

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.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Principal Payment and Interest Information

Amount		Yes/No
Amount of Principal Payment During Calendar Year		\$0.00
Is Principal Current?		Y
Is Interest Current?		Y

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Services Performed by Independent CPA

Yes/No	A/C/R
Are your financial statements examined by a Certified Public Accountant?	
Enter Y for Yes or N for No	Y
If yes, which service is performed?	
Enter an X on each appropriate line	
Audit	X
Compilation	
Review	
Please enclose a copy of the accountant's report with annual report.	

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Purchases

	Seller	Acct	Gas Purc MCF	Cost of Gas
	Gas Purchases	803	28,164,816	\$98,627,884.00
	Gas Supply Adjustments	803	0	(\$19,982,935.00)
	Wholesale Purchases	803	0	\$0.00
	Performance Based Ratemaking Incentive	803	0	\$2,000,749.00
Total			28,164,816	\$80,645,698.00

Note:

See Note 7 of Notes to Financial Statements for a description of the Performance Based Ratemaking Incentive in FERC FORM 1.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Additional Information - Counties

Barren, Bullitt, Green, Hardin, Hart, Henry, Jefferson, Larue, Marion, Meade, Metcalfe, Nelson, Oldham, Shelby, Spencer, Trimble, Washington

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Revenues, Customers and MCF Sales

	Revenues	MCFs Nat Gas Sold	Customers
Residential (480)	\$232,492,122.00	16,017,804	307,642
Commercial and Industrial Sales (481)			
Small (or Commercial)	\$91,979,885.00	8,408,294	25,603
Large (Or Industrial)	\$8,270,819.00	1,185,989	399
Other Sales to Public Authorities (482)	\$9,006,467.00	898,948	1,257
Interdepartmental Sales (484)	\$3,160,740.00	287,824	1
Total Sales to Ultimate Customers	\$344,910,033.00	26,798,859	334,902
Sales for Resale (483)	\$0.00	0	0
Total Natural Gas Service	\$344,910,033.00	26,798,859	334,902

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Identification (Ref Page: 1)

Name	Address1	Address2	City	State	Zip	Phone
Exact Legal Name of Respondent						
Louisville Gas and Electric Company						
Previous Name and Date of change (if name changed during the year)						
Name Address and Phone number of the contact person						
Jeanne M. Kugler	220 West Main Street		Louisville	KY	40202	(502) 627-4779
Note File: Attestation and signature via Electronic Filing						

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

General Information - (1) (Ref Page: 101)

	Name	Address	City	State	Zip
Provide name and title of the Officer having custody of the general corporate books of account	Christopher M. Garrett, Vice President-Finance and Accounting	220 West Main Street	Louisville	KY	40202
Provide Address of Office where the general Corporate books are kept		220 West Main Street	Louisville	KY	40202
Provide the Address of any other offices where other corporate books are kept if different from where the general corporate books are kept					

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

General Information (2,3,4) (Ref Page: 101)

	Explain
Provide the name of the State under the laws which respondent is incorporated and date	
If incorporated under a special law give reference to such law	
If not incorporated state that fact and give the type of organization and the date organized	
	State and Date of Incorporation: KY, July 02, 1913
If at any time during the year the property of respondent was held by a receiver or trustee	
give (a) the name of receiver or trustee	
(b) date such receiver or trustee took possession	
(c) the authority by which the receivership or trusteeship was created and	
(d) date when possession by receiver or trustee ceased.	
	Not Applicable
State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.	
	Respondent furnished electric and natural gas services in Metro Louisville and adjacent territory in Kentucky.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

General Information - (5) (Ref Page: 101)

Yes/No		Date
Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal account for the previous years certified financial statements?	N	
Enter Y for Yes or N for No	N	
If yes, Enter the date when such independend accountant was initially engaged		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Corporations Controlled by Respondent (Ref Page: 103)

Name of Company (a)	Type (b)	Business (c)	Percent Voting Stock (d)
Not Applicable			0.00000000

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Security Holders and Voting Powers - Part 1 (Ref Page: 107)

Explain		Date	Total
1. Give date of the latest closing of the stock book prior to end of the year, and state the purpose of such closing:	Stock books not closed during the year		
2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors or the respondent and the number of such votes cast by proxy			
Total:			21,294,223
By Proxy:			21,294,223
3. Give the date and place of such a meeting	Louisville, KY	10/18/2024	
Voting Securities			
Number of votes as of Date:			21,294,223

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Security Holders and Voting Powers - Part 2 (Ref Page: 107)

Name	Address	Total Votes	Common Stock	Preferred Stock	Other
4. Total votes of all voting securities		21,294,223	21,294,223	0	0
5. Total number of all security holders		1	1	0	0
6. Total Votes of Security Holders listed below		21,294,223	21,294,223	0	0

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Important Changes During the Year (Ref Page: 108)

Explain	
Give particulars concerning the matters indicated below.	
1. Changes in and important additions to franchise rights:	None.
2. Acquisition of ownership in other companies by reorganization, merger or consolidation with other companies:	None.
3. Purchase or sale of an operating unit or system:	<p>Mill Creek Generating Unit 1 (MC1) was retired from service December 31, 2024. MC1 was a coal-fired unit located in Louisville, Kentucky. Journal entries for the retirement were submitted to the FERC on November 7, 2024. The Respondent was authorized by the FERC in Docket No. AC25-21-000 to use Account 182.2, Unrecovered Plant and Regulatory Study Costs, to record the retirement. This balance will be amortized to Account 407, Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs, over a 10-year period. The retirement was recorded as a debit to 108, Accumulated Depreciation-Regulated Utility Plant, and a Credit to 101, Regulated Utility Plant, of \$215M. The entry to recover the retirement costs were recorded as a debit to 182.2 and a credit to 108 for \$83M.</p>
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given assigned or surrendered:	None of a material nature.
5. Important extension or reduction of transmission or distribution system:	None.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees.	<p>The Respondent was authorized by the FERC at Docket No. ES24-32-000 to issue, from time to time, from May 31, 2024 through June 17, 2026, (a) up to \$750 million in the form of money pool debt, commercial paper or any other type of short-term loan and (b) up to \$700 million in the form of certain long-term debt.</p> <p>The Respondent participates in an intercompany money pool agreement. At December 31, 2024, the Respondent's money pool borrowings were \$43 million.</p> <p>At December 31, 2024, the Respondent had a \$500 million credit facility syndicated with a group of banks that expires in December 2028. This facility was initially authorized by the KPSC at Case No. 2015-00138. The KPSC authorized the most recent extension of the facility at Case No. 2023-00398. At December 31, 2024, the Respondent had no cash borrowings under this facility.</p> <p>At December 31, 2024, the Respondent maintained a commercial paper program for up to \$500 million. Commercial paper issuances are supported by the Respondent's syndicated credit facility based on available capacity. The Respondent had \$25 million of commercial paper outstanding at December 31, 2024.</p> <p>On January 2, 2025, the Respondent amended its credit facility to an amount of \$600 million that expires in December 2029. The amendment to this facility is authorized at Case No. 2023-00398.</p> <p>See Note 8 of the LG&E FERC Form 1 Notes to Financial Statements for further discussion of financing activities.</p>
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.	None.
8. State the estimated annual effect and nature of any important wage scale changes during the year.	During the first quarter of 2024, exempt and non-exempt employees received routine wage increases in accordance with annual salary reviews. During the fourth quarter of 2024, the LG&E IBEW employees received wage increases.
9. State briefly the status of any materially important legal proceedings pending at the end of the year and the results.	See Notes 7 and 12 of the LG&E FERC Form 1 Notes to Financial Statements on page 122.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Important Changes During the Year (Ref Page: 108)

Explain	
10. Describe briefly any materially important transactions not disclosed elsewhere in this report in which an officer, director, or associated company was a party or had a material interest.	None.
11. Estimated increase or decrease in annual revenues caused by important rate changes.	None.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Balance Sheet - Assets and Other Debits (Ref Page: 110)

	Balance Beginning of Year	Balance End of Year
1. UTILITY PLANT		
2. Utility Plant (101-106,114)	\$8,856,350,457.00	\$8,877,733,985.00
3. Construction Work in Progress (107)	\$313,985,972.00	\$450,392,475.00
4. TOTAL UTILITY PLANT	\$9,170,336,429.00	\$9,328,126,460.00
5. (Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)	\$3,017,090,669.00	\$3,065,963,718.00
6. Net Utility Plant (Line 4 less Line 5)	\$6,153,245,760.00	\$6,262,162,742.00
7. Nuclear Fuel (120.1-120.4,120.6)		\$0.00
8. (Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)		\$0.00
9. Nuclear Fuel (Line 7 less Line 8)		\$0.00
10. Net Utility Plant (Enter Total of Line 6 and Line 9)	\$6,153,245,760.00	\$6,262,162,742.00
11. Utility Plant Adjustments (116)		\$0.00
12. Gas Stored-Base Gas (117.1)	\$1,519,174.00	\$1,519,174.00
13. System Balancing Gas (117.2)		\$0.00
14. Gas Stored Underground - Non Current (117.3)		\$0.00
15. Gas Owned to System Gas (117.4)		\$0.00
16. OTHER PROPERTY AND INVESTMENTS		
17. Nonutility Property (121)	\$338,543.00	\$337,223.00
18. (Less) Accum. Prov. for Depr and Amort. (122)	\$63,360.00	\$63,360.00
19. Investment in Associated Companies (123)		\$0.00
20. Investments in Subsidiary Companies (123.1)	\$594,286.00	\$594,286.00
21.		
22. Noncurrent Portion of Allowances		\$0.00
23. Other Investments (124)		\$0.00
24. Special Funds (125-128)	\$59,234,500.00	\$44,491,788.00
25. TOTAL Other Property and Investments	\$60,103,969.00	\$45,359,937.00
26. CURRENT AND ACCRUED ASSETS		
27. Cash (131)	\$7,679,776.00	\$7,677,608.00
28. Special Deposits (132-134)		\$0.00
29. Working Fund (135)	\$183,790.00	\$180,000.00
30. Temporary Cash Investments (136)	\$10,126,688.00	\$0.00
31. Notes Receivable (141)		\$0.00
32. Customer Accounts Receivable (142)	\$117,824,235.00	\$135,872,407.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Balance Sheet - Assets and Other Debits (Ref Page: 110)

	Balance Beginning of Year	Balance End of Year
33. Other Accounts Receivable (143)	\$17,823,659.00	\$22,056,328.00
34. (Less) Accum. Prov. for Uncollectible Acct. Credit (144)	\$5,223,588.00	\$4,005,943.00
35. Notes Receivable from Associated Companies (145)		\$40,181.00
6. Accounts Receivable from Assoc. Companies (146)	\$29,109,898.00	\$40,004,380.00
37. Fuel Stock (151)	\$50,079,431.00	\$64,356,398.00
38. Fuel Stock Expenses Undistributed (152)		\$0.00
39. Residuals (Elec) and Extracted Products (153)		\$0.00
40. Plant Materials and Operating Supplies (154)	\$58,799,337.00	\$62,447,577.00
41. Merchandise (155)		\$0.00
42. Other Materials and Supplies (156)		\$0.00
43. Nuclear Materials Held for Sale (157)		\$0.00
44. Allowances (158.1 and 158.2)	\$132.00	\$130.00
45. (Less) Noncurrent Portion of Allowances		\$0.00
46. Stores Expense Undistributed (163)	\$167,076.00	\$1,121,787.00
47. Gas Stored Underground - Current (164.1)	\$34,080,125.00	\$29,321,830.00
48. Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		\$0.00
49. Prepayments (165)	\$12,180,618.00	\$9,746,215.00
50. Advances for Gas (166-167)		\$0.00
51. Interest and Dividends Receivable (171)	\$93,528.00	\$59,930.00
52. Rents Receivable (172)	\$2,216,122.00	\$3,798,684.00
53. Accrued Utility Revenues (173)	\$87,922,168.00	\$87,526,223.00
54. Miscellaneous Current and Accrued Assets (174)	\$283,215.00	\$835,465.00
54.a Derivative Instrument Assets (175)		\$0.00
54.b Derivative Instrument Assets - Hedges (176)		\$0.00
55. TOTAL Current and Accrued Assets (Lines 27 - 54.b)	\$423,346,210.00	\$461,039,200.00
56. DEFERRED DEBITS		
57. Unamortized Debt Expenses (181)	\$15,805,234.00	\$14,212,438.00
58. Extraordinary Property Losses (181.1)		\$0.00
59. Unrecovered Plant and Regulatory Study Costs (182.2)		\$83,137,184.00
60. Other Regulatory Assets (182.3)	\$393,959,096.00	\$412,171,805.00
61. Prelim. Survey and Investigation Charges (Electric) (183)	\$5,531,980.00	\$5,654,871.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Balance Sheet - Assets and Other Debits (Ref Page: 110)

	Balance Beginning of Year	Balance End of Year
62. Prelim. Sur. and Invest. Charges (Gas) (183.1,183.2)		\$0.00
63. Clearing Accounts (184)	\$385.00	\$0.00
64. Temporary Facilities (185)		\$0.00
65. Miscellaneous Deferred Debits (186)	\$7,574,527.00	\$10,001,058.00
66. Def. Losses from Disposition of Utility Plt. (187)		\$0.00
67. Research, Devel. and Demonstration Expend. (188)	\$17,395.00	\$0.00
68. Unamortized Loss on Reacquired Debt (189)	\$10,296,106.00	\$9,229,847.00
69. Accumulated Deferred Income Taxes (190)	\$184,635,787.00	\$176,815,964.00
70. Unrecovered Purchased Gas Costs (191)		\$0.00
71. TOTAL Deferred Debits (Lines 57-70)	\$617,820,510.00	\$711,223,167.00
72. Total Assets and other Debits (Total Lines 10-15,22,55,71)	\$7,256,035,623.00	\$7,481,304,220.00

Note:

Due to software space limitations see footnote information provided in the FERC Form 1.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Balance Sheet - Liabilities and Other Credits (Ref Page: 112)

	Balance Beginning of Year	Balance End of Year
1. PROPRIETARY CAPITAL		
2. Common Stock Issued (201)	\$425,170,424.00	\$425,170,424.00
3. Preferred Stock Issued (204)		\$0.00
4. Capital Stock Subscribed (202,205)		\$0.00
5. Stock Liability for Conversion (203,206)		\$0.00
6. Premium on Capital Stock (207)		\$0.00
7. Other Paid-in Capital Stock (208-211)	\$799,081,499.00	\$788,081,499.00
8. Installments Received on Capital stock (212)		\$0.00
9. (Less) Discount on Capital Stock (213)		\$0.00
10. (Less) Capital Stock Expense (214)	\$835,889.00	\$835,889.00
11. Retained Earnings (215,215.1,216)	\$1,559,572,731.00	\$1,669,268,425.00
12. Unappropriated Undistributed Subsidiary Earnings (216.1)		\$0.00
13. (Less) Reacquired Capital Stock (217)		\$0.00
14. Accumulated Other Comprehensive Income (219)		\$0.00
15. TOTAL Proprietary Capital	\$2,782,988,765.00	\$2,881,684,459.00
16. LONG TERM DEBT		
17. Bonds (221)	\$2,489,200,000.00	\$2,489,200,000.00
18. (Less) Reacquired Bonds (222)		\$0.00
19. Advances from Associated Companies (223)		\$0.00
20. Other Long-Term Debt (224)		\$0.00
21. Unamortized Premium on Long-Term Debt (225)		\$0.00
22. (Less) Unamortized Discount on LongTerm Debt (226)	\$4,347,820.00	\$4,058,348.00
23. (Less) Current Portion of Long Term Debt		\$0.00
24. TOTAL Long Term Debt	\$2,484,852,180.00	\$2,485,141,652.00
25. OTHER NONCURRENT LIABILITIES		
26. Obligations Under Capital Leases-NonCurrent (227)	\$8,801,743.00	\$9,500,652.00
27. Accumulated Provision for Property Insurance (228.1)		\$0.00
28. Accumulated Provision for Injuries and Damages (228.2)	\$1,758,733.00	\$1,917,290.00
29. Accumulated Provision for Pensions and Benefits (228.3)	\$46,676,923.00	\$44,928,291.00
30. Accumulated Miscellaneous Operating Provisions (228.4)		\$0.00
31. Accumulated Provision for Rate Refunds (229)		\$0.00
32. Asset Retirement Obligations (230)	\$91,174,175.00	\$88,318,463.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Balance Sheet - Liabilities and Other Credits (Ref Page: 112)

	Balance Beginning of Year	Balance End of Year
33. TOTAL OTHER Noncurrent Liabilities	\$148,411,574.00	\$144,664,696.00
34. CURRENT AND ACCRUED LIABILITIES		
35. Current Portion of Long-Term Debt		\$0.00
36. Notes Payable (231)		\$24,960,667.00
37. Accounts Payable (232)	\$129,132,589.00	\$171,018,064.00
38. Notes Payable to Associated Companies (233)	\$3,650.00	\$43,360,972.00
39. Account Payable to Associated Companies (234)	\$49,308,579.00	\$64,388,295.00
40. Customer Deposits (235)	\$34,480,093.00	\$35,548,418.00
41. Taxes Accrued (236)	\$40,743,064.00	\$39,581,673.00
42. Interest Accrued (237)	\$20,502,009.00	\$20,738,773.00
43. Dividends Declared (238)		\$0.00
44. Matured Long-Term Debt (239)		\$0.00
45. Matured Interests (240)		\$0.00
46. Tax Collections Payable (241)	\$2,067,796.00	\$2,266,011.00
47. Miscellaneous current and Accrued Liabilities (242)	\$23,636,253.00	\$24,650,665.00
48. Obligatons Under Capital Leases - Current (243)	\$5,539,981.00	\$5,843,204.00
49. Derivative Instrument Liabilities (244)	\$6,410,468.00	\$3,835,930.00
50. Derivative Instrument Liabilities - Hedges (245)		\$0.00
51. TOTAL Current and Accrued Liabilities	\$311,824,482.00	\$436,192,672.00
52. DEFERRED CREDITS		
53. Customer Advances for Construction (252)	\$6,535,262.00	\$8,854,723.00
54. Accumulated Deferred Investment Tax Credits (255)	\$30,512,450.00	\$29,721,459.00
55. Deferred Gains from Disposition of Utility Plant (256)		\$0.00
56. Other Deferred Credits (253)	\$2,038,401.00	\$2,822,688.00
57. Other Regulatory Liabilities (254)	\$528,321,958.00	\$512,555,543.00
58. Unamortized gain on Reacquired Debt (257)		\$0.00
59. Accumulated Deferred Income Taxes (281-283)	\$960,550,551.00	\$979,666,328.00
60. TOTAL Deferred Credits	\$1,527,958,622.00	\$1,533,620,741.00
61. TOTAL Liabilities and Other Credits (Total Lines 15,24,33,51 and 60)	\$7,256,035,623.00	\$7,481,304,220.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Statement of Income for the Year (Ref Page: 114)

	Total (c)	Total - Prev Yr (d)	Electric (e)	Gas (g)	Other (i)
1..UTILITY OPERATING INCOME					
2. Gas Operating Revenues (400)	\$1,636,850,979.00	\$1,646,412,558.00	\$1,278,148,567.00	\$358,702,412.00	\$0.00
3. Operating Expenses					
4. Operation Expenses (401)	\$700,562,484.00	\$759,893,036.00	\$545,999,422.00	\$154,563,062.00	\$0.00
5. Maintenance Expenses (402)	\$100,352,666.00	\$92,885,843.00	\$77,180,506.00	\$23,172,160.00	\$0.00
6. Depreciation Expense (403)	\$284,522,665.00	\$279,495,614.00	\$239,990,074.00	\$44,532,591.00	\$0.00
7. Depreciation Expense for Asset Retirement Costs (403.1)	\$0.00		\$0.00	\$0.00	\$0.00
8. Amort and Depl of Utility Plant (404-405)	\$17,767,994.00	\$19,908,278.00	\$12,264,129.00	\$5,503,865.00	\$0.00
9. Amort of Utility Plant Acq. Adj (406)	\$0.00		\$0.00	\$0.00	\$0.00
10. Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)	\$0.00		\$0.00	\$0.00	\$0.00
11. Amort. of Conversion Expenses (407.2)	\$0.00		\$0.00	\$0.00	\$0.00
12. Regulatory Debits (407.3)	\$6,546,603.00	\$4,619,047.00	\$5,292,980.00	\$1,253,623.00	\$0.00
13. (Less) Regulatory Credits (407.4)	\$576,690.00	\$197,790.00	\$380,397.00	\$196,293.00	\$0.00
14. Taxes Other than Income Taxes (408.1)	\$58,601,950.00	\$57,342,209.00	\$43,684,188.00	\$14,917,762.00	\$0.00
15. Income Taxes - Federal (409.1)	\$59,909,778.00	\$70,112,338.00	\$51,953,368.00	\$7,956,410.00	\$0.00
16. Income Taxes - Other (409.1)	\$10,591,076.00	\$12,525,575.00	\$9,482,786.00	\$1,108,290.00	\$0.00
17. Provision for Deferred Income Taxes (410.1)	\$139,493,259.00	\$122,618,520.00	\$102,543,539.00	\$36,949,720.00	\$0.00
18. (Less) Provision for Deferred Income Taxes (411.1)	\$132,182,392.00	\$135,999,514.00	\$107,378,509.00	\$24,803,883.00	\$0.00
19. Investment Tax Credit Adj. - Net (411.4)	(\$790,992.00)	(\$902,681.00)	(\$790,991.00)	(\$1.00)	\$0.00
20. (Less) Gains from Disp. of Utility Plant (411.6)	\$0.00		\$0.00	\$0.00	\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Statement of Income for the Year (Ref Page: 114)

	Total (c)	Total - Prev Yr (d)	Electric (e)	Gas (g)	Other (i)
21. Losses from Disp. of Utility Plant (411.7)	\$0.00		\$0.00	\$0.00	\$0.00
22. (Less) Gains from Disposition of Allowances (411.8)	\$35.00	\$38.00	\$35.00	\$0.00	\$0.00
23. Losses from Disposition of Allowances (411.9)	\$0.00		\$0.00	\$0.00	\$0.00
24. Accretion Expense (411.10)	\$0.00		\$0.00	\$0.00	\$0.00
25. Total Utility Operating Expenses (Enter Total of Lines 4 - 22)	\$1,244,798,366.00	\$1,282,300,437.00	\$979,841,060.00	\$264,957,306.00	\$0.00
26. Net Utility Operating Income (Line 2 less line 23 - Carry forward to pg 117 line 25)	\$392,052,613.00	\$364,112,121.00	\$298,307,507.00	\$93,745,106.00	\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Statement of Income (continued) (Ref Page: 116)

	Current Year	Previous Year
27. Net Utility Operating Income (Carried from pg 114)	\$392,052,613.00	\$364,112,121.00
28. Other Income and Deductions		
29. Other Income		
30. Nonutility Operating Income		
31. Revenues From Merchandising, Jobbing and Contract Work (415)	\$2,810,510.00	\$2,726,547.00
32. (Less) Costs and Exp. of Merchandising, Job. and Contract Work (416)	\$2,311,289.00	\$2,330,453.00
33. Revenues From Nonutility Operations (417)	\$1,235,046.00	\$1,273,244.00
34. (Less) Expenses of Nonutility Operations (417.1)	\$0.00	
35. Nonoperating Rental Income (418)	\$0.00	
36. Equity in Earnings of Subsidiary Companies (418.1)	\$0.00	
37. Interest and Dividend Income (419)	\$2,612,236.00	\$1,758,319.00
38. Allowance for Other Funds Used During Construction (419.1)	\$6,515,647.00	\$2,707,117.00
39. Miscellaneous Nonoperating Income (421)	\$46,541.00	\$44,244.00
40. Gain on Disposition of Property (421.1)	\$0.00	
41. TOTAL Other Income	\$10,908,691.00	\$6,179,018.00
42. Other Income Deductions		
43. Loss on Disposition of Property (421.2)	\$1,448.00	
44. Miscellaneous Amortization (425)	\$0.00	
45. Miscellaneous Income Deductions (426.1 - 426.5)	\$2,077,814.00	\$2,731,443.00
46. TOTAL Other Income Deductions	\$2,079,262.00	\$2,731,443.00
47. Taxes Applic. to Other Income and Deductions		
48. Taxes Other Than Income Taxes (408.2)	\$4,272.00	\$4,320.00
49. Income Taxes - Federal (409.2)	\$225,217.00	\$70,054.00
50. Income Taxes - Other (409.2)	\$56,445.00	\$17,557.00
51. Provision for Deferred Inc. Taxes (410.2)	\$66.00	\$3,143.00
52. (Less) Provision for Deferred Income Taxes CR (411.2)	\$1,640.00	\$127.00
53. Investment Tax Credit Adj. Net (411.5)	\$0.00	
54. (Less) Investment Tax Credits (420)	\$0.00	
55. TOTAL Taxes on Other Income and Deduct.	\$284,360.00	\$94,947.00
56. Net Other Income and Deductions (Lines 39,44,53)	\$8,545,069.00	\$3,352,628.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Statement of Income (continued) (Ref Page: 116)

	Current Year	Previous Year
57. Interest Charges		
58. Interest on Long Term Debt (427)	\$101,193,587.00	\$97,163,403.00
59. Amort of Debt Disc. and Expense (428)	\$1,956,769.00	\$1,691,457.00
60. Amortization of Loss on Reacquired Debt (428.1)	\$1,066,259.00	\$1,060,177.00
61. (Less) Amort. of Premium on Debt - CR (429)	\$0.00	
62. (Less) Amortization of Gain on Reacquired Debt - CR (429.1)	\$0.00	
63. Interest on Debt to Assoc. Companies (430)	\$336,554.00	\$71,562.00
64. Other Interest Expense (431)	\$2,171,935.00	\$2,337,354.00
65. (Less) Allowance for Borrowed Funds Used During Construction CR (432)	\$3,323,116.00	\$1,315,220.00
66. Net Interest Charges	\$103,401,988.00	\$101,008,733.00
67. Income Before Extraordinay Items (Lines 25,54 and 64)	\$297,195,694.00	\$266,456,016.00
68. Extraordinary Items		
69. Extraordinary Income (434)	\$0.00	
70. (Less) Extraordinary Deductions (435)	\$0.00	
71. Net Extraordinary Items (Lines 67 less 68)	\$0.00	
72. Income Taxes - Federal and Other (409.3)	\$0.00	
73. Extraordinary Items After Taxes (Lines 69 less 70)	\$0.00	
74. Net Income (Lines 67 and 73)	\$297,195,694.00	\$266,456,016.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Statement of Retained Earnings for the Year (Ref Page: 118)

Item (a)	Acct (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (216)		
State balance and purpose of each appropriated retained earnings amount at end of year and		
1. Balance - Beginning of the Year		\$1,559,572,731.00
Changes (Identify by prescribed retained earnings accounts)		
give accounting entries for any applications of appropriated retained earnings during the year.		
Adjustments to Retained Earnings (439)		
Credit:		
4. TOTAL Credits to Retained Earnings (439)		\$0.00
Debit:		
5. TOTAL Debits to Retained Earnings (439)		\$0.00
6. Balance Transferred from Income (433 less 418.1)	0	\$297,195,694.00
Appropriations of Retained Earnings (436)		
8. TOTAL appropriations of Retained Earnings (436)		
Dividends Declared - Preferred stock (437)		
10. TOTAL Dividends Declared - Preferred Stock (437)		
Dividends Declared - Common Stock (438)		
	0 0	(\$187,500,000.00)
12. TOTAL Dividends Declared - Common Stock (438)		(\$187,500,000.00)
13. Transfers from Acct 216.1, Unappropriated Undistributed Subsidiary Earnings		
14. Balance End of Year (Total Lines 1,4,5,6,8,10,12,13)		\$1,669,268,425.00
APPROPRIATED RETAINED EARNINGS (215)		
(215)		
16. TOTAL Appropriated Retained Earnings (215)		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Statement of Retained Earnings for the Year (Ref Page: 118)

Item (a)	Acct (b)	Amount (c)
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL		
17.TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (215.1)		
18. TOTAL Appropriated Retained Earnings (total lines 16 and 17) (214,215.1)		
19. TOTAL Retained Earnings (Lines 14 and 18) (215, 215.1, 216)		\$1,669,268,425.00
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)		
20. Balance - Beginning of Year (Debit or Credit)		\$0.00
21. Equity in Earnings for Year (Credit) (418.1)		
22. (Less) Dividends Received (Debit)		
23. Other Charges (explain)		
24. Balance - End of Year		\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Statement of Cash Flows (Ref Page: 120)

Description		Amounts
1. Net Cash Flow From Operating Activities:		
2. Net Income (Line 72 c on page 117)		\$297,195,694.00
3. Noncash Charges (Credits) to Income:		
4. Depreciation and Depletion		\$284,522,665.00
Amortization of (Specify)		
5.	Plant and Regulatory Debits and Credits	\$32,390,117.00
6. Deferred Income Taxes (Net)		\$7,309,293.00
7. Investment Tax Credit Adjustment (Net)		(\$790,992.00)
8. Net (Increase) Decrease in Receivables		(\$37,126,742.00)
9. Net (Increase) Decrease in Inventory		(\$13,501,583.00)
10. Net (Increase) Decrease in Allowances Inventory		\$2.00
11. Net Increase (Decrease) in Payables and Accrued Expenses		\$21,577,668.00
12. Net (Increase) Decrease in Other Regulatory Assets		(\$14,634,203.00)
13. Net Increase (Decrease) in Other Regulatory Liabilities		\$666,228.00
14. (Less) Allowance for Other Funds Used During Construction		(\$6,515,647.00)
15. (Less) Undistributed Earnings from Subsidiary Companies		
Other:		
16.	Other Noncash Charges (Credits) to Income	\$1,496,020.00
16.	Other (See FERC Form 1 Footnotes)	(\$6,668,851.00)
16.	Change in Other Deferred Debits	(\$4,619,316.00)
16.	Change in Other Deferred Credits	\$1,093,116.00
17. Net Cash Provided by (Used in) Operating Activities (Total lines 2 thru 16)		\$562,393,469.00
Cash Flows from Investment Activities:		
21. Construction and Acquisition of Plant (Including Land):		
22. Gross Additions to Utility Plant (Less nuclear fuel)		(\$376,821,351.00)
23. Gross Additions to Nuclear Fuel		
24. Gross Additions to Common Utility Plant		(\$62,315,525.00)
25. Gross Additions to Nonutility Plant		
26. (Less) Allowance for Other Funds Used During Construction		(\$6,515,647.00)
Other		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Statement of Cash Flows (Ref Page: 120)

Description		Amounts
27.	Costs of Removal of Utility Plant	(\$18,329,158.00)
Cash Outflows for Plant (Total lines 22-27)		(\$450,950,387.00)
30.	Acquisition of Other Noncurrent Assets (d)	
31.	Proceeds from Disposal of Noncurrent Assets (d)	
32.	Retirements of Property, Plant and Equipment	
33.	Investments in and Advances to Assoc. and Subsidiary Companies	(\$40,181.00)
34.	Contributions and Advances from Assoc. and Subsidiary Companies	\$43,357,322.00
35.	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies	
37.	Purchase of Investment Securities (a)	
38.	Proceeds from Sales of Investment Securities (a)	
40.	Loans Made or Purchased	
41.	Collections on Loans	
43.	Net (Increase) Decrease in Receivables	
44.	Net (Increase) Decrease in Inventory	
45.	Net (Increase) Decrease in Allowances Held for Speculation	
46.	Net Increase (Decrease) in Payables and Accrued Expenses	
Other:		
47.		
48.	Net Cash Provided by (used in) investing Activities (Lines 28-47)	(\$407,633,246.00)
Cash Flows from Financing Activities:		
52.	Proceeds from Issuance of:	
53.	Long - Term Debt (b)	
54.	Preferred Stock	
55.	Common Stock	
Other		
56.	LG&E and KU Energy LLC Equity Contribution	\$65,000,000.00
57.	Net Increase in Short-Term Debt (c)	\$24,960,667.00
Other		
58.	Net Change in Restricted Cash	\$9,154,836.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Statement of Cash Flows (Ref Page: 120)

Description		Amounts
59. Cash Provided by Outside Sources (Total lines 53-58)		\$99,115,503.00
61. Payments for Retirement of		
62. Long-Term Debt (b)		
63. Preferred Stock		
64. Common Stock		
Other		
65.	Debt Issuance Costs	(\$508,372.00)
65.	Return of Capital to Parent	(\$76,000,000.00)
66. Net Decrease in Short-Term Debt (c)		
68. Dividends on Preferred Stock		
69. Dividends on Common Stock		(\$187,500,000.00)
70. Net Cash Provided by (used in) Financing Activities (Lines 59-69)		(\$164,892,869.00)
Net Increase (Decrease) in Cash and Cash Equivalents (Total Lines 18,49,71)		(\$10,132,646.00)
Cash and Cash Equivalents at Beginning of Year		\$17,990,254.00
Cash and Cash Equivalents at End of Year		\$7,857,608.00

Note:

Due to software space limitations see footnote information provided in the FERC Form 1.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Page: 200)

	Total (b)	Electric (c)	Gas (d)	Other (Total)	Common (h)
Utility Plant					
In Service					
3. Plant in Service (Classified)	\$8,270,653,375.00	\$6,444,418,254.00	\$1,543,268,389.00	\$0.00	\$282,966,732.00
4. Property under Capital Leases	\$14,610,830.00	\$938,305.00	\$0.00	\$0.00	\$13,672,525.00
5. Plant Purchased or Sold					
6. Completed Construction not Classified	\$579,955,733.00	\$310,307,404.00	\$246,250,746.00	\$0.00	\$23,397,583.00
7. Experimental Plant Unclassified					
8. Total - Utility Plant (Lines 3-7)	\$8,865,219,938.00	\$6,755,663,963.00	\$1,789,519,135.00	\$0.00	\$320,036,840.00
9. Leased to Others					
10. Held for Future Use	\$12,514,047.00	\$12,514,047.00	\$0.00	\$0.00	\$0.00
11. Construction Work in Progress	\$450,392,475.00	\$276,607,370.00	\$90,733,660.00	\$0.00	\$83,051,445.00
12. Acquisition Adjustments					
13. Total Utility Plant (Lines 8 - 12)	\$9,328,126,460.00	\$7,044,785,380.00	\$1,880,252,795.00	\$0.00	\$403,088,285.00
14. Accum. Prov. for Depr, Amort, And Depl.	\$3,065,963,718.00	\$2,452,565,016.00	\$474,755,641.00	\$0.00	\$138,643,061.00
15. Net Utility Plant (Line 13 less 14)	\$6,262,162,742.00	\$4,592,220,364.00	\$1,405,497,154.00	\$0.00	\$264,445,224.00
16. Detail of Accumulated Provisions for Depreciation Amortization and Depletion					
17. In Service					
18. Depreciation	\$3,006,233,913.00	\$2,452,545,733.00	\$474,752,587.00	\$0.00	\$78,935,593.00
19. Amort. and Depl. of Production Natural Gas Land and Land Rights					
20. Amort of Underground Storage Land and Land Rights	\$3,054.00	\$0.00	\$3,054.00	\$0.00	\$0.00
21. Amort of Other Utility Plant	\$59,726,751.00	\$19,283.00	\$0.00	\$0.00	\$59,707,468.00
22. Total In Service (Lines 18-21)	\$3,065,963,718.00	\$2,452,565,016.00	\$474,755,641.00	\$0.00	\$138,643,061.00
23. Leased to Others					

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Page: 200)

	Total (b)	Electric (c)	Gas (d)	Other (Total)	Common (h)
24. Depreciation					
25. Amortization and Depletion					
26. Total Leased to Others (Lines 24 and 25)					
27. Held for Future Use					
28. Depreciation					
29. Amortization					
30. Total Held for Future Use (Lines 28 and 29)					
31. Abandonment of Leases (Natural Gas)					
32. Amort. Of Plant Aquisition Adj.					
33. Total Accumulated Provisions (Should agree with Line 14, Total 22,26,30,31 and 32)	\$3,065,963,718.00	\$2,452,565,016.00	\$474,755,641.00	\$0.00	\$138,643,061.00

Note:

Due to software space limitations see footnote information provided in the FERC Form 1.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Plant in Service - Intangible and Production Plant (Ref Page: 204)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
INTANGIBLE PLANT						
2. Organization (301)						
3. Franchises and Consents (302)	\$387.00	\$0.00	\$0.00	\$0.00	\$0.00	\$387.00
4. Miscellaneous Intangible Plant (303)		\$277,230.00	\$0.00	\$0.00	\$0.00	\$277,230.00
5. Total Intangible Plant	\$387.00	\$277,230.00	\$0.00	\$0.00	\$0.00	\$277,617.00
PRODUCTION PLANT						
7. Natural Gas Production and Gathering Plant						
8. Producing Lands (325.1)						
9. Producing Leaseholds (325.2)						
10. Gas Rights (325.3)						
11. Rights of Way (325.4)						
12. Other Land and Land Rights (325.5)						
13. Gas Well Structures (326)						
14. Field Compressor Station Structures (327)						
15. Field Measuring and Regulating Station Equipment (328)						
16. Other Structures (329)						
17. Producing Gas Wells - Well Construction (330)						
18. Producing Gas Wells - Well Equipment (331)						
19. Field Lines (332)						
20. Field Compressor Station Equipment (333)						
21. Field Measuring and Regulating Station Equipment (334)						
22. Drilling and Cleaning Equipment (335)						

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Plant in Service - Intangible and Production Plant (Ref Page: 204)

Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
23. Purification Equipment (336)					
24. Other Equipment (337)					
25. Unsuccessful Exploration and Development Costs (338)					
26. Asset Retirement Costs for Natural Gas Production and Gathering Plant (339)					
27. Total Production and Gathering Plant					
28. PRODUCTS EXTRACTION PLANT					
29. Land and Land Rights (340)					
30. Structures and Improvements (341)					
31. Extraction and Refining Equipment (342)					
32. Pipe Lines (343)					
33. Extracted Products Storage Equipment (344)					
34. Compressor Equipment (345)					
35. Gas Measuring and Regulating Equipment (346)					
36. Other Equipment (347)					
37. Asset Retirement Costs for Products Extraction Plant (348)					
38. Total Products Extraction Plant					
39. Total Natural Gas Production Plant (Lines 27 and 38)					
40. Manufactured Gas Production Plant					

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Plant in Service - Intangible and Production Plant (Ref Page: 204)

Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
41. Total Production Plant (Lines 39 and 40)					

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Plant in Service - Storage and Processing (Ref Page: 206)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
NATURAL GAS STORAGE AND PROCESSING PLANT						
Underground Storage Plant						
44. Land (350.1)	\$239,737.00	\$0.00	\$0.00	\$0.00	\$0.00	\$239,737.00
45. Rights-of-Way (350.2)	\$91,957.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,957.00
46. Structures and Improvements (351)	\$17,293,727.00	\$23,339.00	\$166,335.00	\$0.00	\$0.00	\$17,150,731.00
47. Wells (352)	\$23,093,688.00	\$380,241.00	\$499.00	\$0.00	\$0.00	\$23,473,430.00
48. Storage Leaseholds and Rights (352.1)	\$548,241.00	\$0.00	\$0.00	\$0.00	\$0.00	\$548,241.00
49. Reservoirs (352.2)	\$400,511.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,511.00
50. Non-recoverable Natural Gas (352.3)	\$9,343,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,343,100.00
51. Lines (353)	\$20,591,233.00	\$84,550.00	\$60.00	\$0.00	\$0.00	\$20,675,723.00
52. Compressor Station Equipment (354)	\$66,371,053.00	\$161,354.00	\$1,896.00	\$0.00	\$0.00	\$66,530,511.00
53. Measuring and Regulating Equipment (355)	\$7,258,250.00	\$143.00	\$0.00	\$0.00	\$0.00	\$7,258,393.00
54. Purification Equipment (356)	\$48,658,321.00	\$364,401.00	\$9,501.00	\$0.00	\$0.00	\$49,013,221.00
55. Other Equipment (357)	\$2,739,617.00	\$5,078.00	\$0.00	\$0.00	\$0.00	\$2,744,695.00
56. Asset Retirement Costs for Underground Storage Plant (358)	\$9,191,397.00	\$111,434.00	\$4,612,728.00	\$0.00	\$0.00	\$4,690,103.00
57. Total Underground Storage Plant	\$205,820,832.00	\$1,130,540.00	\$4,791,019.00	\$0.00	\$0.00	\$202,160,353.00
Other Storage Plant						
59. Land and Land Rights (360)						
60. Structures and Improvements (361)						
61. Gas Holders (362)						
62. Purification Equipment (363)						

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Plant in Service - Storage and Processing (Ref Page: 206)

Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
63. Liquefaction Equipment (363.1)					
64. Vaporizing Equipment (363.2)					
65. Compressor Equipment (363.3)					
66. Measuring and Regulating equipment (363.4)					
67. Other Equipment (363.5)					
68. Asset Retirement Costs for Other Storage Plant (363.6)					
69. Total Other storage Plant					
70. Base Load Liquefied natural Gas Terminaling and Processing Plant					
71. Land and Land Rights (364.1)					
72. Structures and Improvements (364.2)					
73. LNG Processing Terminal Equipments (364.3)					
74. LNG Transportation Equipment (364.4)					
75. Measuring and Regulating Equipment (364.5)					
76. Compressor Station Equipment (364.6)					
77. Communications Equipment (364.7)					
78. Other Equipment (364.8)					
79. Asset Retirement Costs for Base Load Liquefied Natual Gas Terminaliing and Processing Plant (364.9)					

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Plant in Service - Storage and Processing (Ref Page: 206)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
80. Total Base Load Liquefied Nat'l Gas, Terminal and Processing Plant						
76. Total Nat'l Gas Storage and Processing Plant (57,69,80)	\$205,820,832.00	\$1,130,540.00	\$4,791,019.00	\$0.00	\$0.00	\$202,160,353.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Plant in Service - Transmission, Distribution and General (Ref Page: 206)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
TRANSMISSION PLANT						
83. Land and Land Rights (365.1)						
84. Rights-of-Way (365.2)	\$220,660.00	\$0.00	\$0.00	\$0.00	\$0.00	\$220,660.00
85. Structures and Improvements (366)						
86. Mains (367)	\$267,959,486.00	\$1,130,283.00	\$38,228.00	\$0.00	\$0.00	\$269,051,541.00
87. Compressor Station Equipment (368)						
88. Measuring and Regulating Sstation Equipment (369)						
89. Communication Equipment (370)						
90. Other Equipment (371)						
91. Asset Retirement Costs for Transmission Plant (372)	\$9,544,766.00	\$562,181.00	\$783,831.00	\$0.00	\$0.00	\$9,323,116.00
92. Total Transmission Plant	\$277,724,912.00	\$1,692,464.00	\$822,059.00	\$0.00	\$0.00	\$278,595,317.00
DISTRIBUTION PLANT ()						
94. Land and Land Rights (374)	\$1,224,379.00	\$332.00	\$702.00	\$269.00	\$0.00	\$1,224,278.00
95. Structures and Improvements (375)	\$1,354,858.00	\$3,228,899.00	\$24,906.00	\$0.00	\$0.00	\$4,558,851.00
96. Mains (376)	\$542,803,295.00	\$27,647,105.00	\$167,568.00	\$0.00	(\$1,090,611.00)	\$569,192,221.00
97. Compressor Station Equipment (377)						
98. Measuring and Regulating Station Equipment - General (378)	\$45,337,303.00	(\$2,025,873.00)	\$166,272.00	\$0.00	\$0.00	\$43,145,158.00
99. Measuring and Regulating Station Equipment - City Gate (379)	\$14,038,782.00	\$56,642.00	\$0.00	\$0.00	\$0.00	\$14,095,424.00
100. Services (380)	\$500,218,853.00	\$21,789,326.00	\$505,751.00	\$0.00	\$1,090,611.00	\$522,593,039.00
101. Meters (381)	\$70,867,661.00	\$3,975,265.00	\$1,809,741.00	\$0.00	\$0.00	\$73,033,185.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Plant in Service - Transmission,Distribution and General (Ref Page: 206)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
102. Meter Installations (382)						
103. House Regulators (383)	\$28,276,592.00	\$788,394.00	\$0.00	\$0.00	\$0.00	\$29,064,986.00
104. House Regulator Installations (384)						
105. Industrial Measuring and Regulating Station Equipment (385)	\$905,785.00	\$0.00	\$0.00	\$0.00	\$0.00	\$905,785.00
106. Other Property on Customers Premises (386)						
107. Other Equipment (387)	\$51,113.00	\$367,726.00	\$0.00	\$0.00	\$0.00	\$418,839.00
108. Asset Retirement Costs for Distribution Plant (388)	\$28,865,756.00	\$400,661.00	\$0.00	\$0.00	\$0.00	\$29,266,417.00
109. Total Distribution Plant	\$1,233,944,377.00	\$56,228,477.00	\$2,674,940.00	\$269.00	\$0.00	\$1,287,498,183.00
GENERAL PLANT						
111. Land and Land Rights (389)						
112. Structures and Improvements (390)						
113. Office Furniture and Equipment (391)						
114. Transportation Equipment (392)	\$1,613,174.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,613,174.00
115. Stores Equipment (393)						
116. Tools, Shop and garage Equipment (394)	\$12,556,847.00	\$1,295,056.00	\$341,633.00	\$0.00	\$222,897.00	\$13,733,167.00
117. Laboratory Equipment (395)						
118. Power Operated Equipment (396)	\$5,597,749.00	\$43,576.00	\$0.00	\$0.00	\$0.00	\$5,641,325.00
119. Communication Equipment (397)						
120. Miscellaneous equipment (398)						

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Plant in Service - Transmission,Distribution and General (Ref Page: 206)

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
121. Subtotal (Lines 104-113)	\$19,767,770.00	\$1,338,632.00	\$341,633.00	\$0.00	\$222,897.00	\$20,987,666.00
122. Other Tangible Property (399)						
123. Asset Retirement Costs for General Plant (399.1)						
124. Total General Plant (Lines 121,122 and 123)	\$19,767,770.00	\$1,338,632.00	\$341,633.00	\$0.00	\$222,897.00	\$20,987,666.00
125. Total Accounts 101 and 106	\$1,737,258,279.00	\$60,668,342.00	\$8,629,651.00	\$269.00	\$222,897.00	\$1,789,519,135.00
126. Gas Plant Purchased						
127. (Less) Gas Plant Sold						
128. Experimental Gas Plant Unclassified						
Total Gas Plant in Service (Lines 125-128)	\$1,737,258,279.00	\$60,668,342.00	\$8,629,651.00	\$269.00	\$222,897.00	\$1,789,519,135.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Property and Capacity Leased From Others (Ref Page: 212)

Name of Lessor (a)		* (b)	Description of Lease (c)	Lease Payments For Current Year
Various			Gas Storage	\$104,242.00
Total				\$104,242.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Plant Held for Future Use (Acct 105) (Ref Page: 214)

Description	Date Orig. Included (b)	Date Exp. to Use (c)	Balance (d)
TOTAL			

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Construction Work in Progress - (Acct 107) (Ref Page: 216)

Project (a)	Construction WIP (b)	Est Add Cost
GAS STORAGE MAJOR	\$0.00	\$0.00
ENGINE ROOM PIPING UPGRADE	\$1,219,620.00	\$3,924,139.00
MAGNOLIA BACKUP DEHYDRATOR	\$1,191,688.00	\$490,518.00
CENTER SCAVENGERS FIELD	\$1,117,384.00	\$0.00
GAS STORAGE MINOR	\$2,417,012.00	\$7,347,565.00
0	\$0.00	\$0.00
GAS TRANSMISSION MAJOR	\$0.00	\$0.00
BULLITT COUNTY SYSTEM REINFORCEMENT	\$17,531,686.00	\$85,610,275.00
MAGNOLIA LINE 16 INCH CUT OUTS	\$2,706,833.00	\$0.00
CALVARY LINE IN LINE INSPECTION	\$2,028,471.00	\$209,817.00
CALVARY LINE CUT OUTS	\$1,222,255.00	\$0.00
MAGNOLIA LINE 20 INCH CUT OUTS	\$1,157,348.00	\$0.00
GAS TRANSMISSION MINOR	\$1,004,821.00	\$1,531,136.00
0	\$0.00	\$0.00
GAS DISTRIBUTION MAJOR	\$0.00	\$0.00
ADVANCED METERING INFRASTRUCTURE METER INSTALL	\$38,270,086.00	\$17,447,435.00
PRESTON CITY GATE STATION	\$12,508,272.00	\$0.00
MAGNOLIA BUILDING EMERGENCY SHUT DOWN UPGRADE	\$1,936,491.00	\$0.00
ALLEN LANE RELOCATION	\$1,780,570.00	\$316,874.00
GAS DISTRUBUTION MINOR	\$3,434,156.00	\$128,828,300.00
0	\$0.00	\$0.00
GAS GENERAL PLANT MINOR	\$1,206,967.00	\$3,222,366.00
TOTAL	\$90,733,660.00	\$248,928,425.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

General Description of Construction Overhead Procedure - Components of Formulat (Ref Page: 218)

Amount (b)	Capitalization Ration (Percent) (c)	Cost Rate Percentage (d)
Please include all notes requested for construction overhead with the hard copy.		
Uppercase Vars (S,D,P,C,W) fall under Amount (b) column		
Lowercase Vars (s,d,p,c) fall under Cost Rate Percentage (d) column		
1. Components of Formula (Derived from actual book balances and actual cost rates)		
Average Short-Term Debt (Var S)		
Short-Term Interest (Var s)		
Long Term Debt (Vars D and d)		
Preferred Stock (Vars P and p)		
Common Equity (Vars C and c)		
Total Capitalization		
Average Construction Work in Progress Balance (Var W)		
2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C))(1-(S/W))]$		
3. Rate for Other Funds $[1-(S/W)][p(P/D+P+C)] + c(C/(D+P+C))]$		
4. Weighted Average Rate Actually Used for the Year:		
a. Rate for Borrowed Funds		
b. Rate for Other Funds		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

General Description of Construction Overhead Procedure - Components of Formulac (Ref Page: 218) - NOTES

LOCAL ENGINEERING:

Salaries and expenses of Gas Operations personnel engaged in construction work, but not assignable to a particular capital project, are charged to engineering clearing projects. Examples of such charges are: work with the construction budget, cost of estimating, construction work, preparation of field reports, conferences on construction matters, and general supervision of construction projects.

Costs accumulated in these clearing projects are allocated to specific capital projects owned by Gas Operations based on the actual spend by project. The labor and expenses of engineers and other personnel who are directly assigned to a particular capital project are charged to that project.

SERVICE CONTRACT CHARGES:

These expenses are charged directly to construction and other projects based on service performed.

EMPLOYEE BENEFITS:

Vacation, holiday, sick and other off-duty payments, medical, dental, group life insurance, long-term disability, 401(k), retirement income account and pension costs, are charged to construction, Local Engineering, and O&M by applying overhead rates to direct labor charges.

EMPLOYEE SHORT TERM INCENTIVE:

Employee bonuses, known as Short Term Incentives, are charged to construction, Local Engineering, and O&M by applying overhead rates to direct labor charges.

ADMINISTRATIVE AND GENERAL EXPENSES:

~~Note:~~ Allocation of administrative and general expenses to construction is based on a study of the estimated time engaged in construction activities by persons and departments charging time to FERC Account 920. The administrative and general salaries and expenses (FERC Account 920-921) applicable to construction are allocated to all construction projects on the basis of total direct costs.

VEHICLE COST ALLOCATION:

Vehicle costs are allocated to construction, Local Engineering, and O&M based on labor charges from the departments to which the vehicles are assigned. The costs of vehicles are allocated by the pro-rata share of monthly labor incurred from each department which owns vehicles.

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC):

LG&E capitalizes AFUDC on the gas utility plant portion of the Advanced Meter Infrastructure project.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Accumulated Provision for Depreciation of Gas Utility Plant (Acct 108) (Ref Page: 219)

Description		Total (b)	Gas Plant In Service (c)	Held for Future (d)	Leased (e)
A. BALANCES AND CHANGES DURING YEAR					
Balance beginning of Year		\$443,595,902.00	\$443,595,902.00	\$0.00	\$0.00
Depreciation Provisions for Year, Charged to					
Depreciation Expense (403)		\$41,278,421.00	\$41,278,421.00	\$0.00	\$0.00
Depreciation Expense for Asset Retirement Costs (403.1)	0	\$0.00	\$0.00	\$0.00	
Expense of Gas Plant Leased to Others (413)					
Transportation Expenses - Clearing		\$28,226.00	\$28,226.00	\$0.00	\$0.00
Other Clearing Accounts					
Other Clearing (Specify)					
Total Deprec. Prov. for Year		\$41,306,647.00	\$41,306,647.00	\$0.00	\$0.00
Net Charges for Plant Retired					
Book Cost of Plant Retired		\$3,233,092.00	\$3,233,092.00	\$0.00	\$0.00
Cost of Removal		\$5,914,841.00	\$5,914,841.00	\$0.00	\$0.00
Salvage (Credit)		\$98,853.00	\$98,853.00	\$0.00	\$0.00
Total Net Chrgs for Plant Ret		\$9,049,080.00	\$9,049,080.00	\$0.00	\$0.00
Other Debit or Credit Items (Describe)					
	Accrual for Depreciation on Asset Retirement Costs	\$0.00	\$0.00	\$0.00	\$0.00
	(Other Regulatory Assets FERC 182.3)	\$4,179,423.00	\$4,179,423.00	\$0.00	\$0.00
	Customer Payments Related to Construction Projects	\$116,254.00	\$116,254.00	\$0.00	\$0.00
	Book Costs of Asset Retirement Cost Retired	(\$5,396,559.00)	(\$5,396,559.00)	\$0.00	\$0.00
Balance at End of Year		\$474,752,587.00	\$474,752,587.00	\$0.00	\$0.00
B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS					
Productions - Manufactured Gas					

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Accumulated Provision for Depreciation of Gas Utility Plant (Acct 108) (Ref Page: 219)

Description	Total (b)	Gas Plant In Service (c)	Held for Future (d)	Leased (e)
Prodcution of Gathering-Natural Gas				
Products Extraction - Natural Gas				
Underground Gas Storage	\$20,707,041.00	\$20,707,041.00	\$0.00	\$0.00
Other Storage Plant				
Base Load LNG Terminaling and Processing Plant				
Transmission	\$29,657,792.00	\$29,657,792.00	\$0.00	\$0.00
Distribution	\$416,862,276.00	\$416,862,276.00	\$0.00	\$0.00
General	\$7,525,478.00	\$7,525,478.00	\$0.00	\$0.00
Total	\$474,752,587.00	\$474,752,587.00	\$0.00	\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Stored Accounts (Lines 1-5) (Ref Page: 220)

	117.1 (b)	117.2 (c)	117.3 (d)	117.4 (e)	164.1 (f)	164.2 (g)	164.3 (h)	Total (l)
Balance at Beginning of Year	\$1,519,174.00	\$0.00	\$0.00	\$0.00	\$34,080,125.00	\$0.00	\$0.00	\$35,599,299.00
Gas delivered to Storage	\$0.00	\$0.00	\$0.00	\$0.00	\$22,260,061.00	\$0.00	\$0.00	\$22,260,061.00
Gas Withdrawn from Storage	\$0.00	\$0.00	\$0.00	\$0.00	\$27,018,356.00	\$0.00	\$0.00	\$27,018,356.00
Other Debits and Credits								
Balance at End of Year	\$1,519,174.00	\$0.00	\$0.00	\$0.00	\$29,321,830.00	\$0.00	\$0.00	\$30,841,004.00

Note:

Gas withdrawn from Storage, Column (f) includes \$402,309 for 123,439 Mcf of gas lost in storage operations charged to Gas Losses (823).

Non-current gas in Column (b) consists of recoverable base gas. Current gas in Column (f) consists of working gas.

The weighted average cost of inventory method is used to report gas stored underground.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Stored Accounts (Lines 6-7) (Ref Page: 220)

	117.1 (b)	117.2 (c)	117.3 (d)	117.4 (e)	164.1 (f)	164.2 (g)	164.3 (h)	Total (l)
MCF	\$2,080,000.00	\$0.00	\$0.00	\$0.00	\$9,485,718.00	\$0.00	\$0.00	\$11,565,718.00
Amount Per MCF	\$0.73	\$0.00	\$0.00	\$0.00	\$3.09	\$0.00	\$0.00	\$2.67

Note:

Amounts in row MCF are statistical amounts and not dollars as shown.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Investments (123,124,136) (Ref Page: 222)

Description of Investment (a)		(b)	Book Cost at Beginning of	Purchases or Additions (d)	Sales of Other Dispositions
Investments in Associated Companies (123)					
(123)					
Other Investments (124)					
(124)					
Temporary Case Investments (136)					
(136)	BlackRock Institutional Share		\$0.00	\$14,085,000.00	\$14,085,000.00
(136)	MS Inst Liquidity Funds Gov't		\$0.00	\$9,269,000.00	\$9,269,000.00
(136)	Invesco Gov't and Agency		\$10,126,688.00	\$469,197,000.00	\$479,318,000.00
(136)	UBS Select Treasury Institutional		\$0.00	\$1,000.00	\$1,000.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Investments (123,124,136) (Ref Page: 222) (Part Two)

Description of Investment (a)	Principal Amt or No of	Book Cost End of Year (g)	Revenues for Year (h)	Gain or Loss (i)
Investments in Associated Companies (123)				
(123)				
Other Investments (124)				
(124)				
Temporary Case Investments (136)				
(136)	BlackRock Institutional Share	\$0.00	\$6,045.00	\$0.00
(136)	MS Inst Liquidity Funds Gov't	\$0.00	\$3,229.00	\$0.00
(136)	Invesco Gov't and Agency	\$0.00	\$685,665.00	\$0.00
(136)	UBS Select Treasury Institutional	\$0.00	\$0.00	\$0.00

Note:
Revenues for Year consists of Dividend Income from Investments.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Investments in Subsidiary Companies (123.1) (Ref Page: 224)

Description	Date Acquired (b)	Date Maturity (c)	Investment Beg of Yr. (d)	Equity in Subsidiary (e)	Revenues (f)	Investment End Yr (g)	Invest Disposed of (h)
OVEC Common Stock - 700 shares	11/18/1952		\$70,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00
OVEC Common Stock - 700 shares	1/8/1953		\$70,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00
OVEC Common Stock - 700 shares	2/25/1953		\$70,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00
OVEC Common Stock - 700 shares	4/10/1953		\$70,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00
OVEC Common Stock - 700 shares	5/12/1953		\$70,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00
OVEC Common Stock - 1,400 shares	7/27/1953		\$140,000.00	\$0.00	\$0.00	\$140,000.00	\$0.00
OVEC Common Stock - 730 shares	3/4/2005		\$104,286.00	\$0.00	\$0.00	\$104,286.00	\$0.00
TOTAL			\$594,286.00	\$0.00	\$0.00	\$594,286.00	\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Prepayments (Ref Page: 230)

Balance at End of Year	
Prepaid Insurance	\$2,646,532.00
Prepaid Rents	\$0.00
Prepaid Taxes	\$1,266,517.00
Prepaid Interest	\$0.00
Miscellaneous Prepayments	\$5,833,166.00
Total	\$9,746,215.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Extraordinary Property Losses (182.1) (Ref Page: 230)

Description	Balance Beg Yr (b)	Total Loss (b)	Losses During Yr	Acct (d)	Written Off (e)	Balance (f)
0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
TOTAL	\$0.00	\$0.00			\$0.00	\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Unrecovered Plant and Regulatory Study costs (182.2) (Ref Page: 230)

Description	Balance Beg Yr (b)	Total Loss (b)	Losses During Yr	Acct (d)	Written Off (e)	Balance (f)
Retirement Costs of LG&E's Mill Creek Unit 1	\$0.00	\$83,137,184.00	\$83,137,184.00 0		\$0.00	\$83,137,184.00
12/12/2024 (03-2025 to 02-2035)	\$0.00	\$0.00	\$0.00 0		\$0.00	\$0.00
TOTAL	\$0.00	\$83,137,184.00	0		\$0.00	\$83,137,184.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Other Regulatory Assets (Acct 182.3) (Ref Page: 232)

Description and Purpose	Bal Beg Yr (b)	Debits (c)	Written Off Acct (d)	Written Off Amt (e)	Balance End Yr (f)
ASC 715 - Pension and Postretirement	\$169,547,702.00	\$19,794,441.00	926/107	\$8,658,617.00	\$180,683,526.00
Asset Retirement Obligation - Electric	\$6,511,167.00	\$1,563,753.00	230	\$83,054.00	\$7,991,866.00
Environmental Cost Recovery	\$1,678,000.00	\$614,000.00	440-445	\$2,292,000.00	\$0.00
ASC 740 - Income Taxes	\$7,326,736.00	\$2,775,209.00	Various	\$168,345.00	\$9,933,600.00
Forward Starting Swaps Losses	\$23,921,283.00	\$0.00	427	\$2,397,988.00	\$21,523,295.00
Asset Retirement Obligation - Gas	\$9,358,261.00	\$6,178,239.00	230	\$5,701,542.00	\$9,834,958.00
Gas Supply Clause	\$0.00	\$16,753,275.00	480-482	\$14,194,088.00	\$2,559,187.00
Swap Termination - Bank of America	\$5,775,823.00	\$0.00	427	\$558,950.00	\$5,216,873.00
Gas Line Tracker	\$280,000.00	\$4,380,000.00	480-482	\$170,000.00	\$4,490,000.00
Generation Capital	\$0.00	\$78,672.00	0	\$0.00	\$78,672.00
May 2024 Storms	\$0.00	\$4,364,268.00	0	\$0.00	\$4,364,268.00
Fuel Adjustment Clause	\$3,586,000.00	\$8,022,000.00	440-445	\$11,009,000.00	\$599,000.00
Rate Case Expenses - Electric	\$113,598.00	\$88,731.00	928	\$113,598.00	\$88,731.00
Rate Case Expenses - Gas	\$19,989.00	\$40,713.00	928	\$19,989.00	\$40,713.00
September 2024 Storms	\$0.00	\$1,547,692.00	0	\$0.00	\$1,547,692.00
DSM Cost Recovery	\$1,698,000.00	\$646,000.00	440-445	\$1,698,000.00	\$646,000.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
Interest Rate Swap (Mark To Market)	\$6,410,468.00	(\$2,574,538.00)	0	\$0.00	\$3,835,930.00
ARO - Generation - Coal Combustion Residuals	\$75,697,003.00	\$3,630,482.00	407	\$3,715,377.00	\$75,612,108.00
Swap Termination - Wachovia	\$4,403,342.00	\$0.00	930	\$388,720.00	\$4,014,622.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
Pension Gain/Loss Amortization - 15 Year	\$45,740,378.00	(\$2,221,296.00)	0	\$0.00	\$43,519,082.00
AMI Capital - Electric	\$144,204.00	\$115,049.00	0	\$0.00	\$259,253.00
Ice Storm 2018	\$4,878,030.00	\$0.00	Various	\$650,404.00	\$4,227,626.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Other Regulatory Assets (Acct 182.3) (Ref Page: 232)

Description and Purpose	Bal Beg Yr (b)	Debits (c)	Written Off Acct (d)	Written Off Amt (e)	Balance End Yr (f)
AMI Capital - Gas	\$201,833.00	\$55,396.00 0		\$0.00	\$257,229.00
Summer Storm	\$1,313,625.00	\$0.00 593		\$246,304.00	\$1,067,321.00
AMI O&M - Electric	\$4,858,360.00	\$4,895,896.00 0		\$0.00	\$9,754,256.00
Plant Outage Normalization	\$9,652,814.00	\$0.00 Various		\$2,453,167.00	\$7,199,647.00
AMI O&M - Gas	\$1,899,776.00	\$1,956,495.00 0		\$0.00	\$3,856,271.00
AMI Capital - Common	\$581,756.00	\$27,375.00 0		\$0.00	\$609,131.00
2023 Wind Storm	\$8,360,948.00	\$0.00 0		\$0.00	\$8,360,948.00
Total	\$393,959,096.00	\$72,731,852.00		\$54,519,143.00	\$412,171,805.00

Note:

Due to software space limitations see footnote information provided in the FERC Form 1.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Miscellaneous Deferred Debits (Acct 186) (Ref Page: 233)

Description (a)	Bal Beg Yr (b)	Debits (c)	CR Acct (d)	CR Amt (e)	Bal End Yr (c)
Miscellaneous Deferred Debits	\$42,142.00	\$71,401.00 142		\$42,141.00	\$71,402.00
Financing Expense	\$0.00	\$268,430.00 181,428,923		\$206,915.00	\$61,515.00
Unamortized Debt	\$1,687,795.00	\$350,344.00 930.2		\$348,489.00	\$1,689,650.00
Advanced Contract Payments	\$0.00	\$13,130,313.00 107		\$7,738,147.00	\$5,392,166.00
Cane Run 7 LTPC Asset	\$4,730,927.00	\$2,836,770.00 Various		\$6,267,222.00	\$1,300,475.00
Brown 6 and 7 LTSA Asset	\$1,113,663.00	\$426,269.00 501,502		\$54,082.00	\$1,485,850.00
0	\$0.00	\$0.00		\$0.00	\$0.00
Misc. Work in Progress					
Total	\$7,574,527.00	\$17,083,527.00		\$14,656,996.00	\$10,001,058.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Accumulated Deferred Income Taxes (Acct 190) (Ref Page: 234)

Description		Bal Beg Yr	Amt 410.1 (c)	Amt 411.1 (d)	Amt 410.2 (e)	Amt 411.2 (f)
Account 190						
Electric		\$136,744,412.00	\$7,702,410.00	\$8,857,947.00	\$0.00	\$0.00
Gas		\$47,881,984.00	\$6,667,008.00	\$3,725,929.00	\$0.00	\$0.00
Other (Define)	Other	\$9,391.00	\$0.00	\$0.00	\$66.00	\$1,640.00
Total		\$184,635,787.00	\$14,369,418.00	\$12,583,876.00	\$66.00	\$1,640.00
Other (Specify)						
TOTAL Acct 190		\$184,635,787.00	\$14,369,418.00	\$12,583,876.00	\$66.00	\$1,640.00
Classification of TOTAL						
Federal INcome TAX		\$147,795,218.00	\$10,353,151.00	\$8,779,791.00	\$66.00	\$1,325.00
State Income Tax		\$36,840,569.00	\$4,016,267.00	\$3,804,085.00	\$0.00	\$315.00
Local Income Tax						

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Accumulated Deferred Income Taxes (Acct 190) (Ref Page: 234) (Part Two)

Description		Debit Adj Acct (g)	Debit Amount (h)	Credit Acct (i)	Credit Amount (j)	Balance End Yr (k)
Account 190						
Electric		254	\$1,249,705.00	254	\$6,949,560.00	\$132,200,094.00
Gas		283	\$73,240.00	254	\$409,240.00	\$44,604,905.00
Other (Define)	Other		\$0.00		\$0.00	\$10,965.00
Total			\$1,322,945.00		\$7,358,800.00	\$176,815,964.00
Other (Specify)						
TOTAL Acct 190			\$1,322,945.00		\$7,358,800.00	\$176,815,964.00
Classification of TOTAL						
Federal Income TAX			\$1,264,506.00		\$5,953,577.00	\$141,534,046.00
State Income Tax			\$58,439.00		\$1,405,223.00	\$35,281,918.00
Local Income Tax						

Note:

Due to software space limitations see footnote information provided in the FERC Form 1.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Capital Stock (Accounts 201 and 204) (Ref Page: 250)

Class, Series and Name of		Num Shares Auth (b)	Par or Stated Val (c)	Call Price (d)	Outstanding Shares (e)
Common Stock					
	Common Stock, Without Par Value	75,000,000	\$0.00	\$0.00	\$21,294,223.00
Total Common Stock		75,000,000	\$0.00	\$0.00	\$21,294,223.00
Preferred Stock					
	Preferred Stock, \$25 Par Value	1,720,000	\$0.00	\$0.00	\$0.00
	Preferred Stock, Without Par Value	6,750,000	\$0.00	\$0.00	\$0.00
Total Preferred Stock		8,470,000	\$0.00	\$0.00	\$0.00
TOTAL Capital Stock		83,470,000	\$0.00	\$0.00	\$21,294,223.00
Other					

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Capital Stock (Accounts 201 and 204) (Ref Page: 250) (Part Two)

Class, Series and Name		Outstanding Amt (f)	Num Held Rqd 217 (g)	Cost Held Rqd 217 (h)	Num Held Sinking (i)	Num Held Amount (j)
Common Stock						
	Common Stock, Without Par Value	\$425,170,424.00	0	\$0.00	0	\$0.00
Total Common Stock		\$425,170,424.00	0	\$0.00	0	\$0.00
Preferred Stock						
	Preferred Stock, \$25 Par Value	\$0.00	0	\$0.00	0	\$0.00
	Preferred Stock, Without Par Value	\$0.00	0	\$0.00	0	\$0.00
Total Preferred Stock		\$0.00	0	\$0.00	0	\$0.00
TOTAL Capital Stock		\$425,170,424.00	0	\$0.00	0	\$0.00
Other						

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Page: 252)

Description (a)	* (b)	Shares (c)	Amount (d)
Capital Stock Subscribed (202,205)			
		0	\$0.00
Total Capital Stock Subscribed		0	\$0.00
Stock Liability for Conversion (203,206)			
		0	\$0.00
Total Stock Liability for Conversion		0	\$0.00
Premium on Capital Stock (207)			
		0	\$0.00
Total Premium on Capital Stock (207)		0	\$0.00
Installments Received on Capital Stock (212)			
		0	\$0.00
Total Installments Received on Capital Stock (212)		0	\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Other Paid-In Capital (208-211) (Ref Page: 253)

Item (a)		Amount (b)
(a) Donations Received from Stockholders (208)		
	Beginning Balance Amount	\$0.00
	Increase (Decreases) from Sales of Donations	\$0.00
Total (208)		\$0.00
(b) Reduction in Par or Stated Value (209)		
	Beginning Balance Amount	\$0.00
	Increases (Decreases) Due to Reductions	\$0.00
Total (209)		\$0.00
(c) Gain or Resale or Cancellation of Reacquired Capital Stock (210)		
	Beginning Balance Amount	\$0.00
	Increases (Decreases) from Gain or Resale	\$0.00
Total (210)		
(d) Miscellaneous Paid-In Capital (211)		
	Beginning Balance Amount	\$799,081,499.00
	Increases (Decreases) Due to Miscellaneous	\$0.00
	Capital Contributions	\$65,000,000.00
	Return of Capital to Parent	(\$76,000,000.00)
Total (211)		\$788,081,499.00
Total Accts 208-211		\$788,081,499.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Discount on Capital Stock (Act 213) (Ref Page: 254)

Class and Series (a)	Balance End Yr (b)
	0.0000
	0.0000
	0.0000
	0.0000
	0.0000
	0.0000
TOTAL	0.0000

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Capital Stock Expense (Act 214) (Ref Page: 254)

Class and Series (a)		Balance End Yr (b)
Expenses on Common Stock		\$835,889.00
TOTAL		\$835,889.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Long-Term Debt (221,222,223 and 224) (Ref Page: 256)

Class Series and Name (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (d)	Interest Rate in % (e)
Acct 221 Bonds				
(221)	Pollution Control Bonds:		\$0.00	0.0000
(221)	Jefferson Co. 2001 Ser A, due 09/01/2026, 0.900%	3/6/2002 9/1/2026	\$22,500,000.00	0.9000
(221)	Trimble Co. 2001 Ser A, due 09/01/2026, 0.625%	3/6/2002 9/1/2026	\$27,500,000.00	0.6250
(221)	Jefferson Co. 2001 Ser B, due 11/01/2027, 1.350%	3/22/2002 11/1/2027	\$35,000,000.00	1.3500
(221)	Trimble Co. 2001 Ser B, due 11/01/2027, 1.350%	3/22/2002 11/1/2027	\$35,000,000.00	1.3500
(221)	Lou. Metro 2003 Ser A, due 10/01/2033, 2.000%	11/20/2003 10/1/2033	\$128,000,000.00	2.0000
(221)	Lou. Metro 2005 Ser A, due 02/01/2035, 1.750%	4/13/2005 2/1/2035	\$40,000,000.00	1.7500
(221)	Lou. Metro 2007 Ser A, due 06/01/2033, Var	4/26/2007 6/1/2033	\$31,000,000.00	0.0000
(221)	Lou. Metro 2007 Ser B, due 06/01/2033, Var	4/26/2007 6/1/2033	\$35,200,000.00	0.0000
(221)	Trimble Co. 2016 Ser A, due 09/01/2044, 1.300%	9/15/2016 9/1/2044	\$125,000,000.00	1.3000
(221)	Trimble Co. 2017 Ser A, due 06/01/2033, 3.750%	6/1/2017 6/1/2033	\$60,000,000.00	3.7500
(221)	Trimble Co. 2023 Ser A, due 06/01/2054, 4.700%	12/6/2023 6/1/2054	\$65,000,000.00	4.7000
(221)			\$0.00	0.0000
(221)	Interest Rate Swaps		\$0.00	0.0000
(221)			\$0.00	0.0000
(221)	First Mortgage Bonds:		\$0.00	0.0000
(221)	2010 due 11/15/2040, 5.125%	11/16/2010 11/15/2040	\$285,000,000.00	5.1250
(221)	2013 due 11/15/2043, 4.650%	11/14/2013 11/15/2043	\$250,000,000.00	4.6500
(221)	2015 due 10/01/2025, 3.300%	9/28/2015 10/1/2025	\$300,000,000.00	3.3000
(221)	2015 due 10/01/2045, 4.375%	9/28/2015 10/1/2045	\$250,000,000.00	4.3750
(221)	2019 due 04/01/2049, 4.250%	4/1/2019 4/1/2049	\$400,000,000.00	4.2500
(221)	20203 due 04/15/2033, 5.450%	3/20/2023 4/15/2033	\$400,000,000.00	5.4500
Total (221)			\$2,489,200,000.00	

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Long-Term Debt (221,222,223 and 224) (Ref Page: 256)

Class Series and Name (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (d)	Interest Rate in % (e)
Acct 222 Reacquired Bonds				
(222)				
Total (222)				
Acct 223 Advances from Associated Companies				
(223)				
Total (223)				
Acct 224 Other Long Term Debt				
(224)				
Total (224)				

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Long-Term Debt (221,222,223 and 224) (Ref Page: 256) (Part Two)

Class Series and Name (a)		Interest Amount (f)	Held - Reaquired Bonds	Held - Sinking and Other	Redemption Price Per \$100
Acct 221 Bonds					
(221)	Pollution Control Bonds:	\$0.00	\$0.00	\$0.00	\$0.00
(221)	Jefferson Co. 2001 Ser A, due 09/01/2026, 0.900%	\$202,500.00	\$0.00	\$0.00	\$0.00
(221)	Trimble Co. 2001 Ser A, due 09/01/2026, 0.625%	\$171,875.00	\$0.00	\$0.00	\$0.00
(221)	Jefferson Co. 2001 Ser B, due 11/01/2027, 1.350%	\$472,500.00	\$0.00	\$0.00	\$0.00
(221)	Trimble Co. 2001 Ser B, due 11/01/2027, 1.350%	\$472,500.00	\$0.00	\$0.00	\$0.00
(221)	Lou. Metro 2003 Ser A, due 10/01/2033, 2.000%	\$2,560,000.00	\$0.00	\$0.00	\$0.00
(221)	Lou. Metro 2005 Ser A, due 02/01/2035, 1.750%	\$700,000.00	\$0.00	\$0.00	\$0.00
(221)	Lou. Metro 2007 Ser A, due 06/01/2033, Var	\$1,076,078.00	\$0.00	\$0.00	\$0.00
(221)	Lou. Metro 2007 Ser B, due 06/01/2033, Var	\$1,220,166.00	\$0.00	\$0.00	\$0.00
(221)	Trimble Co. 2016 Ser A, due 09/01/2044, 1.300%	\$1,625,000.00	\$0.00	\$0.00	\$0.00
(221)	Trimble Co. 2017 Ser A, due 06/01/2033, 3.750%	\$2,250,000.00	\$0.00	\$0.00	\$0.00
(221)	Trimble Co. 2023 Ser A, due 06/01/2054, 4.700%	\$3,055,000.00	\$0.00	\$0.00	\$0.00
(221)		\$0.00	\$0.00	\$0.00	\$0.00
(221)	Interest Rate Swaps	\$558,862.00	\$0.00	\$0.00	\$0.00
(221)		\$0.00	\$0.00	\$0.00	\$0.00
(221)	First Mortgage Bonds:	\$0.00	\$0.00	\$0.00	\$0.00
(221)	2010 due 11/15/2040, 5.125%	\$14,606,250.00	\$0.00	\$0.00	\$0.00
(221)	2013 due 11/15/2043, 4.650%	\$10,187,368.00	\$0.00	\$0.00	\$0.00
(221)	2015 due 10/01/2025, 3.300%	\$11,309,230.00	\$0.00	\$0.00	\$0.00
(221)	2015 due 10/01/2045, 4.375%	\$11,926,258.00	\$0.00	\$0.00	\$0.00
(221)	2019 due 04/01/2049, 4.250%	\$17,000,000.00	\$0.00	\$0.00	\$0.00
(221)	20203 due 04/15/2033, 5.450%	\$21,800,000.00	\$0.00	\$0.00	\$0.00
Total (221)		\$101,193,587.00	\$0.00	\$0.00	\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Long-Term Debt (221,222,223 and 224) (Ref Page: 256) (Part Two)

Class Series and Name (a)	Interest Amount (f)	Held - Reaquired Bonds	Held - Sinking and Other	Redemption Price Per \$100
Acct 222 Reacquired Bonds				
(222)				
Total (222)				
Acct 223 Advances from Associated Companies				
(223)				
Total (223)				
Acct 224 Other Long Term Debt				
(224)				
Total (224)				

Note:

Due to software space limitations, see footnote information provided in total in hard copy FERC Form 1.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Unamortized Debt Expense (181,225,226) (Ref Page: 258)

Designation of Long-Term		Principal Amount of Debt	Total Expense Premium or	Amortization Period From (d)	Amortization Period To (e)
Acct 181					
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)	Jefferson Co. 2001 Ser A, due 09/01/2026, 0.900%	\$22,500,000.00	\$440,697.00	3/6/2002	9/1/2026
(181)	Trimble Co. 2001 Ser A, due 09/01/2026, 0.625%	\$27,500,000.00	\$799,357.00	3/6/2002	9/1/2026
(181)	Jefferson Co. 2001 Ser B, due 11/01/2027, 1.350%	\$35,000,000.00	\$753,491.00	3/22/2002	11/1/2027
(181)	Trimble Co. 2001 Ser B, due 11/01/2027, 1.350%	\$35,000,000.00	\$753,530.00	3/22/2002	11/1/2027
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)	2010 due 11/15/2040, 5.125%	\$285,000,000.00	\$3,570,026.00	11/16/2010	11/15/2040
(181)		\$0.00	\$0.00		
(181)		\$0.00	\$0.00		
(181)	Lou. Metro 2003 Ser A, due 10/01/2033, 2.000%	\$128,000,000.00	\$6,791,072.00	11/20/2003	10/1/2033
(181)	Lou. Metro 2007 Ser B, due 06/01/2033, Var	\$35,200,000.00	\$1,691,978.00	4/26/2007	6/1/2033
(181)		\$0.00	\$0.00		
(181)	Lou. Metro 2005 Ser A, due 02/01/2035, 1.750%	\$40,000,000.00	\$1,771,967.00	4/13/2005	2/1/2035

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Unamortized Debt Expense (181,225,226) (Ref Page: 258)

	Designation of Long-Term	Principal Amount of Debt	Total Expense Premium or	Amortization Period From (d)	Amortization Period To (e)
(181)	Lou. Metro 2007 Ser A, due 06/01/2033, Var	\$31,000,000.00	\$1,518,920.00	4/26/2007	6/1/2033
(181)	2013 due 11/15/2043, 4.650%	\$250,000,000.00	\$2,742,758.00	11/14/2013	11/15/2043
(181)		\$0.00	\$0.00		
(181)	2015 due 10/01/2025, 3.300%	\$300,000,000.00	\$2,374,181.00	9/28/2015	10/1/2025
(181)	2015 due 10/01/2045, 4.375%	\$250,000,000.00	\$2,569,890.00	9/28/2015	10/1/2045
(181)	Trimble Co. 2016 Ser A, due 09/01/2044, 1.300%	\$125,000,000.00	\$1,536,442.00	9/15/2016	9/1/2044
(181)	Trimble Co. 2017 Ser A, due 06/01/2033, 3.750%	\$60,000,000.00	\$699,660.00	6/1/2017	6/1/2033
(181)		\$0.00	\$0.00		
(181)	2019 due 04/01/2049, 4.250%	\$400,000,000.00	\$4,266,089.00	4/1/2019	4/1/2049
(181)		\$0.00	\$0.00		
(181)	2023 due 04/15/2033, 5.450%	\$400,000,000.00	\$3,483,529.00	3/20/2023	4/15/2033
(181)	Trimble County 2023 Series A, due 06/01/2054, 4.70	\$65,000,000.00	\$728,189.00	12/6/2023	6/1/2054
Total (181)		\$2,489,200,000.00	\$36,491,776.00		
Acct 225					
(225)					
Total (225)					
Acct 226					
(226)		\$0.00	\$0.00		
(226)		\$0.00	\$0.00		
(226)	2010 due 11/15/2040, 5.125%	\$285,000,000.00	\$3,100,600.00	11/16/2010	11/15/2040
(226)	2013 due 11/15/2043, 4.650%	\$250,000,000.00	\$1,800,000.00	11/14/2013	11/15/2043
(226)	2015 due 10/01/2025, 3.300%	\$300,000,000.00	\$129,000.00	9/28/2015	10/1/2025
(226)	2015 due 10/01/2045, 4.375%	\$250,000,000.00	\$207,500.00	9/28/2015	10/1/2045
(226)	2019 due 04/01/2049, 4.250%	\$400,000,000.00	\$472,000.00	4/1/2019	4/1/2049
(226)	2023 due 04/15/2033, 5.450%	\$400,000,000.00	\$912,000.00	3/20/2023	4/15/2033
(226)		\$0.00	\$0.00		
(226)		\$0.00	\$0.00		
(226)		\$0.00	\$0.00		
(226)		\$0.00	\$0.00		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Unamortized Debt Expense (181,225,226) (Ref Page: 258)

Designation of Long-Term	Principal Amount of Debt	Total Expense Premium or	Amortization Period From (d)	Amortization Period To (e)
(226)	\$0.00	\$0.00		
(226)	\$0.00	\$0.00		
(226)	\$0.00	\$0.00		
(226)	\$0.00	\$0.00		
Total (226)	\$1,885,000,000.00	\$6,621,100.00		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Unamortized Debt Expense (181,225,226) (Ref Page: 258) (Part Two)

Designation of Long-Term		Beginning of Year (f)	Debits (g)	Credits (h)	Balance End of Year (i)
Acct 181					
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)	Jefferson Co. 2001 Ser A, due 09/01/2026, 0.900%	\$88,804.00	\$0.00	\$33,301.00	\$55,503.00
(181)	Trimble Co. 2001 Ser A, due 09/01/2026, 0.625%	\$132,360.00	\$0.00	\$49,635.00	\$82,725.00
(181)	Jefferson Co. 2001 Ser B, due 11/01/2027, 1.350%	\$141,871.00	\$0.00	\$37,010.00	\$104,861.00
(181)	Trimble Co. 2001 Ser B, due 11/01/2027, 1.350%	\$141,871.00	\$0.00	\$37,010.00	\$104,861.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)	2010 due 11/15/2040, 5.125%	\$2,011,972.00	\$0.00	\$119,248.00	\$1,892,724.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)	Lou. Metro 2003 Ser A, due 10/01/2033, 2.000%	\$608,209.00	\$0.00	\$62,381.00	\$545,828.00
(181)	Lou. Metro 2007 Ser B, due 06/01/2033, Var	\$128,569.00	\$0.00	\$13,683.00	\$114,886.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)	Lou. Metro 2005 Ser A, due 02/01/2035, 1.750%	\$127,342.00	\$0.00	\$50,936.00	\$76,406.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Unamortized Debt Expense (181,225,226) (Ref Page: 258) (Part Two)

	Designation of Long-Term	Beginning of Year (f)	Debits (g)	Credits (h)	Balance End of Year (i)
(181)	Lou. Metro 2007 Ser A, due 06/01/2033, Var	\$128,569.00	\$0.00	\$13,683.00	\$114,886.00
(181)	2013 due 11/15/2043, 4.650%	\$1,813,289.00	\$0.00	\$91,247.00	\$1,722,042.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)	2015 due 10/01/2025, 3.300%	\$415,867.00	\$0.00	\$237,638.00	\$178,229.00
(181)	2015 due 10/01/2045, 4.375%	\$1,863,438.00	\$0.00	\$85,675.00	\$1,777,763.00
(181)	Trimble Co. 2016 Ser A, due 09/01/2044, 1.300%	\$341,496.00	\$0.00	\$93,136.00	\$248,360.00
(181)	Trimble Co. 2017 Ser A, due 06/01/2033, 3.750%	\$415,765.00	\$0.00	\$44,152.00	\$371,613.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)	2019 due 04/01/2049, 4.250%	\$3,591,649.00	\$0.00	\$142,243.00	\$3,449,406.00
(181)		\$0.00	\$0.00	\$0.00	\$0.00
(181)	2023 due 04/15/2033, 5.450%	\$3,213,496.00	\$0.00	\$345,951.00	\$2,867,545.00
(181)	Trimble County 2023 Series A, due 06/01/2054, 4.70	\$640,667.00	\$74,500.00	\$210,367.00	\$504,800.00
Total (181)		\$15,805,234.00	\$74,500.00	\$1,667,296.00	\$14,212,438.00
Acct 225					
(225)					
Total (225)					
Acct 226					
(226)		\$0.00	\$0.00	\$0.00	\$0.00
(226)		\$0.00	\$0.00	\$0.00	\$0.00
(226)	2010 due 11/15/2040, 5.125%	\$1,744,073.00	\$0.00	\$103,370.00	\$1,640,703.00
(226)	2013 due 11/15/2043, 4.650%	\$1,192,223.00	\$0.00	\$59,994.00	\$1,132,229.00
(226)	2015 due 10/01/2025, 3.300%	\$22,557.00	\$0.00	\$12,889.00	\$9,668.00
(226)	2015 due 10/01/2045, 4.375%	\$150,395.00	\$0.00	\$6,915.00	\$143,480.00
(226)	2019 due 04/01/2049, 4.250%	\$397,268.00	\$0.00	\$15,733.00	\$381,535.00
(226)	2023 due 04/15/2033, 5.450%	\$841,304.00	\$0.00	\$90,571.00	\$750,733.00
(226)			\$0.00	\$0.00	\$0.00
(226)			\$0.00	\$0.00	\$0.00
(226)			\$0.00	\$0.00	\$0.00
(226)			\$0.00	\$0.00	\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024
Unamortized Debt Expense (181,225,226) (Ref Page: 258) (Part Two)

Designation of Long-Term	Beginning of Year (f)	Debits (g)	Credits (h)	Balance End of Year (i)
(226)		\$0.00	\$0.00	\$0.00
(226)		\$0.00	\$0.00	\$0.00
(226)		\$0.00	\$0.00	\$0.00
(226)		\$0.00	\$0.00	\$0.00
Total (226)	\$4,347,820.00	\$0.00	\$289,472.00	\$4,058,348.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Unamortized Loss and Gain on Reqquired Debt (189,257) (Ref Page: 260)

	Designation of Long-	Date Reacquired (b)	Principle of Debt	Net Gain or Loss (d)	Balance Beginning of	Balance End of Year (f)
Acct 189						
(189)			\$0.00	\$0.00	\$0.00	\$0.00
(189)			\$0.00	\$0.00	\$0.00	\$0.00
(189)			\$0.00	\$0.00	\$0.00	\$0.00
(189)			\$0.00	\$0.00	\$0.00	\$0.00
(189)			\$0.00	\$0.00	\$0.00	\$0.00
(189)			\$0.00	\$0.00	\$0.00	\$0.00
(189)	1976 Series B, due 09/01/2006	8/1/1993	\$35,200,000.00	\$439,383.00	\$49,948.00	\$44,632.00
(189)	1975 Series A, due 09/01/2000	10/1/1992	\$31,000,000.00	\$286,757.00	\$42,790.00	\$38,236.00
(189)	1987 Series A, due 08/01/1997	10/1/1992	\$60,000,000.00	\$2,574,187.00	\$385,996.00	\$344,916.00
(189)			\$0.00	\$0.00	\$0.00	\$0.00
(189)	1990 Series A TC, due 11/01/2020	8/1/2000	\$83,335,000.00	\$4,298,037.00	\$1,473,923.00	\$1,402,462.00
(189)	1996 Series A JC, due 09/01/2026	3/1/2002	\$22,500,000.00	\$1,896,244.00	\$206,433.00	\$128,862.00
(189)	1996 Series A TC, due 09/01/2026	3/1/2002	\$27,500,000.00	\$1,601,630.00	\$174,348.00	\$108,834.00
(189)	1997 Series A JC, due 11/01/2027	3/1/2002	\$35,000,000.00	\$1,256,362.00	\$187,971.00	\$138,830.00
(189)	1997 Series A TC, due 11/01/2027	3/1/2002	\$35,000,000.00	\$1,251,639.00	\$187,280.00	\$138,320.00
(189)	1990 Series B TC, due 10/01/2020	10/1/2002	\$41,665,000.00	\$1,671,182.00	\$661,971.00	\$629,877.00
(189)	1995 Series A JC, due 11/01/2005	11/1/2005	\$40,000,000.00	\$1,397,647.00	\$519,233.00	\$472,299.00
(189)	1993 Series A JC, due 11/01/2003	11/1/2003	\$26,000,000.00	\$5,683,169.00	\$1,849,409.00	\$1,659,326.00
(189)			\$0.00	\$0.00	\$0.00	\$0.00
(189)	1992 Series A JC, due 09/01/2017	4/26/2007	\$31,000,000.00	\$130,784.00	\$47,103.00	\$42,090.00
(189)	1992 Series A TC, due 09/01/2017	4/26/2007	\$60,000,000.00	\$172,943.00	\$62,286.00	\$55,658.00
(189)	1993 Series A JC, due 08/15/2013	4/26/2007	\$35,200,000.00	\$74,067.00	\$26,676.00	\$23,837.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Unamortized Loss and Gain on Reqccquired Debt (189,257) (Ref Page: 260)

	Designation of Long-	Date Reacquired (b)	Principle of Debt	Net Gain or Loss (d)	Balance Beginning of	Balance End of Year (f)
(189)	Louisville Metro 2005A, due 02/01/2035, 2.20%	3/24/2008	\$40,000,000.00	\$1,325,894.00	\$418,635.00	\$380,793.00
(189)			\$0.00	\$0.00	\$0.00	\$0.00
(189)	Louisville Metro 2003A, due 09/01/2033, 1.65%	7/8/2008	\$128,000,000.00	\$3,076,081.00	\$1,188,657.00	\$1,066,486.00
(189)	Louisville Metro 2007A, due 06/01/2033, 1.15%	4/4/2008	\$31,000,000.00	\$915,910.00	\$243,088.00	\$217,216.00
(189)	Louisville Metro 2007B, due 06/01/2033, 1.60%	4/4/2008	\$35,200,000.00	\$620,418.00	\$232,553.00	\$207,801.00
(189)			\$0.00	\$0.00	\$0.00	\$0.00
(189)	1996 Series A TC, due 09/01/2026	12/15/2014	\$27,500,000.00	\$126,410.00	\$28,772.00	\$17,960.00
(189)	1997 Series A JC, due 11/01/2027	12/15/2014	\$35,000,000.00	\$141,675.00	\$42,163.00	\$31,141.00
(189)	1997 Series A TC, due 11/01/2027	12/15/2014	\$35,000,000.00	\$141,700.00	\$42,155.00	\$31,135.00
(189)	Trimble Co. 2000 Series A, due 08/01/2030, Var	9/15/2016	\$83,335,000.00	\$539,470.00	\$398,752.00	\$379,419.00
(189)	Trimble Co. 2002 Series A, due 10/01/2032, Var	9/15/2016	\$41,665,000.00	\$598,984.00	\$442,743.00	\$421,277.00
(189)	Revolving Credit Facility	7/28/2014	\$500,000,000.00	\$285,775.00	\$25,412.00	\$16,719.00
(189)	Trimble Co. 2007 Series A, due 06/01/2033, 4.60%	6/1/2017	\$60,000,000.00	\$760,544.00	\$447,528.00	\$399,900.00
(189)	Jefferson Co. 2001 Series A, due 09/01/2027, Var	11/28/2017	\$10,104,000.00	\$207,302.00	\$77,885.00	\$56,596.00
(189)	Jefferson Co. 2001 Series A, due 09/01/2026, Var	9/3/2020	\$22,500,000.00	\$59,952.00	\$26,675.00	\$16,652.00
(189)	Trimble Co. 2016 Series A, due 09/01/2044, Var	9/3/2020	\$125,000,000.00	\$777,444.00	\$669,662.00	\$637,195.00
(189)	U.S. Bank Term Loan due 07/29/2024	3/21/2023	\$300,000,000.00	\$147,531.00	\$136,059.00	\$121,378.00
Total (189)			\$2,037,704,000.00	\$32,459,121.00	\$10,296,106.00	\$9,229,847.00
Acct 257						
(257)						
Total (257)						

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes (Ref Page: 261)

Details (a)		Amount (b)
Net Income for the Year		\$297,195,694.00
Reconciling Items for the Year		
Taxable Income Not Reported on Books		
	Contribution in Aid of Construction	\$10,923,742.00
	Demand Side Management	\$8,141,000.00
	Environmental Cost Recovery	\$7,941,000.00
	FAC Under Recovery KY	\$2,987,000.00
Deductions Recorded on Books Not Deducted For Return		
	Federal Income Taxes:Utility Operating Income	\$59,909,778.00
	Federal Income Taxes: Other Income and Deductions	\$225,217.00
	Provision for Deferred Income Taxes	\$7,309,293.00
	Amort. of Reg Assets/Liabilities due to Swaps	\$960,356.00
	Amortization of Storm Regulatory Assets	\$896,709.00
	Capitalized Interest	\$8,995,797.00
	Customer Advances for Construction	\$2,319,460.00
	Loss on Reacquired Debt Amortization	\$1,066,259.00
	Nondeductible Expenses	\$1,979,078.00
	Performance Incentive	\$1,468,672.00
	Plant Outage Normalization - Reg Asset	\$2,453,166.00
	Post Retirement Benefits	\$2,010,901.00
	R & D Costs - Section 174	\$4,322,507.00
	Swap Termination	\$947,672.00
	Other	\$1,098,084.00
		\$0.00
		\$0.00
		\$0.00
Income Recorded on Books Not Included in Return		
	Amortization of Investment Tax Credit	\$905,250.00
	AFUDC Flow Through	\$6,515,647.00
	AFUDC Debt	\$3,200,882.00
	Gas Line Tracker	\$4,210,000.00
	Purchased Gas Adjustment	\$17,982,186.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes (Ref Page: 261)

Details (a)		Amount (b)
Deductions on Return Not Charged Against Book Income		
	Tax over Book Depreciation, Net and Repairs	\$47,113,440.00
	AMI Regulatory Assets and Liabilities	\$4,296,569.00
	Bad Debts Reserve	\$1,217,646.00
	Cost of Removal	\$25,571,789.00
	Capitalized Property Tax	\$1,736,899.00
	Coal Combustion Residual ARO	\$3,302,796.00
	Leases ASC 842	\$581,152.00
	May 2024 Storms	\$4,364,268.00
	Pensions - Regulatory Asset	\$3,284,858.00
	September 2024 Storms	\$1,547,692.00
	Other	\$1,128,228.00
		\$0.00
		\$0.00
Federal Tax Net Income		\$296,192,083.00
Show Computation of Tax		
	21 % Rounded	\$62,200,337.00
	Less: Tax Credits & Adj PY Taxes to Accrual	(\$2,065,342.00)
	Total	\$60,134,995.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Taxes Accrued, Prepaid and Charged During Year (Ref Page: 262)

Kind of Instruction (a)	Bal Beg Yr Taxes Accr (b)	Bal Beg Yr Prepaid Taxes (c)	Taxes Chrg (d)
Federal:	\$0.00	\$0.00	\$0.00
Income	\$4,823,652.00	\$0.00	\$60,093,748.00
FICA	\$1,013,685.00	\$0.00	\$9,044,313.00
	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
Kentucky & Other States:	\$0.00	\$0.00	\$0.00
Income	\$985,253.00	\$0.00	\$10,647,521.00
Public Service Commission	\$0.00	\$1,144,485.00	\$2,411,001.00
Use (Kentucky)	\$372,545.00	\$0.00	\$8,272,163.00
Use (Indiana)	(\$1.00)	\$0.00	\$5,529.00
	\$0.00	\$0.00	\$0.00
Federal & Kentucky:	\$0.00	\$0.00	\$0.00
Unemployment Insurance	\$21,466.00	\$0.00	\$83,843.00
	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
Kentucky & Indiana:	\$0.00	\$0.00	\$0.00
Property Taxes	\$33,526,464.00	\$0.00	\$48,723,722.00
	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
Total	\$40,743,064.00	\$1,144,485.00	\$139,281,840.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Taxes Accrued, Prepaid and Charged During Year (Ref Page: 262) (Part Two)

Kind of Instruction (a)	Taxes Paid (e)	Adj (f)	Bal Accr - 236 (g)	Bal Prepaid - 165 (h)
Federal:	\$0.00	\$0.00	\$0.00	\$0.00
Income	\$62,631,012.00	\$0.00	\$2,286,388.00	\$0.00
FICA	\$9,122,411.00	\$0.00	\$935,587.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Kentucky & Other States:	\$0.00	\$0.00	\$0.00	\$0.00
Income	\$10,686,529.00	\$0.00	\$946,245.00	\$0.00
Public Service Commission	\$2,533,033.00	\$0.00	\$0.00	\$1,266,517.00
Use (Kentucky)	\$8,018,925.00	\$0.00	\$625,783.00	\$0.00
Use (Indiana)	\$4,033.00	\$0.00	\$1,495.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Federal & Kentucky:	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Insurance	\$77,500.00	\$0.00	\$27,809.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Kentucky & Indiana:	\$0.00	\$0.00	\$0.00	\$0.00
Property Taxes	\$47,491,820.00	\$0.00	\$34,758,366.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$140,565,263.00	\$0.00	\$39,581,673.00	\$1,266,517.00

Note:
Due to software space limitations see footnote information provided in FERC Form 1.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Taxes Accr, Prepd and Charged - Distribution of Taxes (Ref Page: 262)

Kind of Instruction (a)	Electric (408.1, 409.1) (i)	Gas (408.1, 409.1) (j)	Other (408.1,409.1) (k)	Other Inc and Ded (l)
Federal:	\$0.00	\$0.00	\$0.00	\$0.00
Income	\$51,953,368.00	\$7,956,410.00	\$0.00	\$225,217.00
FICA	\$6,392,094.00	\$2,638,892.00	\$0.00	\$0.00
Kentucky & Other States:	\$0.00	\$0.00	\$0.00	\$0.00
Income	\$9,482,786.00	\$1,108,290.00	\$0.00	\$56,445.00
Public Service Commission	\$1,775,719.00	\$635,282.00	\$0.00	\$0.00
Use (Kentucky)	\$0.00	\$0.00	\$0.00	\$0.00
Use (Indiana)	\$0.00	\$0.00	\$0.00	\$0.00
Federal & Kentucky:	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Insurance	\$66,833.00	\$24,623.00	\$0.00	\$0.00
Miscellaneous	\$30,563.00	\$11,509.00	\$0.00	\$0.00
Kentucky & Indiana:	\$0.00	\$0.00	\$0.00	\$0.00
Property Taxes	\$35,418,979.00	\$11,607,456.00	\$0.00	\$4,272.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$105,120,342.00	\$23,982,462.00	\$0.00	\$285,934.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Taxes Accr, Prepd and Charged - Distribution of Taxes (Ref Page: 262) (Part Two)

Kind of Instruction (a)	Ext Items (409.3) (m)	Other Opn Income (n)	Adj to Ret. Earnings (439)	Other (p)
Federal:	\$0.00	\$0.00	\$0.00	\$0.00
Income	\$0.00	\$0.00	\$0.00	(\$41,247.00)
FICA	\$0.00	\$0.00	\$0.00	\$13,327.00
Kentucky & Other States:	\$0.00	\$0.00	\$0.00	\$0.00
Income	\$0.00	\$0.00	\$0.00	\$0.00
Public Service Commission	\$0.00	\$0.00	\$0.00	\$0.00
Use (Kentucky)	\$0.00	\$0.00	\$0.00	\$8,272,163.00
Use (Indiana)	\$0.00	\$0.00	\$0.00	\$5,529.00
Federal & Kentucky:	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Insurance	\$0.00	\$0.00	\$0.00	(\$7,613.00)
Miscellaneous	\$0.00	\$0.00	\$0.00	(\$42,072.00)
Kentucky & Indiana:	\$0.00	\$0.00	\$0.00	\$0.00
Property Taxes	\$0.00	\$0.00	\$0.00	\$1,693,015.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$9,893,102.00

Note:

Due to software space limitations see footnote information provided in FERC Form 1.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Miscellaneous Current and Accrued Liabilities (242) (Ref Page: 268)

Item (a)		Balance End Yr (b)
	Vested Vacation Pay Accrual	\$6,778,843.00
	No-Notice Gas Payable	\$4,788,422.00
	AR Credits	\$4,483,441.00
	Retirement Income Liability	\$3,091,145.00
	IBNP Medical and Dental Reserve	\$1,465,695.00
	FASB 106 - Post Retirement Benefit	\$1,440,836.00
	Accrued Legal Expense	\$853,000.00
	Home Energy Assistance	\$782,725.00
	Unearned Revenue - Current	\$466,688.00
	Other	\$499,870.00
TOTAL		\$24,650,665.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Other Deferred Credits (253) (Ref Page: 269)

Description (a)	Balance Beg Yr (b)	Debits Acct (c)	Debit Amt (d)	Credits (e)	Balance End Yr (f)
Fiber Maintenance	\$0.00	0	\$0.00	\$41,879.00	\$41,879.00
Deferred Compensation	\$37,639.00	926	\$20,835.00	\$27,143.00	\$43,947.00
Uncertain Tax Position	\$491,687.00	0	\$0.00	\$41,248.00	\$532,935.00
MCI Amortization (Amort Period: 03/2009 - 02/2028)	\$153,318.00	454	\$36,797.00	\$0.00	\$116,521.00
Long-Term Retainage	\$308,829.00	232	\$308,829.00	\$0.00	\$0.00
Def Economic Dev-Utility Settle	\$1,000,000.00	0	\$0.00	\$1,000,000.00	\$2,000,000.00
Uncertain Tax Position - Interest	\$46,928.00	0	\$0.00	\$40,478.00	\$87,406.00
TOTAL	\$2,038,401.00		\$366,461.00	\$1,150,748.00	\$2,822,688.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Accumulated Deferred Income Taxes - Other Property (282) (Ref Page: 274)

Acct (a)	Balance Beg Yr (b)	Amt Acct 410.1 (c)	Amt Acct 411.1 (d)	Amt Acct 410.2 (e)	Amt Acct 411.2 (f)
Account 282					
Electric	\$673,512,699.00	\$62,897,939.00	\$87,002,598.00	\$0.00	\$0.00
Gas	\$189,434,910.00	\$24,602,862.00	\$17,679,725.00	\$0.00	\$0.00
Other (Define)					
Total	\$862,947,609.00	\$87,500,801.00	\$104,682,323.00	\$0.00	\$0.00
Other (specify)					
TOTAL Acct 282	\$862,947,609.00	\$87,500,801.00	\$104,682,323.00	\$0.00	\$0.00
Classification of Total					
Federal Income Tax	\$716,204,348.00	\$68,454,572.00	\$87,196,073.00	\$0.00	\$0.00
State Income Tax	\$146,743,261.00	\$19,046,229.00	\$17,486,250.00	\$0.00	\$0.00
Local Income tax					

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Accumulated Deferred Income Taxes - Other Property (282) (Ref Page: 274) (Part Two)

Acct (a)	Debit Adj Acct (g)	Debit Adj Amt (h)	Credit Adj. Acct (i)	Credit Adj. Amt (j)	Balance End Yr
Account 282					
Electric	182/254	\$3,840,774.00	182/254	\$14,780,676.00	\$660,347,942.00
Gas	254	\$338,430.00	254	\$2,504,990.00	\$198,524,607.00
Other (Define)					
Total		\$4,179,204.00		\$17,285,666.00	\$858,872,549.00
Other (specify)					
TOTAL Acct 282		\$4,179,204.00		\$17,285,666.00	\$858,872,549.00
Classification of Total					
Federal Income Tax		\$3,556,992.00		\$15,525,614.00	\$709,431,469.00
State Income Tax		\$622,212.00		\$1,760,052.00	\$149,441,080.00
Local Income tax					

Note:

Due to software space limitations see footnote information provided in the FERC Form 1.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Accumulated Deferred Income Taxes - Other (283) (Ref Page: 276)

Acct (a)	Balance Beg Yr (b)	Amt Acct 410.1 (c)	Amt Acct 411.1 (d)	Amt Acct 410.2 (e)	Amt Acct 411.2 (f)
Account 283					
Electric	\$82,031,705.00	\$31,943,190.00	\$11,517,964.00	\$0.00	\$0.00
Gas	\$15,571,237.00	\$5,679,850.00	\$3,398,229.00	\$0.00	\$0.00
Other					
Total	\$97,602,942.00	\$37,623,040.00	\$14,916,193.00	\$0.00	\$0.00
Other (Specify)					
TOTAL (Acct 283)	\$97,602,942.00	\$37,623,040.00	\$14,916,193.00	\$0.00	\$0.00
Classification of Total					
Federal Income Tax	\$77,812,480.00	\$30,494,127.00	\$12,284,306.00	\$0.00	\$0.00
State Income Tax	\$19,790,462.00	\$7,128,913.00	\$2,631,887.00	\$0.00	\$0.00
Local Income tax					

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Accumulated Deferred Income Taxes - Other (283) (Ref Page: 276) (Part Two)

Acct (a)	Debit Adj Acct (g)	Debit Adj Amt (h)	Credit Adj. Acct (i)	Credit Adj. Amt (j)	Balance End Yr
Account 283					
Electric	182	\$380,594.00	182	\$666,487.00	\$102,742,824.00
Gas	182	\$72,218.00	182	\$270,315.00	\$18,050,955.00
Other					
Total		\$452,812.00		\$936,802.00	\$120,793,779.00
Other (Specify)					
TOTAL (Acct 283)		\$452,812.00		\$936,802.00	\$120,793,779.00
Classification of Total					
Federal Income Tax		\$202,451.00		\$766,759.00	\$96,586,609.00
State Income Tax		\$250,361.00		\$170,043.00	\$24,207,170.00
Local Income tax					

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Other Regulatory Liabilities (Acct 254) (Ref Page: 278)

Description and Purpose	Bal Beg Yr (b)	Debit Acct Credited (c)	Debits Amount (d)	Credits (e)	Balance End Yr (f)
ASC 740 - Income Taxes	\$466,308,339.00	Various	\$17,357,626.00	\$37,985.00	\$448,988,698.00
DSM Cost Recovery	\$0.00	440-445	\$1,725,000.00	\$8,814,000.00	\$7,089,000.00
AMI Legacy Meters	\$86,009.00	0	\$0.00	\$593,729.00	\$679,738.00
Forward Starting Swaps Gains	\$28,509,104.00	427	\$1,437,632.00	\$0.00	\$27,071,472.00
Fuel Adjustment Clause	\$0.00	440-445	\$4,001,000.00	\$4,001,000.00	\$0.00
Off-System Sales Tracker	\$250,000.00	440-445	\$1,161,000.00	\$1,067,000.00	\$156,000.00
Environmental Cost Recovery	\$0.00	440-445	\$1,528,000.00	\$7,791,000.00	\$6,263,000.00
Gas Supply Clause	\$15,422,998.00	480-482	\$29,660,272.00	\$14,237,274.00	\$0.00
0	\$0.00	0	\$0.00	\$0.00	\$0.00
AMI O&M Savings - Gas	\$507,837.00	0	\$0.00	\$1,253,623.00	\$1,761,460.00
AMI O&M Savings - Electric	\$638,632.00	0	\$0.00	\$983,874.00	\$1,622,506.00
ASC 715 - Pension and Postretirement	\$16,599,039.00	926/107	\$410,647.00	\$2,735,277.00	\$18,923,669.00
Total	\$528,321,958.00		\$57,281,177.00	\$41,514,762.00	\$512,555,543.00

Note:

Due to software space limitations see footnote information provided in the FERC Form 1.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Operating Revenues (Ref Page: 301)

	Rev for Transistion Current	Rev for Transistion Prev Yr	GRI and ACA Current Yr (d)	GRI and ACA Prev Yr (e)	other Current Yr (f)
Sales (480-484)	\$344,910,033.00	\$397,044,844.00	\$0.00	\$0.00	\$0.00
Intracompany Transfers (485)					
Forfeited Discounts (487)	\$995,741.00	\$1,275,944.00	\$0.00	\$0.00	\$0.00
Miscellaneous Service Revenues (488)	\$117,416.00	\$88,770.00	\$0.00	\$0.00	\$0.00
Revenues from Transportaion of Gas of Others Through Gathering Facilities (489.1)					
Revenues from Transportaion of Gas of Others Through Transmission Facilities (489.2)					
Revenues from Transportaion of Gas of Others Through Distribution Facilities (489.3)	\$12,390,307.00	\$12,308,287.00	\$0.00	\$0.00	\$0.00
Sales of Prod. Ext. from Natural Gas (490)					
Revenues from Natural Gas Proc. by Others (491)					
Incidental gasoline and Oil Sales (492)					
Rent from Gas Property (493)	\$163,293.00	\$162,257.00	\$0.00	\$0.00	\$0.00
Interdepartmental Rents (494)					
Other Gas Revenues (495)	\$125,622.00	\$31,700.00	\$0.00	\$0.00	\$0.00
Subtotal	\$358,702,412.00	\$410,911,802.00	\$0.00	\$0.00	\$0.00
(Less) Provision for Rate Refunds (496)					
Total	\$358,702,412.00	\$410,911,802.00	\$0.00	\$0.00	\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Operating Revenues (Ref Page: 301) (Part Two)

	Rev for Transistion	Other Prev Yr (g)	Total Current Yr (h)	Total Prev Yr (i)	MCF Current Yr (h)	MCF Prev Yr (i)
Sales (480-484)	\$344,910,033.00	\$0.00	\$344,910,033.00	\$397,044,844.00	26,798,859	26,040,582
Intracompany Transfers (485)						
Forfeited Discounts (487)	\$995,741.00	\$0.00	\$995,741.00	\$1,275,944.00	0	0
Miscellaneous Service Revenues (488)	\$117,416.00	\$0.00	\$117,416.00	\$88,770.00	0	0
Revenues from Transportaion of Gas of Others Through Gathering Facilities (489.1)						
Revenues from Transportaion of Gas of Others Through Transmission Facilities (489.2)						
Revenues from Transportaion of Gas of Others Through Distribution Facilities (489.3)	\$12,390,307.00	\$0.00	\$12,390,307.00	\$12,308,287.00	14,769,096	15,236,128
Sales of Prod. Ext. from Natural Gas (490)						
Revenues from Natural Gas Proc. by Others (491)						
Incidental gasoline and Oil Sales (492)						
Rent from Gas Property (493)	\$163,293.00	\$0.00	\$163,293.00	\$162,257.00	0	0
Interdepartmental Rents (494)						
Other Gas Revenues (495)	\$125,622.00	\$0.00	\$125,622.00	\$31,700.00	0	0
Subtotal	\$358,702,412.00	\$0.00	\$358,702,412.00	\$410,911,802.00	41,567,955	41,276,710
(Less) Provision for Rate Refunds (496)						
Total	\$358,702,412.00	\$0.00	\$358,702,412.00	\$410,911,802.00	41,567,955	41,276,710

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Rev From Transportation of Gas through Gathering Facilities (489.1) (Ref Page: 302)

Rate Schedule and Zone	Rev for Transition Costs	Rev for Transition Costs	Rev for GRI and ACA	Rev for GRI and ACA	Other Rev	Current (f)

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Rev From Transportation of Gas through Gathering Facilities (489.1) (Ref Page: 302) (Part Two)

Rate Schedule and Zone	Other Rev	Previous (g)	Total Operating Rev	Total Operating Rev	MCF	Current (j)	MCF	Previous (k)

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Rev From Transportation of Gas through Transmission Facilities (489.2) (Ref Page: 304)

Rate Schedule and Zone	Rev for Transition Costs	Rev for Transition Costs	Rev for GRI and ACA	Rev for GRI and ACA	Other Rev	Current (f)
RATE FT/PADDY'S RUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Rev From Transportation of Gas through Transmission Facilities (489.2) (Ref Page: 304) (Part Two)

Rate Schedule and Zone	Other Rev	Previous (g)	Total Operating Rev	Total Operating Rev	MCF	Current (j)	MCF	Previous (k)
RATE FT/PADDY'S RUN	\$0.00		\$0.00	\$0.00	0		0	

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Rev From Storing Gas of Others (489.4) (Ref Page: 306)

Rate Schedule and Zone	Rev for Transition Costs	Rev for Transition Costs	Rev for GRI and ACA	Rev for GRI and ACA	Other Rev	Current (f)

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024
Rev From Stroring Gas of Others (489.4) (Ref Page: 306) (Part Two)

Rate Schedule and Zone	Other Rev	Previous (g)	Total Operating Rev	Total Operating Rev	MCF	Current (j)	MCF	Previous (k)

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Other Gas Revenues (495) (Ref Page: 308)

Description of Transaction	Revenues in Dollars
Returned Check Charges - Gas	\$36,395.56
Excess Facilities Charges - Gas	\$87,776.04
Miscellaneous - All Minor Items	\$1,450.00
	\$125,621.60

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Operation and Maintenance - 1. Production (Ref Page: 317)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
1. PRODUCTION EXPENSES		
A. Manufactured Gas Production		
Manufactured Gas Production		
B. Natural Gas Production		
B1. Natural Gas Produciton and Gathering		
Operation		
Operation Supervision and Engineering (750)		
Production Maps and Records (751)		
Gas Well Expenses (752)		
Field Lines Expenses (753)		
Field compressor Station Expenses (754)		
Field Compressor Station Fuel and Power (755)		
Field Measuring and Regulating Station Expenses (756)		
Purification Expenses (757)		
Gas Well Royalties (758)		
Other Expenses (759)		
Rents (760)		
18. Total Operation	\$0.00	
Maintenance		
Maintenance Supervision and Engineering (761)		
Maintenance of Structures and Improvements (762)		
Maintenance of Producing Gas Wells (763)		
Maintenance of Field Lines (764)		
Maintenance of Field Compressor Station Equipment (765)		
Maintenance of Field Measuring and Regulating Station Equipment (766)		
Maintenance of Purification Equipment (767)		
Maintenance of Drilling and Cleaning Equipment (768)		
Maintenance of Other Equipment (769)		
29. Total Maintenance	\$0.00	
Total Natural Gas Production and Gathering (Lines 18,29)	\$0.00	
B2. Products Extraction		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Operation and Maintenance - 1. Production (Ref Page: 317)

Amt for Current Yr (b)		Amt for Prev Yr (c)
Operation		
Operation Supervision and Engineering (770)		
Operation Labor (771)		
Gas Shrinkage (772)		
Fuel (773)		
Power (774)		
Materials (775)		
Operation Supplies and Expenses (776)		
Gas Processed by Others (777)		
Royalties on Products Extracted (778)		
Marketing Expenses (779)		
Products Purchased for Resale (780)		
Variation in Products Inventory (781)		
(Less) Extracted Products Used by the Utility - Credit (782)		
Rents (783)		
47. Total Operation	\$0.00	
Maintenance		
Maintenance Supervision and Engineering (784)		
Maintenance of Structures and Improvements (785)		
Maintenance of Extraction and Refining Equipment (786)		
Maintenance of Pipe Lines (787)		
Maintenance of Extracted Products Storage Equipment (788)		
Maintenance of Compressor Equipment (789)		
Maintenance of Gas Measuring and Regulating Equipment (790)		
Maintenance of Other Equipment (791)		
57. Total Maintenance	\$0.00	
58. Total Products Extraction (Lines 47 and 57)	\$0.00	
C. Exploration and Development		
Operation		
Delay Rentals (795)		
Nonproductive Well Drilling (796)		
Abandoned Leases (797)		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Operation and Maintenance - 1. Production (Ref Page: 317)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
Other Exporation (798)		
65. Total Exploration and Development	\$0.00	
D. Other Gas Supply Expenses		
Operation		
Natural Gas Well Head Purchases (800)		
Natural Gas Well Head Purchases, Intracompany Transfers (800.1)		
Natural Gas Field Line Purchases (801)		
Natural Gas Gasoline Plant Outlet Purchases (802)		
Natural Gas Transmission Line Purchases (803)	\$80,645,698.00	\$123,814,503.00
Natural Gas City Gate Purchases (804)		
Liquified Natural Gas Purchases (804.1)		
Other Gas Purchases (805)		
(Less) Purchases Gas Cost Adjustments (805.1)		
77. Total Purchased Gas	\$80,645,698.00	\$123,814,503.00
78. Exchange Gas (806)	(\$86,889.00)	(\$3,218,692.00)
Purchased Gas Expense		
Well Expense - Purchased Gas (807.1)		
Operation of Purchased Gas Measuring Stations (807.2)		
Maintenance of Purchased Gas Measuring Stations (807.3)		
Purchased Gas Calculations Expenses (807.4)		
Other Purchased Gas Expenses (807.5)	\$1,192,749.00	\$1,164,712.00
85. Total Purchased Gas Expenses	\$1,192,749.00	\$1,164,712.00
Gas Withdrawn from Storage - Debit (808.1)	\$26,616,047.00	\$56,336,842.00
(Less) Gas Delivered to Storage (Credit) (808.2)	\$22,260,061.00	\$24,707,075.00
Withdrawals of Liquefied natural Gas for Processing - Debit (809.1)		
(Less) Deliveries of Natural Gas for Processing- Credit (809.2)		
Gas used in Utility Operation - Credit		
91. Gas Used for Compressor Station Fuel - Credit (810)	(\$258,135.00)	(\$634,492.00)
92. Gas Used for Products Extraction - Credit (811)		
93. Gas Used for Other Utility Operations - Credit (812)	(\$167,758.00)	(\$205,000.00)

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Operation and Maintenance - 1. Production (Ref Page: 317)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
94. Total Gas Used in Utility Operations - Credit (91-93)	(\$425,893.00)	(\$839,492.00)
95. Other Gas Supply Expenses (813)		
97. Total Other Gas Supply Exp (77,78,85,86-89,94,95)	\$85,681,651.00	\$152,550,798.00
Total Production Expenses (3,30,58,65,96)	\$85,681,651.00	\$152,550,798.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024
Gas Operation and Maintenance - 2. Natural Gas Storage (Ref Page: 320)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
A. Underground Storage Expenses		
Operation		
Operation Supervision and Engineering (814)	\$964,363.00	\$1,059,678.00
Maps and Records (815)		
Wells Expenses (816)	\$59,284.00	\$418,672.00
Lines Expenses (817)	\$357,405.00	\$321,375.00
Compressor Station Expenses (818)	\$1,898,251.00	\$2,157,144.00
Compressor Station Fuel and Power (819)	\$258,135.00	\$634,492.00
Measuring and Regulating Station Expenses (820)		
Purification Expenses (821)	\$2,430,517.00	\$1,542,117.00
Exploration and Development (822)		
Gas Losses (823)	\$402,309.00	\$2,993,591.00
Other Expenses (824)	\$21,847.00	\$14,685.00
Storage well Royalties (825)	\$104,242.00	\$149,255.00
Rents (826)		
114. Total Operation	\$6,496,353.00	\$9,291,009.00
Maintenance		
Maintenance Supervision and Engineering (830)	\$476,189.00	\$594,172.00
Maintenance of Structures and Improvements (831)		
Maintenance of Reservoirs and Wells (832)	\$752,028.00	(\$4,628,807.00)
Maintenance of Lines (833)	\$636,858.00	\$953,311.00
Maintenance of Compressor Station Equipment (834)	\$606,523.00	\$640,414.00
Maintenance of Measuring and Regulating Station Equipment (835)	\$6,443.00	\$437.00
Maintenance of Purification Equipmetn (836)	\$692,828.00	\$1,232,587.00
Maintenance of Other Equipment (837)	\$603,905.00	\$493,306.00
124. Total Maintenance	\$3,774,774.00	(\$714,580.00)
Total Underground Storage (Lines 114 and 124)	\$10,271,127.00	\$8,576,429.00
B. Other Storage Expenses		
Operation		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Operation and Maintenance - 2. Natural Gas Storage (Ref Page: 320)

Amt for Current Yr (b)		Amt for Prev Yr (c)
Operation Supervision and Engineering (840)		
Operation Labor and Expenses (841)		
Rents (842)		
Fuel (842.1)		
Power (842.2)		
Gas Losses (842.3)		
134. Total Operation	\$0.00	
Maintenance		
Maintenance Supervision and Engineering (843.1)		
Maintenance of Structures and Improvements (843.2)		
Maintenance of Gas Holders (843.3)		
Maintenance of Purification Equipment (843.4)		
Maintenance of Liquefaction Equipment (843.5)		
Maintenance of Vaporizing Equipment (843.6)		
Maintenance of Compressor Equipment (843.7)		
Maintenance of Measuring and Regulating Equipment (843.8)		
Maintenance of Other Equipment (843.9)		
145. TOTAL Maintenance	\$0.00	
Total Other Storage Expenses (Lines 134 and 145)	\$0.00	
C. Liquefied Natural Gas Terminaling and Processing Expenses		
Operation		
Operation Supervision and Engineering (844.1)		
LNG Processing Terminal Labor and Expenses (844.2)		
Liquefaction Processing Labor and Expenses (844.3)		
Liquefaction Transportaion Labor and Expenses (844.4)		
Measuring and Regulating Labor and Expenses (844.5)		
Compressor Station Labor and Expenses (544.6)		
Communication System Expenses (844.7)		
System Control and Load Dispatching (844.8)		
Fuel (845.1)		
Power (845.2)		
Rents (845.3)		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024
Gas Operation and Maintenance - 2. Natural Gas Storage (Ref Page: 320)

Amt for Current Yr (b)		Amt for Prev Yr (c)
Demurrage Charges (845.4)		
(Less) Wharfage Receipts - Credit (845.5)		
Processing Liquefied or Vaporized Gas by Others (845.6)		
Gas Losses (846.1)		
Other Expenses (846.2)		
Total Operation		\$0.00
Maintenance		
Maintenance Supervision and Engineering (847.1)		
Maintenance of Structures and Improvements (847.2)		
Maintenance of LNG Processing Terminal equipment (847.3)		
Maintenance of LNG Transportation Equipment (847.4)		
Maintenance of Measuring and Regulating Equipment (847.5)		
Maintenance of Compressor Station Equipment (847.6)		
Maintenance of Communication Equipment (847.7)		
Maintenance of Other Equipment (847.8)		
175. Total Maintenance		\$0.00
176. Total Liquefied Nat Gas Terminating and Proc Exp (Lines 165 and 175)		\$0.00
177. Total Natural Gas Storage (Lines 125,146 and 176)		\$10,271,127.00
		\$8,576,429.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
3. TRANSMISSION EXPENSES		
Operation		
Operation Supervision and Engineering (850)	\$136,624.00	\$398,172.00
System Control and Load Dispatching (851)	\$807,004.00	\$908,545.00
Communication System Expenses (852)		
Compressor Station labor and Expenses (853)		
Gas for Compressor Station Fuel (854)		
Other Fuel and Power for Compressor Stations (855)		
Mains Expenses (856)	\$860,014.00	\$956,051.00
Measuring and Regulating Stations Expenses (857)		
Transmission and Compression of Gas by Others (858)		
Other Expenses (859)	\$1,027,971.00	\$945,842.00
Rents (860)	\$49,227.00	\$47,851.00
191. Total Operation	\$2,880,840.00	\$3,256,461.00
Maintenance		
Maintenance Supervision and Engineering (861)		
Maintenance of Structures and Improvements (862)		
Maintenance of Mains (863)	\$2,266,710.00	\$2,027,249.00
Maintenance of Compressor Station Equipment (864)		
Maintenance of Measuring and Regulating Station Equipment (865)		
Maintenance of Communication Equipment (866)		
Maintenance of Other Equipment (867)		
200. Total Maintenance	\$2,266,710.00	\$2,027,249.00
201. Total Transmission Expenses (Total 191 and 200)	\$5,147,550.00	\$5,283,710.00
4. DISTRIBUTION EXPENSES		
Operation		
Operation Supervision and Engineering (870)		
Distribution Load Dispatching (871)	\$1,212,738.00	\$1,146,882.00
Compressor Station Labor and Expenses (872)		
Compressor Station Fuel and Power (873)		
Mains and Services Expenses (874)	\$8,714,762.00	\$8,409,367.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
Measuring and Regulating station Expenses - General (875)	\$371,573.00	\$895,180.00
Measuring and Regulating Station Expenses - Industrial (876)	\$204,962.00	\$235,925.00
Measuring and Regulating Station Expenses - City Gas Check Station (877)	\$252,977.00	\$256,692.00
Meter and House Regulator Expenses (878)	\$3,613,162.00	\$3,978,620.00
Customer Installations Expenses (879)	\$310,498.00	\$294,841.00
Other Expenses (880)	\$7,250,636.00	\$6,857,828.00
Rents (881)	\$25,998.00	\$39,087.00
216. Total Operation	\$21,957,306.00	\$22,114,422.00
Maintenance		
Maintenance Supervision and Engineering (885)		
Maintenance of Structures and Improvements (886)		
Maintenance of Mains (887)	\$8,516,676.00	\$9,018,907.00
Maintenance of Compressor Station Equipment (888)		
Maintenance of Measuring and Regulating Station Equipment - General (889)	\$961,908.00	\$635,993.00
Maintenance of Measuring and Regulating Station Equipment - Industrial (890)	\$896,571.00	\$850,775.00
Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station (891)	\$834,453.00	\$621,197.00
Maintenance of Services (892)	\$4,773,196.00	\$3,517,520.00
Maintenance of Meters and House Regulators (893)		
Maintenance of Other Equipment (894)	\$575,605.00	\$714,241.00
228. Total Maintenance	\$16,558,409.00	\$15,358,633.00
229. Total Distribution Expenses (Lines 216 and 228)	\$38,515,715.00	\$37,473,055.00
5. CUSTOMER ACCOUNTS EXPENSES		
Operation		
Supervision (901)	\$1,251,878.00	\$1,198,673.00
Meter Reading Expenses (902)	\$2,033,119.00	\$2,469,767.00
Customer Records and Collections Expenses (903)	\$5,998,728.00	\$5,840,390.00
Uncollectible Accounts (904)	\$743,581.00	\$518,161.00
Miscellaneous Customer Account Expenses (905)	\$2,197.00	\$4,966.00
237. Total Customer Accounts Expenses	\$10,029,503.00	\$10,031,957.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
Operation		
Supervision (907)	\$60,879.00	\$88,801.00
Customer Assistance Expenses (908)	\$1,749,325.00	\$649,588.00
Informational and Instructional Expenses (909)	\$595,485.00	\$564,642.00
Miscellaneous Customer Service and Informational Expenses (910)	\$386,806.00	\$334,150.00
244. Total Customer Service and Informational Expenses	\$2,792,495.00	\$1,637,181.00
7. SALES EXPENSES		
Operation		
Supervision (911)		
Demonstrating and Selling Expenses (912)	\$643.00	(\$218,296.00)
Advertising Expenses (913)	\$60,716.00	\$80,734.00
Miscellaneous Sales Expenses (916)		
251. TOTAL Sales Expenses	\$61,359.00	(\$137,562.00)
8. ADMINISTRATIVE AND GENERAL EXPENSES		
Operation		
Administrative and General Salaries (920)	\$7,690,899.00	\$8,510,548.00
Office Supplies and Expenses (921)	\$1,757,760.00	\$1,784,027.00
(Less) Administrative Expenses Transferred - Credit (922)	\$858,900.00	\$882,040.00
Outside Services Employed (923)	\$5,787,012.00	\$5,460,001.00
Property Insurance (924)	\$653,792.00	\$687,294.00
Injuries and Damanges (925)	\$1,938,462.00	\$1,162,517.00
Employee Pensions and benefits (926)	\$5,797,372.00	\$6,305,537.00
Franchise Requirements (927)		
Regulatory Commission Expenses (928)	\$20,496.00	\$41,079.00
(Less) Duplicate Charges - Credit (929)	\$211,118.00	\$454,636.00
General Advertising Expenses (930.1)	\$392,716.00	\$624,298.00
Miscellaneous General Expenses (930.2)	\$1,186,277.00	\$1,196,324.00
Rents (931)	\$508,786.00	\$626,186.00
267. Total Operation	\$24,663,554.00	\$25,061,135.00
Maintenance		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Operation and Maintenance - 3 through 8 (Ref Page: 323)

	Amt for Current Yr (b)	Amt for Prev Yr (c)
269. Maintenance of General Plant (935)	\$572,268.00	\$485,694.00
270. Total Administrative and General (Total 267 and 269)	\$25,235,822.00	\$25,546,829.00
Total Gas O and M Expenses (Total Lines 97,177,201,229,237,244,251 and 270)	\$177,735,222.00	\$240,962,397.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Exchange and Imbalance Transactions (Ref Page: 328)

Zone/Rate Schedule	Gas Received Amount (b)	Gas Received MCF (c)	Gas Delivered Amount (d)	Gas Delivered MCF (e)
Texas Gas Transmission -	\$8,958,600.00	2,600,834	\$9,045,489.00	2,652,309
Zone 4 NNS	\$0.00	0	\$0.00	0
Total	\$8,958,600.00	2,600,834	\$9,045,489.00	2,652,309

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Used in Utility Operations (Ref Page: 331)

Purpose (a)	Acct Charged (b)	Natural Gas Used MCF (c)	Natural Gas Amount of Credit (d)	Manufactured Gas MCF (e)	Manufactured Gas Amount of Credit (f)
Gas Used for Compressor Station Fuel - Credit (810)	819	73,166	\$258,135.00	0	\$0.00
Gas Used For Products Extration - Credit (811)					
Gas Shrinkage and Other Usage in Respondent's Own Processing					
Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
Gas Used for Other Utility Operations - Credit (812)					
(Report seperately each principal use. Group minor uses.)					
City Gate Station	875,877	24,024	\$81,861.00	0	\$0.00
Gas Used in Electric Generation	547	0	\$0.00	0	\$0.00
Various	Various	25,015	\$85,897.00	0	\$0.00
Total					

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024
Transmission and Compression of Gas by Others (858) (Ref Page: 332)

Name of Company and Desc. of	* (b)	Amount of Payment (c)	MCF of Gas (d)

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Other Gas Supply Expenses (813) (Ref Page: 334)

Description (a)		Amount (b)
No activity		\$0.00
Total		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Miscellaneous General Expenses (Acct 930.2) (Ref Page: 335)

Description		Amount
Industry association dues		\$123,839.00
Experimental and general research expenses.		
a. Gas Research Institute (GRI)		
b. Other		
Publishing and distributing information and reports to stockholders, trustee, registrar and transfer agent fees and expenses and other expenses		
Other		
	American Gas Association Amortization	\$191,224.00
	Swap Termination Amortization	\$95,924.00
	Prepaid IT Subscriptions	\$263,708.00
	LG&E Center Move	\$17,295.00
	Conference	\$10,441.00
	Stockholder and Debt Service Expenses	\$128,286.00
	Shared Services	\$22,934.00
	Interest Expense	\$291,585.00
	Various Vendors	\$41,041.00
Total		\$1,186,277.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Depreciation, Depletion and Amortization of Gas Plant (403,403.1,404.1,404.2,404.3,405) (Ref Page: 336)

	Depreciation 403 (b)	Depreciation Exp	404.1 (d)	404.2 (e)	404.3 (f)	405 (g)	Total (h)
Intangible Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$2,557.00	\$0.00	\$2,557.00
Production Plant, manufactured gas							
Production and gathering plant, natural gas							
Products extraction plant							
Underground gas storage plant	\$4,370,690.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,370,690.00
Other storage plant							
Base load LNG terminaling and processing plant							
Transmission plant	\$5,433,140.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,433,140.00
Distribution plant	\$30,753,280.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,753,280.00
General Plant	\$721,311.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$721,311.00
Common plant - gas	\$3,254,170.00	\$0.00	\$0.00	\$0.00	\$5,501,308.00	\$0.00	\$8,755,478.00
Other							
Total	\$44,532,591.00	\$0.00	\$0.00	\$0.00	\$5,503,865.00	\$0.00	\$50,036,456.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Depreciation, Depletion and Amortization of Gas Plant (cont) (Ref Page: 338)

Functional Classification (a)		Plant Bases (thousands) (b)	Applied Depr or Amort Rates (c)
Production and Gathering Plant			
Offshore			
Onshore			
	UNDERGROUND GAS STORAGE PLANT	201,921	2
Underground Gas Storage Plant			
Transmission Plant			
Offshore			
Onshore			
	TRANSMISSION PLANT	278,595	2
General Plant			
	GENERAL PLANT	14,686	4
	DISTRIBUTION PLANT	1,286,348	2

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Particulars Concerning Cetrain Income Deductions and Interest Charges Accounts (Ref Page: 340)

Item (a)	Amount (b)
Account 426.1 - Donations	\$0.00
Various	\$577,068.00
Total Account 426.1	\$577,068.00
Account 426.3 - Penalties	\$0.00
Total Account 426.3	\$116,010.00
Account 426.4 - Expenditures for Certain Civic, Po	\$0.00
Total Account 426.4	\$721,931.00
Account 426.5 - Other Deductions	\$0.00
Various	\$662,805.00
Total Account 426.5	\$662,805.00
Account 430 - Interest on Debit Associated Compani	\$0.00
LG&E and KU Energy LLC - 5.15% Interest Rate	\$336,554.00
Total Account 430	\$336,554.00
Account 431 - Other Interest Expense	\$0.00
Short-Term Debt - 5.23% Interest Rate	\$225,765.00
UTP Interest - Fed Inc. Tax - 8% Interest Rate	\$40,478.00
Customer Deposits - 5.38% Interest Rate	\$1,905,692.00
Total Account 431	\$2,171,935.00
	\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Regulatory Commission Expenses (928) (Ref Page: 350)

Description (a)	Assessed by Reg Commission (b)	Expenses of the Utility (c)	Total Expenses (d)	Deferred in 182.3 Beg of Yr (e)	Expenses Incurred Charged to Department
FERC:	\$0.00	\$0.00	\$0.00	\$0.00	
Annual Charge	\$590,126.00	\$0.00	\$590,126.00	\$0.00	Electric
Administrative Charge	\$352,742.00	\$0.00	\$352,742.00	\$0.00	Electric
KPSC:	\$0.00	\$0.00	\$0.00	\$0.00	
KPSC Rate Case Ongoing - EL	\$0.00	\$0.00	\$0.00	\$0.00	Electric
KPSC Rate Case Ongoing - Gas	\$0.00	\$0.00	\$0.00	\$0.00	Gas
KPSC Rate Case - EL 2020-00350 Amortization	\$0.00	\$113,598.00	\$113,598.00	\$113,598.00	Electric
KPSC Rate Case - Gas 2020-00350 Amortization	\$0.00	\$19,989.00	\$19,989.00	\$19,989.00	Gas
Other:	\$0.00	\$0.00	\$0.00	\$0.00	
Electric	\$0.00	\$48,663.00	\$48,663.00	\$0.00	Electric
Gas	\$0.00	\$506.00	\$506.00	\$0.00	Gas
	\$942,868.00	\$182,756.00	\$1,125,624.00	\$133,587.00	

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Regulatory Commission Expenses (928) (Ref Page: 350) (Part Two)

Description (a)	Expenses Incurred Charged to Acct (g)	Expenses Incurred Charged to Amount	Expenses Incurred Deferred to 182.3 (i)	Amortized Contra Acct (j)	Amortized Amt (k)	Deferred in 182.3 End of Yr (l)
FERC:		\$0.00	\$0.00		\$0.00	\$0.00
Annual Charge	928	\$590,126.00	\$0.00		\$0.00	\$0.00
Administrative Charge	928	\$352,742.00	\$0.00		\$0.00	\$0.00
KPSC:		\$0.00	\$0.00		\$0.00	\$0.00
KPSC Rate Case Ongoing - EL		\$0.00	\$88,732.00		\$0.00	\$0.00
KPSC Rate Case Ongoing - Gas		\$0.00	\$40,714.00		\$0.00	\$0.00
KPSC Rate Case - EL 2020-00350 Amortization		\$0.00	\$0.00	928	\$113,598.00	\$0.00
KPSC Rate Case - Gas 2020-00350 Amortization		\$0.00	\$0.00	928	\$19,989.00	\$0.00
Other:		\$0.00	\$0.00		\$0.00	\$0.00
Electric	928	\$48,663.00	\$0.00		\$0.00	\$0.00
Gas	928	\$506.00	\$0.00		\$0.00	\$0.00
		\$992,037.00	\$129,446.00		\$133,587.00	\$0.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Distribution of Salaries and Wages - Electric (Ref Page: 355)

Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
Electric			
Operation			
3. Production	\$18,466,160.00	\$5,377,282.00	\$23,843,442.00
4. Transmission	\$2,959,142.00	\$997,983.00	\$3,957,125.00
5. Distribution	\$7,061,211.00	\$2,190,385.00	\$9,251,596.00
6. Customer Accounts	\$4,771,869.00	\$1,705,488.00	\$6,477,357.00
7. Customer Service and Informational	\$816,026.00	\$281,017.00	\$1,097,043.00
8. Sales	\$1,450.00	\$0.00	\$1,450.00
9. Administrative and General	\$15,584,139.00	\$3,374,728.00	\$18,958,867.00
10. Total Operation	\$49,659,997.00	\$13,926,883.00	\$63,586,880.00
Maintenance			
12. Production	\$12,386,893.00	\$3,724,302.00	\$16,111,195.00
13. Transmission	\$522,436.00	\$158,868.00	\$681,304.00
14. Distribution	\$3,259,695.00	\$846,747.00	\$4,106,442.00
15. Administrative and General	\$542,548.00	\$157,321.00	\$699,869.00
16. Total Maint	\$16,711,572.00	\$4,887,238.00	\$21,598,810.00
Total Operation and Maintenance			
18. Total Production (Lines 3 and 12)	\$30,853,053.00	\$9,101,584.00	\$39,954,637.00
19. Total Transmission (Lines 4 and 13)	\$3,481,578.00	\$1,156,851.00	\$4,638,429.00
20. Total Distribution (Lines 5 and 14)	\$10,320,906.00	\$3,037,132.00	\$13,358,038.00
21. Customer Accounts (Transcribe from Line 6)	\$4,771,869.00	\$1,705,488.00	\$6,477,357.00
22. Customer Service and Informational (Transcribe from Line 7)	\$816,026.00	\$281,017.00	\$1,097,043.00
23. Sales (Transcribe from Line 8)	\$1,450.00	\$0.00	\$1,450.00
24. Administrative and General (Lines 9 and 15)	\$16,126,687.00	\$3,532,049.00	\$19,658,736.00
25. Total Oper. and Maint. (Lines 18-24)	\$66,371,569.00	\$18,814,121.00	\$85,185,690.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Distribution of Salaries and Wages - Gas (Ref Page: 355)

Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
Gas			
Operation			
28. Production -- Manufactured Gas			
29. Production -- Nat. Gas (Including Expl and Dev.)			
20. Other Gas Supply	\$735,044.00	\$236,107.00	\$971,151.00
31. Storage, LNG Terminaling and Processing	\$1,461,976.00	\$453,870.00	\$1,915,846.00
32. Transmission	\$1,650,654.00	\$524,782.00	\$2,175,436.00
33. Distribution	\$6,792,450.00	\$2,064,703.00	\$8,857,153.00
34. Customer Accounts	\$3,599,831.00	\$1,286,596.00	\$4,886,427.00
35. Customer Service and Informational	\$283,465.00	\$97,107.00	\$380,572.00
36. Sales	\$483.00	\$0.00	\$483.00
37. Administrative and General	\$5,988,944.00	\$1,343,385.00	\$7,332,329.00
38. Total Operation	\$20,512,847.00	\$6,006,550.00	\$26,519,397.00
Maintenance			
40. Production -- Manufactured Gas			
41. Production -- Natural Gas			
42. Other Gas Supply			
43. Storage, LNG Terminaling and Processing	\$1,800,161.00	\$529,301.00	\$2,329,462.00
44. Transmission	\$864,788.00	\$247,290.00	\$1,112,078.00
45. Distribution	\$6,498,377.00	\$1,821,758.00	\$8,320,135.00
46. Administrative and General	\$243,753.00	\$70,681.00	\$314,434.00
47. Total Maint	\$9,407,079.00	\$2,669,030.00	\$12,076,109.00
Total Operation and Maintenance			
50. Total Production -- Manufactured Gas (Lines 28 and 40)			
51. Total Production -- Natural Gas (Lines 29 and 41)			
52. Total Other Gas Supply (Lines 30 and 42)	\$735,044.00	\$236,107.00	\$971,151.00
53. Total Storage LNG Terminaling and Processing (Lines 31 and 43)	\$3,262,137.00	\$983,171.00	\$4,245,308.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Distribution of Salaries and Wages - Gas (Ref Page: 355)

Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
54. Total Transmission (Lines 32 and 44)	\$2,515,442.00	\$772,072.00	\$3,287,514.00
55. Total Distribution (Lines 33 and 45)	\$13,290,827.00	\$3,886,461.00	\$17,177,288.00
56. Customer Accounts (Transcribe Line 34)	\$3,599,831.00	\$1,286,596.00	\$4,886,427.00
57. Customer Service and Informational (Transcribe Line 35)	\$283,465.00	\$97,107.00	\$380,572.00
58. Sales (Transcribe Line 36)	\$483.00	\$0.00	\$483.00
59. Administrative and General (Line 37 + 46)	\$6,232,697.00	\$1,414,066.00	\$7,646,763.00
60. Total Operation and Maint (Lines 50-59)	\$29,919,926.00	\$8,675,580.00	\$38,595,506.00
Other Utility Departments			
62. Operation and Maintenance			
63. Total All Utility Dept (Lines 25,60,62)	\$96,291,495.00	\$27,489,701.00	\$123,781,196.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Distribution of Salaries and Wages - Utility Plant (Ref Page: 356)

Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
Utility Plant			
Construction (By Utility Departments)			
66. Electric Plant	\$15,114,913.00	\$18,510,800.00	\$33,625,713.00
67. Gas Plant	\$7,170,823.00	\$7,162,233.00	\$14,333,056.00
68. Other 0	\$5,107,018.00	\$766,258.00	\$5,873,276.00
69. Total Construction	\$27,392,754.00	\$26,439,291.00	\$53,832,045.00
70. Plant Removal (By Utility Departments)			
71. Electric Plant	\$2,328,565.00	\$1,540,251.00	\$3,868,816.00
72. Gas Plant	\$552,304.00	\$467,548.00	\$1,019,852.00
73. Other 0	\$5,705.00	\$1,242.00	\$6,947.00
74. Total Plant Removal	\$2,886,574.00	\$2,009,041.00	\$4,895,615.00
75. Other Accounts			
Accounts Receivable	\$265,677.00	\$85,973.00	\$351,650.00
Deferred Debits	\$2,098,310.00	\$19,344.00	\$2,117,654.00
Civic, Political and Related Activities and Other	\$276,274.00	\$82,565.00	\$358,839.00
Accounts Receivable (Non-juris - Trimble County)	\$2,295,298.00	\$665,955.00	\$2,961,253.00
76. Total Other Accounts	\$4,935,559.00	\$853,837.00	\$5,789,396.00
77. Total Salaries and Wages	\$131,506,382.00	\$56,791,870.00	\$188,298,252.00

Note:

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Charges for Outside Professional and Other Consultative Services (Ref Page: 358)

Description (a)	* (b)	Amount (2)
MILLER PIPELINE		\$19,197,954.00
SOUTHERN PIPELINE CONST CO		\$10,450,797.00
GRIDHAWK LLC		\$4,020,269.00
OPS PLUS INC		\$3,061,446.00
ACCENTURE LLP		\$2,384,152.00
LANDIS GYR TECHNOLOGY INC		\$2,348,479.00
ELSTER SOLUTIONS LLC		\$2,150,146.00
ROSEN USA		\$2,078,422.00
FISHEL CO		\$1,680,189.00
ENSITE USA INC		\$1,664,921.00
STOLL CONSTRUCTION AND PAVING CO INC		\$1,437,813.00
BRATCHER SERVICES LLC		\$1,364,339.00
SCOPE SERVICES INC		\$1,340,080.00
NTC		\$1,012,853.00
TRC		\$916,663.00
DAVIS H ELLIOT COMPANY INC		\$847,591.00
EN ENGINEERING LLC		\$821,891.00
RUNYON OIL TOOLS INC		\$808,467.00
BAKER HUGHES		\$741,273.00
OLAMETER CORPORATION		\$730,377.00
J Y LEGNER ASSOCIATES INC		\$729,088.00
DOE ANDERSON INC		\$713,287.00
SAMAC PAINTING INC		\$649,049.00
WAYNE COUNTY WELL SURVEYS INC		\$633,837.00
SAFE ZONE SERVICES LLC		\$597,167.00
AREA WIDE PROTECTIVE		\$454,944.00
US BANK NATIONAL ASSOCIATION ND		\$433,527.00
SOLAR ALLIANCE SOUTHEAST LLC		\$416,693.00
COMSTOCK BROTHERS ELECTRIC		\$401,494.00
TRANSERVICE		\$395,539.00
FRANKLIN WELL SERVICES INC		\$330,122.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Charges for Outside Professional and Other Consultative Services (Ref Page: 358)

Description (a)	* (b)	Amount (2)
BROADRIDGE CUSTOMER COMMUNICATIONS		\$322,215.00
IVEY MECHANICAL LLC		\$302,175.00
AVEVA SOFTWARE LLC		\$288,449.00
IMR TEST LABS		\$281,766.00
KELLEY CONSTRUCTION INC		\$267,156.00
EMERALD ENERGY AND EXPLORATION LAND COMPANY		\$252,322.00
OTHER		\$9,827,284.00
TOTAL		\$76,354,236.00

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Compressor Stations (Ref Page: 508)

Name of Station and	Number of Units (b)	Certified Horsepower (c)	Plant Cost (d)	Fuel or Power (e)	Fuel or Power Type
Magnolia Compressor Station	7	11,560	\$50,711,392.00	\$245,745.00	Natural Gas
Muldraugh Compressor Station	9	9,545	\$78,588,907.00	\$12,390.00	Natural Gas
Field Compressor Stations for Self-Use	0	0	\$0.00	\$0.00	
Recover Underground Storage Gas	0	0	\$0.00	\$0.00	
Doe-Run-Brandenburg, KY and Laconia, IN	0	0	\$522,930.00	\$0.00	Gas/Electricity
Muldraugh-Muldraugh, KY	0	0	\$0.00	\$0.00	Electricity
Center Compressor Station	0	0	\$7,820,396.00	\$0.00	Natural Gas

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Compressor Stations (Ref Page: 508) (Part Two)

Name of Station and	Other (f)	Gas for Comp Fuel MCF	Total Comp Hours	Comp operating at Time	Date of Station Peak (j)
Magnolia Compressor Station	\$1,982,327.00	81,043	6,314	4	12/21/2024
Muldraugh Compressor Station	\$2,613,633.00	87,470	643	2	1/20/2024
Field Compressor Stations for Self-Use	\$0.00	0	0	0	
Recover Underground Storage Gas	\$0.00	0	0	0	
Doe-Run-Brandenburg, KY and Laconia, IN	\$0.00	0	0	0	
Muldraugh-Muldraugh, KY	\$0.00	0	0	0	
Center Compressor Station	\$695.00	0	0	0	

Note:

Muldraugh-Muldraugh, KY Station was retired in 2024.

Doe-Run-Brandenburg, KY Station is a retired station but there are still plant costs associated with the station.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Storage Projects (Ref Page: 512)

	Gas Belonging to Respondent MCF (b)	Gas Belonging to Others MCF (c)	Total MCF (d)
Storage Operations (in MCF)			
Gas Delivered to Storage			
January	0	0	0
February	0	0	0
March	84,909	0	84,909
April	633,713	0	633,713
May	1,345,815	0	1,345,815
June	1,660,827	0	1,660,827
July	940,446	0	940,446
August	928,858	0	928,858
September	1,163,031	0	1,163,031
October	743,236	0	743,236
November	299,448	0	299,448
December	0	0	0
Total	7,800,283	0	7,800,283
Gas Withdrawn from Storage			
January	2,698,220	0	2,698,220
February	1,646,268	0	1,646,268
March	980,606	0	980,606
April	707,803	0	707,803
May	385	0	385
June	335	0	335
July	308	0	308
August	225	0	225
September	397	0	397
October	595	0	595
November	1,242	0	1,242
December	1,581,043	0	1,581,043
Total	7,617,427	0	7,617,427

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Storage Projects (cont) (Ref Page: 513)

Total Amount (b)		Date
Storage Operations		
Top or Working Gas End of Year	9,485,721	
Cushion Gas (Including native gas)	9,000,000	
Total Gas in Reservoir	18,485,721	
Certified Storage Capacity	20,100,000	
Number of Injection - Withdrawal Wells	205	
Number of Obsevation Wells	40	
Maximum Days Withdrawal from Storage	162,214	
Date of Maximum Days Withdrawal	1/20/2024	
LNG Terminal Companies (MCF)		
Number of Tanks		
Capacity of Tanks		
LNG Volume		
Received at Ship Rail		
Transferred to Tanks		
Withdrawn from Tanks		
Boil Off Vaporization Loss		

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Transmission Lines (Ref Page: 514)

Designation of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
Western Kentucky Line		49
Magnolia Line		126
Calvary Line		54
Total		229

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Transmission System Peak Deliveries (Ref Page: 518)

Description	MCF Gas to Interstate Pipelines (b)	MCF Gas to Others (c)	Total (d)
Section A: Single Day Peak Deliveries			
Date	January 21, 2025		
Volumes of Gas Transported			
No-Notice Transportation	0	73,000	0
Other Firm Transportation	0	95,000	0
Interruptible Transportation	0	0	0
Other (Describe)			
End-Use Transportation	0	87,000	0
Total	0	255,000	0
Volumes of gas Withdrawn form Storage under Storage Contracts			
No-Notice Storage	0	56,000	0
Other Firm Storage	0	0	0
Interruptible Storage	0	0	0
Other (Describe)			
Total	0	56,000	0
Other Operational Activities			
Gas Withdrawn from Storage for System Operations	0	179,000	0
Reduction in Line Pack	0	0	0
Other (Describe)			
Total	0	179,000	0
Section B: Consecutive Three-Day Peak Deliveries			
Dates:	January 20-22, 2025		
Volumes of Gas Transported			
No-Notice Transportation	0	179,000	0
Other Firm Transportation	0	306,000	0
Interruptible Transportation	0	0	0
Other (Describe)			
End-Use Transportation	0	253,000	0

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Transmission System Peak Deliveries (Ref Page: 518)

Description	MCF Gas to Interstate Pipelines (b)	MCF Gas to Others (c)	Total (d)
Total	0	738,000	0
Volumes of Gas Withdrawn from Storage under Storage Contacts			
No-Notice Storage	0	103,000	0
Other Firm Storage	0	0	0
Interruptible Storage	0	0	0
Other (Describe)			
Total	0	103,000	0
Other Operational Activities			
Gas Withdrawn from Storage for System Operations	0	510,000	0
Reduction in Line Pack	0	0	0
Other (Describe)			
Total	0	510,000	0

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Auxiliary Peaking Facilities (Ref Page: 519)

Location (a)	Type (b)	Max Daily Delivery Capacity MCF (c)	Cost of Facility (d)	Operated on Date Highest Trans Peak Del? (yes/no)
Muldraugh - Meade County	Underground Storage	169,699	\$88,808,733.00	
Doe Run - Meade Co., KY and Harrison Co., IN	Underground Storage	0	\$3,437,225.00	
Magnolia - Green, Hart, and Larue Counties, KY	Underground Storage	76,494	\$79,020,776.00	
Center - Metcalfe, Green, and Barren Counties, KY	Underground Storage	19,202	\$20,958,986.00	
Canmer - Hart, Green, and Nelson Counties, KY		0	\$88,158.00	
Cannons Lane - Jefferson County, KY		0	\$4,997,364.00	
Total		265,395	\$197,311,242.00	

Note:

Total Max Daily Capacity of 265,395 does not represent the combined Max Daily Deliver Capacity for each location. This value has been estimated due to pipeline and compressor capacity and multiple fields discharging into one pipeline system.

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Account - Natural Gas (Ref Page: 520)

Description	Amt MCF
GAS RECEIVED	
Gas Purchases (800-805)	27,911,449
Gas of Others received for Gathering (ref pg 303) (489.1)	0
Gas of Others Received for Transmission (Ref pg 305) (489.2)	
Gas of Others Received for Distrubution (ref pg 301) (489.3)	15,064,974
Gas of Others Received for Contract Storage (Ref Pg 307) (489.4)	
Exchanged Gas Received from Others (Ref Pg 328) (806)	2,600,834
Gas Received as Imbalances (Ref Pg 328) (806)	
Receipts of Respondent's Gas Transported by Others (Ref pg 332) (858)	
Other Gas Withdrawn from Storage (Explain)	7,617,427
Gas Received from Shippers as Compressor Station Fuel	
Gas Received from Shippers as Lost and Unaccounted for	
Other Reciepts (Specify)	
Total Receipts	53,194,684
GAS DELIVERED	
Gas Sales (480-484)	26,798,859
Deliveries of gas Gathered for Others (Ref pg 303) (489.1)	
Deliveries of Gas Transported for Others (Ref Pg 305) (489.2)	
Deliveries of Gas Distributed for Others (Ref Pg 301) (489.3)	14,769,096
Deliveries of Contract Storage gas (Ref Pg 307) (489.4)	
Exchange Gas Delivered to Others (Ref Pg 328) (806)	2,652,309
Gas Delivered as Imbalances (Ref Pg 328) (806)	
Deliveries of Gas to Others for Transportation (Ref Pg 332) (858)	
Other Gas Delivered to Storage (Explain)	7,800,283
Gas Used for Compressor Station Fuel (509)	73,166
Other Deliveries (Specify)	
Duplicate Charges	59,772
Gas Used for Other Utility Operations	49,039
Lost and Unaccounted from Gas Transports	7,594

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Gas Account - Natural Gas (Ref Page: 520)

Description		Amt MCF
28. Total Deliveries		52,210,118
GAS UNACCOUNTED FOR		
Production System Losses		
Gathering System Losses		
Transmission System Losses		
Distribution System Losses		
Storage System Losses		123,439
Other Losses (Specify)		
	Sales and Transports	984,566
36. Total Unaccounted For		1,108,005
Total Deliveries and Unaccounted For For (Line 28 and 36)		53,318,123

Note:

Gas purchases include volumes recorded in Natural Gas Transmission Line Purchases (803).

Transportation gas in reported on the following lines:

Gas of Others Received for Distribution - 15,064,974 Mcf

Deliveries of Gas Distributed for Others - 14,769,096 Mcf

Other Gas Withdrawn from Storage represents net withdrawal of gas from storage recorded in Gas Withdrawn from Storage--Debit (808.1).

Other Gas Delivered to Storage represents net deliveries of gas to storage recorded in Gas Delivered to Storage--Credit (808.2).

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Item	CheckList			
	Value 1	Value 2	Agree	Explain
Balance Sheet (Ref pg 110)				
Utility Plant agrees with Sched Summary of Utility Plant (Ref pg 200) Line 13. Total Utility Plant less Line 11. Construction Work In Progress	8877733985.00	8877733985.00	OK	
Line 3. Construction Work In Progress agrees with Sched Summary of Utility Plant (Ref pg 200) Line 11. Construction Work In Progress	450392475.00	450392475.00	OK	
Line 5. Accum. Prov for Depr and Amort Depl agrees with Sched Summary of Utility Plant (Ref Pg 200) Lines 14. Accum. Prov for Depr and Amort Depl	3065963718.00	3065963718.00	OK	
Line 5. Accum. Prov for Depr and Amort Depl agrees with Sched Summary of Utility Plant (Ref Pg 200) Lines 33. Total Accumulated Provisions	3065963718.00	3065963718.00	OK	
Line 6. Net Utility Plant agrees with Sched Summary of Utility Plant (Ref Pg 200) Lines 15. Net Utility Plant	6262162742.00	6262162742.00	OK	
Line 11. Utility Plant Adjustments are supported by Submitted Financial Statements as requested on Ref Pg 122				
Line 12. Gas Stored-Base Gas (117.1) agrees with Sched Gas Stored Accounts (Ref Pg 220) Line Balance at End of Year Column 117.1 (b)	1519174.00	1519174.00	OK	
Line 14. Gas Stored Underground - Non Current (117.3) agrees with Sched Gas Stored Accounts (Ref Pg 220) Line Balance at End of Year Column 117.4 (d)	0.0000	0.0000	OK	
Line 15. Gas Owned to System Gas (117.4) agrees with Sched Gas Stored Accounts (Ref Pg 220) Line Balance at End of Year Column 117.4 (e)	0.0000	0.0000	OK	
Line 17. Investments in Subsidiary Companies agrees with Sched Investments in Subsidiary Companies 123.1 (Ref Pg 224) Line Total Column Amt of Investment (g)	594286.00	594286.00	OK	
Line 47. Gas Stored Underground - Current (164.1) agrees with Sched Gas Stored Accounts (Ref Pg 220) Col 164.1 (f)	29321830.00	29321830.00	OK	

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Item	CheckList			
	Value 1	Value 2	Agree	Explain
Line 48. Liquefied Nat Gas Stored and Held (164.3) agrees with Sched Gas Stored Accounts (Ref Pg 220) Sum of Cols 164.2 and 164.3	0.0000	0.0000	OK	
Line 49. Prepayments agrees with Sched Prepayments (Ref Pg 230)	9746215.00	9746215.00	OK	
Line 58. Extraordinary Property Losses agrees with Sched Extraordinary Property Losses (Ref Pg 230)	0.0000	0.0000	OK	
Line 59 Unrecovered Plant and Regulatory Study Costs agrees with Sched Unrecovered Plant and Regulatory Study Costs (Ref Pg 230)	83137184.00	83137184.00	OK	
Line 65 Miscellaneous Deferred Debits agrees with Sched Miscellaneous Deferred Debits (Ref Pg 233)	10001058.00	10001058.00	OK	
Line 69 Accumulated Deferred Income Taxes agrees with Sched Accumulated Deferred Income Taxes (Ref Pg 234) Total Acct 190	176815964.00	176815964.00	OK	
Comparative Balance Sheet (Liabilities and Other Credits) (Ref Pg 112)				
Line 2. Common Stock Issued agrees with Sched Capital Stock (Ref Pg 250) Line Total Common Stock Col (f)	425170424.00	425170424.00	OK	
Line 3. Preferred Stock Issued agrees with Sched Capital Stock (Ref Pg 250) Line Total Preferred Stock Col (f)	0.0000	0.0000	OK	
Line 4. Capital Stock Subscribed agrees with Sched Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Pg 252) Line Total Capital Stock Subscribed Col (d)	0.0000	0.0000	OK	
Line 5. Stock Liability for Conversion agrees with Sched Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Pg 252) Line Total Stock Liability for Conversion	0.0000	0.0000	OK	
Line 6. Premium on Capital Stock agrees with Sched Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Pg 252) Line Total Premium on Capital Stock	0.0000	0.0000	OK	

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Item	CheckList			
	Value 1	Value 2	Agree	Explain
Line 7. Other Paid-in Capital Stock agrees with Sched Other Paid in Capital(Ref Pg 253) Line Total	788081499.00	788081499.00	OK	
Line 8 . Installmnts Recvd Capital Stk agrees with Sched Capital Stock Subscribed, Liability for Conversion Premium and Installments Received (Ref Pg 252) Line Tot Inst. Recvd on Capital Stock	0.0000	0.0000	OK	
Line 9. Discount on Capital Stock agrees with Sched Discount on Capital Stock Acct 213 (Ref Pg 254) Line Total	0.0000	0.0000	OK	
Line 10. Capital Stock Expense agrees with Sched Capital Stock Expense Acct 214 (Ref Pg 254) Line Total	835889.00	835889.00	OK	
Line 11 Retained Earnings agrees with Statement of Retained Earnings for the Year (Ref Pg 118) Line 19. Total Retained Earnings	1669268425.00	1669268425.00	OK	
Line 12. Unappropriated Undistributed Subsidiary Earnings agrees with Statement of Retained Earnings for the Year (Ref Pg 118) Line 24. Balance End of Year	0.0000	0.0000	OK	
Line 13. Reacquired Capital Stock agrees with Capital Stock (Ref Pg 250) Line Total col Acct 217 (h)	0.0000	0.0000	OK	
Line 39. Taxes Accrued agrees with Sched Taxes Accrued, Prepaid and Charged (Ref Pg 263) Line Total Col Acct 236 (g)	39581673.00	39581673.00	OK	
Line 45. Misc Current and Accrued Liabilities agrees with Sched Misc Current and Accrued Liabilities (Ref Pg 268) Line Total	24650665.00	24650665.00	OK	
Line 52. Other Deferred Credits agrees with Sched Other Deferred Credits (Ref Pg 269) Line Total	2822688.00	2822688.00	OK	
Income Statement (Ref Pg 114)				
Line 2. Gas Operating Revenues agrees with Sched Gas Operating Revenues (Ref Pg 300) Line Total Col (h)	358702412.00	358702412.00	OK	

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Item	CheckList			
	Value 1	Value 2	Agree	Explain
Sum of Lines 4 and 5 Operation and Maint Expenses agrees with Sched Gas Operation and Maintenance (Ref Pg 335) Line Total Gas O and M Expenses	177735222.00	177735222.00	OK	
Line 6. Depreciation Exp (403) agrees with Sched Depreciation, Depletion and Amort (Ref Pg 336) Line Total Col Depreciation (b)	44532591.00	44532591.00	OK	
Line 7. Amort and Depl (404-405) agrees with Sched Depreciation, Depletion and Amort (Ref Pg 336) Line Total Sum of Cols (c-f)	5503865.00	5503865.0000	OK	
Sum of Lines 13,14 and 15. Taxes (408.1-409.1) agrees with Sched Taxes Accr, Prepd and Charged (Ref Pg 262) Line Total Col (j)	23982462.00	23982462.00	OK	
Line 16. Provision for Deferred Income Taxes (410.1) agrees with SUM OF Acct 190 (Ref Pg 234) Col c , Acct 282 (Ref Pg 274) Col c and Acct 282 (Ref Pg 276) Col c	139493259.00	139493259.00	OK	
Line 17. (Less) Provision for Deferred Income Taxes (411.1) agrees with SUM OF Acct 190 (Ref Pg 234) Col d , Acct 282 (Ref Pg 274) Col d and Acct 282 (Ref Pg 276) Col d	132182392.00	132182392.00	OK	
Income Statement (Ref Pg 116)				
Sum of Lines 48,49 and 50 agrees with Sched Taxes Accr, Prepd and Charged (Ref Pg 262) Line Total Taxes Other Than Income Col (l)	285934.00	285934.00	OK	
Line 49. Provision for Deferred Inc. Taxes agrees with Sched Accumulated Deferred Income Taxes (Ref Pg 234) Line Total Acct 190 Col 410.2 (e)	66.00	66.00	OK	
Line 52. (Less) Provision for Deferred Inc. Taxes CR agrees with Sched Accumulated Deferred Income Taxes (Ref Pg 234) Line Total Acct 190 Col 411.2 (f)	1640.00	1640.00	OK	
Line 70. Income Taxes - Federal and Other agrees with Sched Taxes Accr, Prepd and Charged (Ref Pg 262) Col 409.3 (m) Sum of Lines Total Income Taxes Federal and Other	0.0000	0.0000	OK	

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Item	CheckList			
	Value 1	Value 2	Agree	Explain
Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Pg 200)				
Line 8. Total Utility Plant agrees with Sched Gas Plant in Service (Ref Pg 206) Line Total Gas Plant in Service Col (g)	1789519135.00	1789519135.00	OK	
Line 10. Held for Future Use agrees with Sched Gas Plant Held for Future Use (Ref Pg 214) Line Total	0.0000	0	OK	
Line 11. Construction Work in Progress agrees with Sched Construction Work in Progress (Ref Pg 216) Line Total	90733660.00	90733660.00	OK	
Line 18. Depreciation agrees with Sched Accumulated Provision for Depreciation of Gas Utility Plant (Ref Pg 219) Line Balance at End of Year	474752587.00	474752587.00	OK	
Statement of Retained Earnings for the Year (Ref Pg 118)				
Line 10 Total Dividends Declared - Preferred Stock agrees with Statement of Cash Flows (Ref Pg 120) Line 68. Dividends on Preferred Stock	0	0	OK	
Line 11. Total Dividends Declared - Common Stock agrees with Statement of Cash Flows (Ref Pg 120) Line 69. Dividends on Common Stock	-187500000.00	-187500000.00	OK	
Miscellaneous General Expenses (Ref Pg 335)				
Line Total agrees with Sched Gas Operation and Maintenance (Ref Pg 323) Line Miscellaneous General Expenses	1186277.00	1186277.00	OK	

22200500 Louisville Gas and Electric Company 01/01/2024 - 12/31/2024

Upload supporting documents

Document	Description	Supports
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OATH

Commonwealth of Kentucky)
) ss:
County of Jefferson)

Christopher M. Garrett makes oath and says
(Name of Officer)

that he/she is VP - Finance and Accounting of
(Official title of officer)

Louisville Gas and Electric Company
(Exact legal title or name of respondent)

that it is his/her duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he/she knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky, effective during the said period; that he/she has carefully examined the said report and to have the best of his/her knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he/she believes that all other statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 2024, to and including December 31, 2024

Christopher M. Garrett
(Signature of Officer)

subscribed and sworn to before me, a Notary Public, in and for
the State and County named in the above this 18th day of March, 2025

My Commission expires November 9, 2026

Tammie J. Ely
(Signature of officer authorized to administer oath)

(Apply Seal Here)



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

Description of Filing Requirement:

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

Response:

There are no annual reports to LG&E's shareholders during the period referenced. LG&E does not publish a statistical supplement.

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

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

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

Description of Filing Requirement:

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

Response:

See attached.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Description of Filing Requirement:

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

Response:

See attached.

Net Income Continuing Operations - Louisville Gas and Electric Company

May 2024

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	120,676,069	122,984,308	(2,308,238)
Cost of Revenues	(33,103,018)	(38,043,124)	4,940,106
Electric Margin	72,929,725	69,983,241	2,946,484
Gas Margin	14,643,326	14,957,942	(314,616)
O&M	(29,878,866)	(27,906,854)	(1,972,012)
Other Income & Expenses	737,831	732,716	5,115
Depreciation	(23,381,608)	(23,534,090)	152,482
Taxes, Other Than Income	(3,598,678)	(4,103,895)	505,218
Interest	(8,750,655)	(8,831,920)	81,265
Income Tax	(4,715,778)	(4,448,996)	(266,782)
Net Income from Ongoing Operations	17,985,297	16,848,144	1,137,153
Special Items	(13,761)	-	(13,761)
Net Income	17,971,536	16,848,144	1,123,392

Net Income Continuing Operations - Louisville Gas and Electric Company

June 2024

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	132,121,324	132,683,520	(562,197)
Cost of Revenues	(37,554,175)	(39,655,544)	2,101,369
Electric Margin	82,473,848	80,898,444	1,575,404
Gas Margin	12,093,300	12,129,532	(36,231)
O&M	(21,565,807)	(24,803,849)	3,238,042
Other Income & Expenses	2,628,967	807,983	1,820,984
Depreciation	(23,408,812)	(23,544,925)	136,113
Taxes, Other Than Income	(4,114,270)	(4,676,137)	561,867
Interest	(8,726,834)	(8,796,735)	69,902
Income Tax	(8,297,450)	(6,687,825)	(1,609,625)
Net Income from Ongoing Operations	31,082,942	25,326,487	5,756,456
Special Items	(9,846)	-	(9,846)
Net Income	31,073,097	25,326,487	5,746,610

Net Income Continuing Operations - Louisville Gas and Electric Company

July 2024

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	142,566,755	145,419,791	(2,853,036)
Cost of Revenues	(41,048,778)	(43,047,752)	1,998,974
Electric Margin	88,443,283	89,653,783	(1,210,500)
Gas Margin	13,074,694	12,718,256	356,438
O&M	(27,047,727)	(27,632,531)	584,804
Other Income & Expenses	918,100	925,965	(7,865)
Depreciation	(23,385,848)	(23,514,413)	128,566
Taxes, Other Than Income	(4,101,033)	(4,103,895)	2,862
Interest	(8,736,433)	(8,794,192)	57,759
Income Tax	(8,158,274)	(8,199,990)	41,716
Net Income from Ongoing Operations	31,006,763	31,052,983	(46,220)
Special Items	(3,570)	-	(3,570)
Net Income	31,003,193	31,052,983	(49,791)

Net Income Continuing Operations - Louisville Gas and Electric Company

August 2024

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	142,703,808	143,543,973	(840,165)
Cost of Revenues	(40,104,886)	(42,900,934)	2,796,048
Electric Margin	89,719,988	87,871,169	1,848,819
Gas Margin	12,878,934	12,771,870	107,063
O&M	(27,495,644)	(26,673,619)	(822,024)
Other Income & Expenses	1,214,622	1,018,858	195,764
Depreciation	(23,349,350)	(23,452,039)	102,689
Taxes, Other Than Income	(4,144,988)	(4,103,895)	(41,093)
Interest	(8,690,800)	(8,673,939)	(16,861)
Income Tax	(8,595,409)	(8,096,674)	(498,735)
Net Income from Ongoing Operations	31,537,354	30,661,731	875,622
Special Items	336,423	-	336,423
Net Income	31,873,777	30,661,731	1,212,046

Net Income Continuing Operations - Louisville Gas and Electric Company

September 2024

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	114,576,160	123,610,356	(9,034,196)
Cost of Revenues	(35,543,566)	(37,662,639)	2,119,073
Electric Margin	66,611,074	73,846,018	(7,234,945)
Gas Margin	12,421,520	12,101,699	319,821
O&M	(24,290,889)	(24,013,266)	(277,623)
Other Income & Expenses	1,023,322	1,166,626	(143,303)
Depreciation	(23,356,776)	(23,430,113)	73,337
Taxes, Other Than Income	(4,122,263)	(4,666,973)	544,710
Interest	(8,657,381)	(8,690,696)	33,315
Income Tax	(4,055,629)	(5,496,877)	1,441,247
Net Income from Ongoing Operations	15,572,979	20,816,418	(5,243,440)
Special Items	(1,355,976)	-	(1,355,976)
Net Income	14,217,003	20,816,418	(6,599,415)

Net Income Continuing Operations - Louisville Gas and Electric Company

October 2024

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	121,445,146	122,683,089	(1,237,943)
Cost of Revenues	(40,978,637)	(39,894,512)	(1,084,124)
Electric Margin	63,937,653	66,038,285	(2,100,633)
Gas Margin	16,528,856	16,750,291	(221,435)
O&M	(28,954,573)	(31,435,958)	2,481,384
Other Income & Expenses	1,080,799	1,253,616	(172,818)
Depreciation	(23,338,722)	(23,412,556)	73,834
Taxes, Other Than Income	(4,139,591)	(4,103,895)	(35,696)
Interest	(8,750,663)	(8,807,268)	56,605
Income Tax	(3,362,680)	(3,401,436)	38,756
Net Income from Ongoing Operations	13,001,078	12,881,080	119,998
Special Items	(0)	-	(0)
Net Income	13,001,078	12,881,080	119,997

Net Income Continuing Operations - Louisville Gas and Electric Company

November 2024

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	128,527,815	146,067,903	(17,540,087)
Cost of Revenues	(43,463,012)	(57,032,979)	13,569,967
Electric Margin	60,464,751	64,192,780	(3,728,028)
Gas Margin	24,600,052	24,842,144	(242,093)
O&M	(29,138,128)	(24,535,006)	(4,603,122)
Other Income & Expenses	1,104,322	1,300,728	(196,406)
Depreciation	(23,362,194)	(23,422,691)	60,497
Taxes, Other Than Income	(4,191,538)	(4,103,895)	(87,643)
Interest	(8,707,699)	(8,845,705)	138,006
Income Tax	(4,212,281)	(6,147,616)	1,935,335
Net Income from Ongoing Operations	16,557,285	23,280,739	(6,723,454)
Special Items	(651)	-	(651)
Net Income	16,556,634	23,280,739	(6,724,105)

Net Income Continuing Operations - Louisville Gas and Electric Company

December 2024

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	159,300,745	177,606,571	(18,305,826)
Cost of Revenues	(57,020,491)	(75,094,320)	18,073,829
Electric Margin	68,418,195	69,127,489	(709,294)
Gas Margin	33,862,059	33,384,762	477,297
O&M	(25,237,488)	(22,951,070)	(2,286,417)
Other Income & Expenses	1,174,202	1,331,154	(156,952)
Depreciation	(22,893,592)	(23,082,049)	188,457
Taxes, Other Than Income	(2,681,670)	(4,666,973)	1,985,303
Interest	(8,743,296)	(8,873,150)	129,855
Income Tax	(8,484,302)	(9,248,086)	763,784
Net Income from Ongoing Operations	35,414,109	35,022,076	392,033
Special Items	(33,724)	-	(33,724)
Net Income	35,380,385	35,022,076	358,309

Net Income Continuing Operations - Louisville Gas and Electric Company

January 2025

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	204,056,837	179,549,943	24,506,893
Cost of Revenues	(81,410,392)	(68,125,150)	(13,285,242)
Electric Margin	81,283,884	72,231,029	9,052,856
Gas Margin	41,362,561	39,193,765	2,168,796
O&M	(27,560,541)	(27,722,937)	162,396
Other Income & Expenses	1,054,311	853,167	201,144
Depreciation	(22,343,117)	(22,534,422)	191,304
Taxes, Other Than Income	(4,021,307)	(4,197,223)	175,916
Interest	(8,804,288)	(8,958,926)	154,638
Income Tax	(12,098,680)	(9,611,352)	(2,487,329)
Net Income from Ongoing Operations	48,872,823	39,253,101	9,619,721
Special Items	(117,726)	(105,108)	(12,618)
Net Income	48,755,097	39,147,994	9,607,103

Net Income Continuing Operations - Louisville Gas and Electric Company

February 2025

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	163,253,431	160,245,681	3,007,750
Cost of Revenues	(61,567,596)	(60,290,178)	(1,277,418)
Electric Margin	65,488,579	65,996,100	(507,521)
Gas Margin	36,197,257	33,959,403	2,237,854
O&M	(25,681,310)	(26,332,647)	651,337
Other Income & Expenses	1,169,253	1,203,011	(33,758)
Depreciation	(22,336,758)	(22,755,156)	418,398
Taxes, Other Than Income	(4,154,371)	(4,197,223)	42,852
Interest	(8,563,469)	(8,876,390)	312,921
Income Tax	(8,155,309)	(7,671,998)	(483,311)
Net Income from Ongoing Operations	33,963,871	31,325,100	2,638,771
Special Items	(126,159)	(105,108)	(21,051)
Net Income	33,837,712	31,219,992	2,617,720

Net Income Continuing Operations - Louisville Gas and Electric Company

March 2025

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	137,778,325	140,786,876	(3,008,550)
Cost of Revenues	(47,311,030)	(50,172,711)	2,861,681
Electric Margin	62,820,609	62,726,480	94,129
Gas Margin	27,646,686	27,887,685	(240,999)
O&M	(27,343,932)	(27,549,825)	205,893
Other Income & Expenses	1,327,310	1,328,645	(1,335)
Depreciation	(22,374,150)	(22,763,765)	389,615
Taxes, Other Than Income	(4,208,460)	(4,197,223)	(11,237)
Interest	(8,678,925)	(8,934,373)	255,448
Income Tax	(5,808,172)	(5,608,407)	(199,765)
Net Income from Ongoing Operations	23,380,965	22,889,216	491,749
Special Items	(920,803)	(105,108)	(815,695)
Net Income	22,460,163	22,784,108	(323,945)

Net Income Continuing Operations - Louisville Gas and Electric Company

April 2025

Month To Date Actual VS Month To Date Budget

	MTD Actual	MTD Budget	Variance
Revenues	120,806,966	119,208,768	1,598,198
Cost of Revenues	(39,621,295)	(38,779,519)	(841,776)
Electric Margin	63,156,095	60,979,058	2,177,037
Gas Margin	18,029,576	19,450,191	(1,420,615)
O&M	(31,793,094)	(28,514,315)	(3,278,778)
Other Income & Expenses	1,369,889	1,500,886	(130,997)
Depreciation	(22,371,999)	(22,710,026)	338,027
Taxes, Other Than Income	(4,204,279)	(4,197,223)	(7,056)
Interest	(8,885,455)	(9,141,942)	256,487
Income Tax	(3,059,223)	(3,420,695)	361,471
Net Income from Ongoing Operations	12,241,510	13,945,933	(1,704,424)
Special Items	(354,018)	(105,108)	(248,910)
Net Income	11,887,492	13,840,826	(1,953,333)

Case No. 2025-00114

Attachment to Filing Requirement

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

Page 12 of 12

Metts

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

Description of Filing Requirement:

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

Response:

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

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

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

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

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

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

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

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

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

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

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

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

- A Month: Lower margins primarily due to \$11 million of lower sales volumes of which \$10 million is from weather (\$9 million electric and \$1 million gas).
- QTD: Lower margins primarily due to \$17 million of lower sales volumes of which \$14 million is from weather (\$11 million electric and \$3 million gas), \$7 million of lower customer charge revenue primarily due to an unbilled revenue estimate adjustment and \$4 million of lower demand revenue.
- YTD: Lower margins primarily due to \$78 million of lower sales volumes of which \$72 million is from weather (\$64 million electric and \$8 million gas) and \$6 million of lower transmission margins primarily related to higher depancaking costs.
- B Month: Lower O&M primarily due to \$2 million of lower labor and burdens expenses related to open positions, \$2 million of eliminated vegetation management expenses and an adjustment of \$2 million related to economic development funds, partially offset by \$2 million of timing of operational and maintenance expenses.
- QTD: Lower O&M primarily due to \$9 million of primarily delayed (moved to 2024) outage costs, \$3 million of lower PPL Services costs, \$3 million of eliminated vegetation management expenses, \$2 million of lower labor and burdens expenses related to open positions, \$2 million of reduced operational and maintenance expenses, \$2 million of lower third party contractor costs, \$2 million of lower bad debt expense and an adjustment of \$2 million related to economic development funds, partially offset by \$3 million of expenses not specifically identified and \$2 million of management challenge.
- YTD: Lower O&M primarily due to \$13 million of lower PPL Services costs, \$11 million of lower labor and burdens expenses related to open positions, \$8 million of eliminated vegetation management expenses, \$7 million of reduced operational and maintenance expenses, \$7 million of lower third party contractor costs, \$6 million of primarily delayed (moved to 2024) outage costs, \$5 million of storage integrity (well logging) costs reclassified to capital, \$3 millions of favorable insurance expense, \$3 million of lower bad debt expense and an adjustment of \$2 million related to economic development funds, partially offset by \$12 million of increased storm restoration costs (outside of the \$19 million regulatory asset from 3/3), \$7 million of management challenge and \$2 million of liability claims.
- C YTD: Lower depreciation primarily due to lower plant in service.
- D QTD and YTD: Lower other income primarily due to lower pension income.
- E Month: Lower income taxes primarily due to \$2 million of lower pre-tax income, a \$2 million favorable deferred tax adjustment related to 162(m) and a \$1 million true-up of the YTD effective tax rate adjustment.
- YTD: Lower income taxes primarily due to lower pre-tax income.

Ongoing Earnings Reconciliation

January 2024 – Actual vs. Budget

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

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

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

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

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

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

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

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

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

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

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

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

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

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

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

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

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

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

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

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

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

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

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

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

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

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

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

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

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

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

Ongoing Earnings Reconciliation

Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

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

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

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

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

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

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

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

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

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

Ongoing Earnings Reconciliation

January 2025 – Actual vs. Budget

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

(A)

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

(B)

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

(C)

MTD: Increase in pre-tax income

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

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

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

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

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

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

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

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

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

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

Ongoing Earnings Reconciliation Kentucky Regulated – Actual vs. Budget

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

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

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

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

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