	79,825	1,363,940	1,443,765
48	Paddy's Run Sub	Campground	138	138	ST	0.45	0.00	1	795 mcm	1,455	64,872	66,327
49	Paddy's Run Sub	Dixie Sub	138	138	WP,SP	3.58	0.00	1	795 mcm	27,351	1,462,466	1,489,817
50	Paddy's Run Sub	Ohio Falls Sub	138	138	ST,WP,SP	12.41	0.39	3	300 mcm	81,226	3,812,293	3,893,519
51	Paddy's Run Sub	Paddy's West Sub	138	138	ST	0.69	0.12	2	954 mcm	2,763	1,108,087	1,110,850

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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)
52	Plainview Sub	Hurstbourne Sub	138	138	WP,SP	2.18	0.00	1	1272 mcm	3,591	795,004	798,595
53	Paddy's West Sub	PSJ Connection Gallagher	138	138	SP	0.42	0.00	1	954 mcm		219,011	219,011
54	Northside Sub	Clifty Creek Sub	138	138	ST,SP	32.54	0.00	1	336.4 mcm	73,852	3,334,298	3,408,150
55	Northside Sub	Tower No. 43 at P.S.I. Connection	138	138	ST	0.19	0.04	1	954 mcm		45,884	45,884
56	Clifty Creek Sub	Tower No.220 Connection with CG&E Co.	138	138	ST	4.24	2.50	1	336.4 mcm	22,743	889,814	912,557
57	Watterson Sub	Middletown Sub	138	138	ST,WP	7.20	0.22	1	840.2 mcm		1,480,214	1,480,214
58	Tip Top Sub	Cloverport Sub	138	138	ST,WP,SP	32.81	2.74	1	397.5 mcm	48,020	4,220,498	4,268,518
59	Waterside West	Beargrass Sub	138	138	ST,SP	2.08	0.00	2	795 mcm	17,803	573,941	591,744
60	Waterside West	Beargrass Sub	138	138	SP	0.25	1.81	1	795 mcm		913,129	913,129
61	Mill Creek Sub	Cane Run Sub	138	138	ST,SP	1.55	13.15	1	954 mcm	20,979	1,156,470	1,177,449
62	Mill Creek	East Fort Knox	345	345	ST,SP	6.89	0.00	1	954 mcm	941,552	6,333,476	7,275,028
63	Middletown	Old Henry	138	138	SP	3.76	0.00	1	954 mcm		4,715,373	4,715,373
64	Old Henry	Collins	138	138	SP	3.80	0.20	1	954 mcm	10,100	2,116,725	2,126,825
65	Trimble County	Speed	345	345	ST,SP	2.48	0.00	1	954 mcm	188,845	15,468,099	15,656,944
66	Trimble County	Ghent	345	345	ST,SP	0.04	2.44	1	954 mcm	389,276	2,351,639	2,740,915
67	Kenzig Road	Northside	345	345	ST,SP	9.19	0.31	1	954 mcm		609,743	609,743
68	Kenzig Road	Speed Tap	345	345	SP	0.86	0.00	1	954 mcm		8,462,751	8,462,751
69	Kenzig Road	Ramsey Tap	345	345	SP	0.87	0.80	1	954 mcm		303,590	303,590
70	Overhead Lines under 132KV		69	69	ST,WP,SP,CP	230.37	54.65	0	Various	5,630,358	133,731,101	139,361,459
71	Ashbottom Sub	Grade Lane Sub	138	138	Undg. (26)	0.58	0.00	1	1500 Kcmil cu		1,042,460	1,042,460
72	Waterside West	Canal Sub	138	138	Undg. (26)	0.75	0.00	1	1750 mcm ho		584,760	584,760
73	Magazine Sub	Waterside West	138	138	Undg. (26)	0.75	0.00	1	1500 mcm ho		584,626	584,626
74	Waterside West	Beargrass Sub	138	138	Undg. (26)	0.93	0.00	1	1500 mcm cu		1,659,275	1,659,275
75	Waterside West	Beargrass Sub	138	138	Undg. (26)	0.93	0.00	1	1500 mcm ho		1,465,974	1,465,974
76	Underground Lines under 132KV		69	69	Undg. (26)	2.77	0.00	0	Various		4,804,446	4,804,446
77	Exp Applicable to All Lines											

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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)		(f)	(g)			(j)	(k)	(l)
36	TOTAL					675.38	243.64	88		9,426,987	303,144,715	312,571,702
Page 422-423 Part 1 of 2												

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FERC Form

Line No.	EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
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FERC Form

Line No.	EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
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FERC Form

Line No.	EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
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77	195,545	1,551,037	104,141	1,850,723
36	195,545	1,551,037	104,141	1,850,723
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FERC Form

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

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FERC Form

Name of Respondent: Louisville Gas and Electric Company				This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission				Date of Report: 03/18/2025				Year/Period of Report End of: 2024/ Q4					
TRANSMISSION LINES ADDED DURING YEAR																	
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. 2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed 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). 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.																	
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Construction (q)
	From	To		Type	Average Number per Miles (e)	Present	Ultimate	Size	Specification	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
	(a)	(b)		(d)	(f)	(g)	(h)	(i)	(j)	(l)		(m)	(n)	(o)	(p)		
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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)		(d)	(e)	(f)	(g)	(h)	(i)	(j)		(l)	(m)	(n)	(o)	(p)	(q)
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44	TOTAL		0		0	0	0										

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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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	Aiken	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
2	Algonquin	Transmission	Unattended	138.00	69.00	13.80	140	1	0	NONE	0	0
3	Appliance Park	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
4	Ashbottom	Transmission	Unattended	138.00	69.00	13.80	224	2	0	NONE	0	0
5	Ashby	Transmission	Unattended	138.00	12.47	0.00	0	0	0	NONE	0	0
6	Beargrass	Transmission	Unattended	138.00	69.00	13.80	185	1	0	NONE	0	0
7	Beargrass Pumping	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
8	Bishop	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
9	Blue Lick, Brooks, Ky 1	Transmission	Unattended	345.00	138.00	0.00	448	1	0	NONE	0	0
10	Blue Lick, Brooks, Ky 2	Transmission	Unattended	345.00	161.00	0.00	450	1	1	NONE	0	0
11	Blue Lick, Brooks, Ky 3	Transmission	Unattended	138.00	69.00	13.80	112	1	0	NONE	0	0
12	Breckinridge	Transmission	Unattended	138.00	69.00	13.20	112	1	0	NONE	0	0
13	Buckner	Transmission	Unattended	345.00	0.00	0.00	0	0	0	NONE	0	0
14	Campground	Transmission	Unattended	138.00	13.80	0.00	0	0	0	NONE	0	0
15	Canal	Transmission	Unattended	136.80	66.00	14.00	90	1	0	NONE	0	0
16	Cane Run CT	Transmission	Unattended	345.00	138.00	13.80	450	1	0	NONE	0	0
17	Cane Run Switching	Transmission	Unattended	138.00	69.00	13.80	224	2	0	NONE	0	0
18	Centerfield	Transmission	Unattended	138.00	69.00	13.80	140	1	0	NONE	0	0
19	Clay	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0

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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)
20	Clifton	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
21	Cloverport	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
22	Collins	Transmission	Unattended	138.00	69.00	13.20	149	1	0	NONE	0	0
23	Crestwood, Crestwood, Ky	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
24	Dahlia	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
25	Del Park	Transmission	Unattended	69.00	13.80	0.00	0	0	0	NONE	0	0
26	Dixie	Transmission	Unattended	138.00	12.47	0.00	0	0	0	NONE	0	0
27	Eastwood	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
28	Ethel	Transmission	Unattended	138.00	69.00	13.80	140	1	0	NONE	0	0
29	Fairmount	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
30	Farnsley	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
31	Fern Valley	Transmission	Unattended	138.00	69.00	13.80	80	2	0	NONE	0	0
32	Floyd	Transmission	Unattended	69.00	13.80	0.00	0	0	0	NONE	0	0
33	Ford	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
34	Frey's Hill	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
35	Grade Lane	Transmission	Unattended	138.00	13.80	0.00	0	0	0	NONE	0	0
36	Grady	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
37	Hancock	Transmission	Unattended	138.00	69.00	13.80	140	1	0	NONE	0	0
38	Harmony Landing, near Goshen , Ky	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
39	Harrods Creek	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
40	Highland	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
41	Hillcrest	Transmission	Unattended	69.00	13.80	0.00	0	0	0	NONE	0	0
42	Hourstbourne	Transmission	Unattended	138.00	12.47	0.00	0	0	0	NONE	0	0
43	Jeffersontown	Transmission	Unattended	138.00	12.47	0.00	0	0	0	NONE	0	0
44	Kenwood	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
45	Kenzig Road	Transmission	Unattended	345.00	0.00	0.00	0	0	0	NONE	0	0
46	Knob Creek, near Shepherdsville, Ky	Transmission	Unattended	138.00	34.50	0.00	0	0	0	NONE	0	0
47	Lime Kiln	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
48	Lyndon	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
49	Lyndon South, Lyndon, Ky	Transmission	Unattended	138.00	69.00	13.80	140	1	0	NONE	0	0

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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)
50	Madison	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
51	Magazine	Transmission	Unattended	69.00	13.80	0.00	0	0	0	NONE	0	0
52	Manslick	Transmission	Unattended	138.00	12.47	0.00	0	0	0	NONE	0	0
53	Middletown 345, Middletown, Ky	Transmission	Unattended	345.00	138.00	0.00	1794	4	0	NONE	0	0
54	Middletown, Middletown, Ky	Transmission	Unattended	138.00	69.00	13.80	448	3	0	NONE	0	0
55	Mill Creek, Kosmosdale, Ky 1	Transmission	Unattended	345.00	138.00	13.80	672	2	1	NONE	0	0
56	Mill Creek, Kosmosdale, Ky 2	Transmission	Unattended	138.00	69.00	13.80	90	2	1	NONE	0	0
57	Mud Lane	Transmission	Unattended	138.00	69.00	13.80	120	1	0	NONE	0	0
58	Nachand	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
59	Northside, Jeffersonville, Indiana	Transmission	Unattended	345.00	138.00	13.80	448	1	0	NONE	0	0
60	Okolona	Transmission	Unattended	138.00	12.47	0.00	0	0	0	NONE	0	0
61	Old Henry	Transmission	Unattended	138.00	12.47	0.00	0	0	0	NONE	0	0
62	Oxmoor	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
63	Paddy's Run 1	Transmission	Unattended	161.00	138.00	0.00	200	1	0	NONE	0	0
64	Paddy's Run 2	Transmission	Unattended	138.00	69.00	14.00	187	1	0	NONE	0	0
65	Paddy's West - Indiana	Transmission	Unattended	345.00	138.00	13.80	448	1	0	NONE	0	0
66	Plainview	Transmission	Unattended	138.00	12.47	0.00	0	0	0	NONE	0	0
67	Pleasure Ridge Park	Transmission	Unattended	138.00	12.47	0.00	0	0	0	NONE	0	0
68	Redmon Road	Transmission	Unattended	345.00	0.00	0.00	0	0	0	NONE	0	0
69	Seminole	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
70	Shively	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
71	Skylight, Ky	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
72	Smyrna	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
73	South Park	Transmission	Unattended	69.00	34.50	0.00	0	0	0	NONE	0	0
74	Stewart	Transmission	Unattended	69.00	13.80	0.00	0	0	0	NONE	0	0
75	Taylor	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
76	Terry	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
77	Tip Top, Ky 1	Transmission	Unattended	138.00	69.00	13.20	33	1	0	NONE	0	0

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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)
78	Tip Top, Ky 2	Transmission	Unattended	138.00	69.00	37.00	45	1	1	NONE	0	0
79	Trimble County	Transmission	Unattended	345.00	138.00	0.00	448	2	1	NONE	0	0
80	Waterside West	Transmission	Unattended	138.00	0.00	0.00	0	0	0	NONE	0	0
81	Watterson	Transmission	Unattended	138.00	69.00	13.80	152	2	0	NONE	0	0
82	West County	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
83	WHAS	Transmission	Unattended	69.00	12.47	0.00	0	0	0	NONE	0	0
84	Worthington	Transmission	Unattended	69.00	0.00	0.00	0	0	0	NONE	0	0
85	Total Transmission			11,337.80	3,069.47	353.00	8309	41	5		0	0
86	Aiken	Distribution	Unattended	69.00	12.47	0.00	73	2	0	NONE	0	0
87	Algonquin	Distribution	Unattended	69.00	13.80	0.00	101	3	0	Ground Transformer	4	12
88	Ashbottom	Distribution	Unattended	138.00	13.80	0.00	60	2	0	Ground Transformer	2	10
89	Ashby	Distribution	Unattended	138.00	12.47	0.00	56	2	0	NONE	0	0
90	Bishop	Distribution	Unattended	69.00	12.47	0.00	56	2	0	NONE	0	0
91	Bluegrass	Distribution	Unattended	138.00	12.47	0.00	90	2	0	NONE	0	0
92	Brandenburg, near Brandenburg, Ky	Distribution	Unattended	69.00	12.47	0.00	11	1	1	NONE	0	0
93	Breckenridge 1	Distribution	Unattended	69.00	13.80	0.00	40	2	0	Ground Transformer	2	5
94	Breckenridge 2	Distribution	Unattended	69.00	12.47	0.00	84	3	0	NONE	0	0
95	Campground	Distribution	Unattended	138.00	13.80	0.00	45	1	0	Ground Transformer	1	5
96	Canal	Distribution	Unattended	69.00	13.80	0.00	60	2	0	Ground Transformer	2	8
97	Cane Run	Distribution	Unattended	69.00	13.80	0.00	36	1	1	Ground Transformer	9	60
98	Centerfield	Distribution	Unattended	138.00	12.47	0.00	90	2	0	NONE	0	0
99	Clay	Distribution	Unattended	69.00	13.80	0.00	53	2	0	Ground Transformer	2	10
100	Clifton 1	Distribution	Unattended	69.00	13.80	0.00	48	2	0	Ground Transformer	2	9
101	Clifton 2	Distribution	Unattended	69.00	12.47	0.00	56	2	0	NONE	0	0
102	Collins	Distribution	Unattended	69.00	12.47	0.00	56	2	0	NONE	0	0
103	Conestoga	Distribution	Unattended	69.00	12.47	0.00	28	1	0	NONE	0	0

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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)
104	Crestwood, Crestwood, Ky	Distribution	Unattended	69.00	12.47	0.00	56	2	0	NONE	0	0
105	Crop	Distribution	Unattended	13.80	4.16	0.00	12	2	0	NONE	0	0
106	Dahlia	Distribution	Unattended	69.00	12.47	0.00	56	2	0	NONE	0	0
107	Del Park	Distribution	Unattended	69.00	13.80	0.00	45	1	0	Ground Transformer	1	5
108	Dixie	Distribution	Unattended	138.00	12.47	0.00	45	1	0	NONE	0	0
109	Eastwood West	Distribution	Unattended	69.00	12.47	0.00	45	1	0	NONE	0	0
110	Ethel 1	Distribution	Unattended	69.00	13.80	0.00	25	1	0	Ground Transformer	1	4
111	Ethel 2	Distribution	Unattended	69.00	12.47	0.00	56	2	0	NONE	0	0
112	Fairmount	Distribution	Unattended	69.00	12.47	0.00	73	2	0	NONE	0	0
113	Farnsley Shively, Ky	Distribution	Unattended	69.00	12.47	0.00	56	2	0	NONE	0	0
114	Fern Valley 1	Distribution	Unattended	138.00	13.80	0.00	78	2	0	Ground Transformer	2	9
115	Fern Valley 2	Distribution	Unattended	138.00	12.47	0.00	101	3	0	NONE	0	0
116	Floyd	Distribution	Unattended	69.00	13.80	0.00	90	2	0	Ground Transformer	1	5
117	Ford Truck Plant	Distribution	Unattended	69.00	12.47	0.00	134	2	1	NONE	0	0
118	Frey's Hill	Distribution	Unattended	69.00	12.47	0.00	73	2	0	NONE	0	0
119	Grade Lane	Distribution	Unattended	138.00	13.80	0.00	202	3	1	Ground Transformer	2	10
120	Grady	Distribution	Unattended	69.00	13.80	0.00	66	3	0	Ground Transformer	2	9
121	Hancock	Distribution	Unattended	138.00	12.47	0.00	45	1	0	NONE	0	0
122	Harmony Landing, near Goshen , Ky	Distribution	Unattended	69.00	12.47	0.00	28	1	0	NONE	0	0
123	Harrod's Creek	Distribution	Unattended	69.00	12.47	0.00	84	3	0	NONE	0	0
124	Herman	Distribution	Unattended	13.80	4.16	0.00	11	2	0	NONE	0	0
125	Highland 1	Distribution	Unattended	69.00	12.47	0.00	45	1	0	Ground Transformer	1	5
126	Highland 2	Distribution	Unattended	69.00	13.80	0.00	34	1	0	NONE	0	0
127	Hillcrest 1	Distribution	Unattended	69.00	12.47	0.00	45	1	0	Ground Transformer	1	5
128	Hillcrest 2	Distribution	Unattended	69.00	13.80	0.00	34	1	0	NONE	0	0
129	Hurstbourne, Jeffersontown, Ky	Distribution	Unattended	138.00	12.47	0.00	90	2	0	NONE	0	0

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		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)
130	International	Distribution	Unattended	138.00	12.47	0.00	90	2	0	NONE	0	0
131	Jeffersontown	Distribution	Unattended	138.00	12.47	0.00	90	2	0	NONE	0	0
132	Kenwood	Distribution	Unattended	69.00	12.47	0.00	56	2	0	NONE	0	0
133	Knob Creek, near Shepherdsville, Ky	Distribution	Unattended	138.00	34.50	14.00	30	1	0	NONE	0	0
134	Lime Kiln	Distribution	Unattended	69.00	12.47	0.00	45	1	0	NONE	0	0
135	Locust	Distribution	Unattended	69.00	12.47	0.00	45	1	0	NONE	0	0
136	Lyndon, Ky	Distribution	Unattended	69.00	12.47	0.00	28	1	0	NONE	0	0
137	Lyndon South	Distribution	Unattended	69.00	12.47	0.00	80	2	0	NONE	0	0
138	Lynn	Distribution	Unattended	13.80	4.16	0.00	12	2	0	NONE	0	0
139	Madison	Distribution	Unattended	69.00	13.80	0.00	134	3	0	Ground Transformer	2	10
140	Magazine 1	Distribution	Unattended	13.80	4.16	0.00	15	6	0	Ground Transformer	3	15
141	Magazine 2	Distribution	Unattended	69.00	13.80	0.00	111	3	0	NONE	0	0
142	Manslick	Distribution	Unattended	138.00	12.47	0.00	90	2	0	NONE	0	0
143	Mill Creek	Distribution	Unattended	138.00	12.47	0.00	28	1	0	Ground Transformer	2	19
144	Mud Lane	Distribution	Unattended	138.00	12.47	0.00	90	2	0	NONE	0	0
145	Nachand	Distribution	Unattended	69.00	12.47	0.00	84	3	0	NONE	0	0
146	Okolona	Distribution	Unattended	138.00	12.47	0.00	45	1	0	NONE	0	0
147	Old Henry	Distribution	Unattended	138.00	12.47	0.00	45	1	0	NONE	0	0
148	Oxmoor	Distribution	Unattended	69.00	12.47	0.00	56	2	0	NONE	0	0
149	Paddy's Run	Distribution	Unattended	138.00	13.80	0.00	185	4	0	Ground Transformer	5	70
150	Pirtle	Distribution	Unattended	13.80	4.16	0.00	14	2	0	NONE	0	0
151	Plainview	Distribution	Unattended	138.00	12.47	0.00	90	2	0	NONE	0	0
152	Pleasure Ridge Park	Distribution	Unattended	138.00	12.47	0.00	90	2	0	NONE	0	0
153	Seminole 1	Distribution	Unattended	69.00	12.47	0.00	45	1	0	NONE	0	0
154	Seminole 2	Distribution	Unattended	69.00	13.80	0.00	229	5	0	NONE	0	0
155	Seventh Street	Distribution	Unattended	13.80	4.16	0.00	14	2	0	NONE	0	0
156	Shepherdsville, Ky	Distribution	Unattended	69.00	12.47	0.00	21	2	0	NONE	0	0
157	Shively 1	Distribution	Unattended	69.00	12.47	0.00	45	1	0	Ground Transformer	1	5

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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)
158	Shively 2	Distribution	Unattended	69.00	13.80	0.00	25	1	0	NONE	0	0
159	Skylight, Ky	Distribution	Unattended	69.00	12.47	0.00	10	1	0	NONE	0	0
160	Smyrna	Distribution	Unattended	69.00	12.47	0.00	56	2	0	NONE	0	0
161	South Park 1	Distribution	Unattended	69.00	12.47	0.00	28	1	0	NONE	0	0
162	South Park 2	Distribution	Unattended	69.00	34.50	14.00	10	1	0	NONE	0	0
163	Southern	Distribution	Unattended	13.80	4.16	0.00	14	2	0	NONE	0	0
164	Stewart	Distribution	Unattended	69.00	12.47	0.00	34	2	0	NONE	0	0
165	Taylor	Distribution	Unattended	69.00	12.47	0.00	84	3	0	NONE	0	0
166	Terry	Distribution	Unattended	69.00	12.47	0.00	73	2	0	NONE	0	0
167	Tip Top	Distribution	Unattended	138.00	34.50	28.00	101	2	0	NONE	0	0
168	Waterside West	Distribution	Unattended	138.00	13.80	0.00	200	4	0	NONE	0	0
169	Watterson	Distribution	Unattended	138.00	12.47	0.00	73	2	0	NONE	0	0
170	West Point	Distribution	Unattended	34.50	12.47	0.00	11	1	0	NONE	0	0
171	Western	Distribution	Unattended	13.80	4.16	0.00	14	2	0	NONE	0	0
172	Worthington	Distribution	Unattended	69.00	12.47	0.00	90	2	0	NONE	0	0
173	WHAS	Distribution	Unattended	69.00	12.47	0.00	20	2	0	NONE	0	0
174	19 Stations Less Than 10,000 Kva			0.00	0.00	0.00	152	27	16	NONE	0	0
175	Total Distribution			7,320.90	1,126.23	56.00	5574	196	20		48	290
176	Summary											
177	Transmission 79			0.00	0.00	0.00	8309	41	6		0	0
178	Distribution 97			0.00	0.00	0.00	5574	196	20		48	290
179	Total 176 - 62 shared = 114			0.00	0.00	0.00	13883	237	26		48	290
180	Shared 62											
181	(1) Located in or near Louisville except as noted.											
182	Total											1,160

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Case No. 2025-00114  
Attachment to Filing Requirement  
Tab 41 - 807 KAR 5:001 Section 16(7)(k)  
Page 269 of 274  
McCombs

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
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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	Kentucky Utilities Company	see footnotes	4,636,737
3	Direct-Indirect Labor	Kentucky Utilities Company	see footnotes	1,561,025
4	Equipment and Facilities	Kentucky Utilities Company	see footnotes	1,536,880
5	Materials and Fuels	Kentucky Utilities Company	see footnotes	40,775
6	Office and Administrative Services	Kentucky Utilities Company	see footnotes	153,947
7	Outside Services	Kentucky Utilities Company	see footnotes	495,747
8	Transmission	Kentucky Utilities Company	see footnotes	548,568
9	Capital Expenditures	LG&E and KU Services Company	see footnotes	17,570,253
10	Direct-Indirect Labor	LG&E and KU Services Company	see footnotes	59,325,503
11	Equipment and Facilities	LG&E and KU Services Company	see footnotes	12,817,784
12	Materials	LG&E and KU Services Company	see footnotes	808,641
13	Office and Administrative Services	LG&E and KU Services Company	see footnotes	3,218,048
14	Outside Services	LG&E and KU Services Company	see footnotes	11,059,733
15	Capital Expenditures	PPL Services Corporation	see footnotes	19,168,010
16	Direct-Indirect Labor	PPL Services Corporation	see footnotes	26,838,505
17	Equipment and Facilities	PPL Services Corporation	see footnotes	1,141,157
18	Materials	PPL Services Corporation	see footnotes	12,731
19	Office and Administrative Services	PPL Services Corporation	see footnotes	3,726,478
20	Outside Services	PPL Services Corporation	see footnotes	15,020,504
19				

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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	Kentucky Utilities Company	<a href="#">/21</a> see footnotes	154,140,198
22	Direct-Indirect Labor	Kentucky Utilities Company	<a href="#">/22</a> see footnotes	<a href="#">/21</a> 21,593,537
23	Equipment and Facilities	Kentucky Utilities Company	<a href="#">/23</a> see footnotes	711,436
24	Materials and Fuels	Kentucky Utilities Company	<a href="#">/24</a> see footnotes	91,508
25	Office and Administrative Services	Kentucky Utilities Company	<a href="#">/25</a> see footnotes	68,633
26	Outside Services	Kentucky Utilities Company	<a href="#">/26</a> see footnotes	214,279
27	Transmission	Kentucky Utilities Company	<a href="#">/27</a> see footnotes	836,682
28	Capital Expenditures	LG&E and KU Services Company	<a href="#">/28</a> see footnotes	214,238
29	Direct-Indirect Labor	LG&E and KU Services Company	<a href="#">/29</a> see footnotes	<a href="#">/28</a> 1,311,692
30	Equipment and Facilities	LG&E and KU Services Company	<a href="#">/30</a> see footnotes	103,896
31	Materials	LG&E and KU Services Company	<a href="#">/31</a> see footnotes	303
32	Office and Administrative Services	LG&E and KU Services Company	<a href="#">/32</a> see footnotes	34,564
33	Outside Services	LG&E and KU Services Company	<a href="#">/33</a> see footnotes	379,850
34	Direct-Indirect Labor	PPL Services Corporation	<a href="#">/34</a> see footnotes	93,919
35	Equipment and Facilities	PPL Services Corporation	<a href="#">/35</a> see footnotes	2,019,141
36	Materials	PPL Services Corporation	<a href="#">/36</a> see footnotes	28,709
37	Office and Administrative Services	PPL Services Corporation	<a href="#">/37</a> see footnotes	803
38	Outside Services	PPL Services Corporation	<a href="#">/38</a> see footnotes	113,349
39	<a href="#">/39</a> See footnote for allocation process			
42				
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FERC FORM NO. 1 ((NEW))

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FERC Form

Name of Respondent: Louisville Gas and Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/18/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 107, 108 and 184			
<a href="#">(b)</a> 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, 593, 597, 598, 901, 903, 908, 920, 922, 925, 926 and 935			
<a href="#">(c)</a> 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			
<a href="#">(d)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 184, 188, 426,4, 426,5, 506, 512, 554, 563, 566, 570, 571, 580, 583, 593, 597, 598, 818, 874, 887, 902, 921, 930,2 and 935			
<a href="#">(e)</a> 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			
<a href="#">(f)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 183,2, 184, 186, 426,4, 553, 566, 588, 880, 902, 921, 923 and 935			
<a href="#">(g)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 565			
<a href="#">(h)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 107, 108 and 184			
<a href="#">(i)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 173, 174, 182,3, 183,2, 184, 188, 408,1, 416, 426,4, 426,5, 500, 501, 502, 506, 510, 512, 513, 549, 551, 554, 556, 560, 561,1-561,3, 561,5-561,7, 562, 566, 570, 571, 573, 580, 582, 583, 586, 588, 590, 592, 593, 595, 598, 807, 814, 818, 850, 851, 859, 871, 874, 877, 878, 880, 891, 901,902, 903, 907, 908, 910, 920, 921, 925, 926 and 935			
<a href="#">(j)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 165, 174, 183,2, 184, 403, 416, 426,4, 426,5, 500, 501, 502, 506, 510-513, 549, 551, 554, 556, 560, 561,1, 562, 566, 569,2, 570, 571, 573, 580, 582, 583, 586, 588, 590, 592, 593, 595, 598, 814, 818, 850, 859, 863, 874, 877, 878, 880, 887, 901, 902, 903, 907, 908, 910, 921, 923, 924, 926, 930,2, 931 and 935			
<a href="#">(k)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 184, 570, 580, 588, 598, 894, 921, 930,2			
<a href="#">(l)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 183,2, 184, 188, 426,1, 426,4, 426,5, 500, 501, 506, 510, 513, 514, 539, 549, 554, 556, 560, 561,1, 561,2, 561,5, 562, 563, 566, 570, 571, 573, 580, 582, 583, 586, 588, 590, 593, 598, 814, 863, 878, 880, 887, 894, 901, 902, 903, 907, 908, 910, 920, 921, 925, 926, 930,2 and 935			
<a href="#">(m)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 165, 183,2, 184, 186, 188, 426,4, 426,5, 500, 506, 510, 511, 514, 539, 549, 560, 561,5, 561,6, 562, 563, 566, 569,2, 571, 573, 580, 583, 586, 588, 593, 597, 598, 818, 880, 887, 894, 901, 902, 903, 908, 910, 921, 923, 928, 930,2 and 935			
<a href="#">(n)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 107 and 108			
<a href="#">(o)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163, 184, 408,1, 426,4, 426,5, 500, 506, 566, 588, 593, 880, 901, 903, 908, 912, 920, 924, 925, 926 and 930,2			
<a href="#">(p)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 901, 930,2 and 931			
<a href="#">(q)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 163			
<a href="#">(r)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies Accounts charged include: 184, 421, 426,4, 426,5, 500, 506, 549, 566, 588, 880, 901, 903, 905, 908, 921, 924, 925, 930,2 and 935			
<a href="#">(s)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			

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Accounts charged include: 163, 184, 426.5, 506, 566, 569.2, 571, 588, 593, 880, 901, 903, 908, 921, 923, 930.2 and 935

[\[i\]](#) Concept: DescriptionOfNonPowerGoodOrService

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Costs between Louisville Gas and Electric Company and Kentucky Utilities 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:
<b>Book Enterprise Value Ratio</b> – This ratio is calculated based on book enterprise value. The ratio is calculated on an annual basis.
<b>Contract Ratio</b> – 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.
<b>Departmental Charge Ratio</b> – 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.
<b>Facilities Ratio</b> – 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.
<b>Generation Ratio</b> – 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.
<b>Insurance Policies Ratio</b> – This ratio is based upon a composite percentage of individual insurance policies. This ratio is calculated on an annual basis.
<b>Number of Controls Ratio</b> – 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.
<b>Number of Customers Ratio</b> – 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.
<b>Number of Employees Ratio</b> – This ratio is based on the number of employees benefiting from the performance of a service. This ratio is calculated on an annual basis.
<b>Number of Items Processed Ratio</b> – This ratio is based on the number of items processed. This ratio is updated on a monthly basis, based upon actual usage.
<b>Number of Meters Ratio</b> – This ratio is based on number of meters for each affiliate. This ratio is calculated on an annual basis.
<b>Number of Network Users Ratio</b> – 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.
<b>Number of Operating Segments Ratio</b> – 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.
<b>Number of Plan Participants Ratio</b> – This ratio is based upon the number of participants in the pension plan. This ratio is updated semi-annually.
<b>Ownership Percentages</b> – 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.
<b>Plan Assets Ratio</b> – This ratio is based upon the split of plan assets in the pension. This ratio is updated semi-annually.
<b>Rate Base Ratio</b> – 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.
<b>Revenue Ratio</b> – 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.
<b>Square Footage Ratio</b> – This ratio is based on the square footage in a facility occupied by an operating segment. This ratio is updated on a monthly basis.
<b>Statement of Values Ratio</b> – This ratio is based on the insured value of property for each affiliate. This ratio is updated on an annual basis.
<b>Total Assets Ratio</b> – This ratio is based upon the total assets at year-end for the preceding year. This ratio is updated on an annual basis.
<b>Total Spend Ratio</b> – 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.
<b>Total Utility Plant Assets Ratio</b> – 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.
<b>Transmission Ratio</b> – 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).
<b>Vehicle Cost Allocation Ratio</b> – 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

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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 and 108
(v) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 182,3, 183,2, 184, 408,1, 426,4, 426,5, 500-502, 505, 506, 510-514, 546, 548, 549, 551-554, 560, 562, 571, 580, 583, 588, 593, 597, 598, 901, 903, 908, 920, 925, 926 and 935
(w) 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
(x) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 163, 426,4, 426,5, 506, 511, 512, 513, 514, 553, 563, 570, 571, 580, 582, 586, 590, 592, 593, 597, 598, 902 and 921
(y) 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
(z) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 183,2, 184, 426,4, 506, 566, 571, 580, 583, 588, 880, 902 and 921
(aa) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 456,1
(ab) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 107 and 184
(ac) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 174, 184, 408,1, 426,4, 426,5, 500, 501, 506, 560, 582, 580, 588, 901, 903, 908, 920, 926 and 935
(ad) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 174, 184, 586, 588 and 902
(ae) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 184
(af) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 184, 426,5, 506, 580, 586, 588, 902, 908 and 921
(ag) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 184, 588, 908 and 921
(ah) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 107, 408,1, 920, 925, 926
(ai) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 107 and 921
(aj) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 107 and 184
(ak) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 921
(al) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts charged include: 107, 923
(am) 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.
(an) 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))