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 47 - 807 KAR 5:001 Section 16(7)(q)
Sponsoring Witness: Drew T. McCombs

Description of Filing Requirement:

The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility that indicates the existence of a material weakness in the utility's internal controls.

Response:

The independent auditor's annual opinion on the Company's financial statements is included in the Forms 10-K provided as part of the response to Filing Requirement 807 KAR 5:001 Section 16(7)(p)[Tab No.46]. LG&E has not received any written communication from its independent auditor that there are any material weaknesses in LG&E's internal controls.

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 48 - 807 KAR 5:001 Section 16(7)(r)
Sponsoring Witness: Drew T. McCombs

Description of Filing Requirement:

The quarterly reports to the stockholders for the most recent five (5) quarters.

Response:

There are no quarterly reports to LG&E's stockholders during the period referenced.

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 49 - 807 KAR 5:001 Section 16(7)(s)
Sponsoring Witnesses: John J. Spanos

Description of Filing Requirement:

The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient.

Response:

A new depreciation study is included in the testimony and exhibits of John J. Spanos.

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 50 - 807 KAR 5:001 Section 16(7)(t)
Sponsoring Witnesses: Robert M. Conroy

Description of Filing Requirement:

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program.

Response:

See attached.

Computer Software, Programs, and Models

Supplier	Oracle Ebusiness Suite	PowerPlan	UI Planner	Hitachi	R
Software / Program / Model	12.2.9	PowerPlan Version 2018.4.0.0	UI Planner 21.6.0	PROSYM 5.2.21	Rstudio 2025.05.0+496
Description and Use in Application	Oracle Ebusiness Suite is used as an enterprise financial application including general ledger, accounts payable and procurement. It houses and processes financial information which feeds PowerPlan and UI Planner.	PowerPlan is used to maintain records of fixed assets including book and tax depreciation and associated deferred taxes. PowerPlan is also used for budgeting both capital expenditure and operations and maintenance expense.	UI Planner was used to create the budget data and forecast data used in the development of the base and forecast test year.	PROSYM was used to develop the generation forecast.	R was used to specify econometric models for the gas and electric load forecasts and process data in the development of these forecasts.
Hardware Specifications	Intel Xeon Gold 6148 CPU @ 2.40GHz (16 vCPU) 24 GB RAM	2 Intel Xeon CPU E5-2697 2.60GHz (8 vCPU) 16 GB RAM 8GB of RAM	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater
Operating System Specifications	Linux version 3.10.0-1160.2.2.el7.x86_64 Red Hat Enterprise Linux Server release 7.9 (Maipo)	Microsoft Server 2016	Windows 7 or higher Java Jdk6.0.24 or higher	Windows 10	Windows 10

Computer Software, Programs, and Models

Supplier	SAS	Itron	Palisade	Gannett Fleming Valuation and Rate Consultants, LLC	PeopleSoft	Adobe Acrobat
Software / Program / Model	9.4	MetrixND 7.0	Risk 8	Proprietary Model prepared by Gannett Fleming, Inc.	PeopleSoft version 9.2.38/PeopleTools version 8.60.08	Adobe Acrobat Reader DC 2025.001.20432
Description and Use in Application	SAS was used to create a large number of PROSYM cases and summarize those results.	MetrixND was used for the preparation of End-Use models in the load forecast.	@Risk is an add-on product for statistical modeling in Microsoft Excel that was used in the preparation of the load forecast.	Prepared the depreciation study.	Maintains Human Resource/Benefits information and calculates employee payroll.	Preserve and secure the layout of documents created in other applications.
Hardware Specifications	Intel 2 GHz processor or greater	Pentium or higher processor 100 MB hard disk space 512 MB of memory	Pentium or higher processor Excel 97 or higher 16MB RAM free	Personal or multimedia computer with 8 GB RAM	2 Application servers with 4 Intel Xeon CPU's and 16B of RAM and 2 Webservers with 2 Intel Xeon CPU's with 12GB of RAM.	Intel 2 GHz processor or greater
Operating System Specifications	Windows 10	Windows 10	Windows 10	Microsoft Office 365 Pro, Windows 10	Windows Server 2019	Windows 10

Computer Software, Programs, and Models

Supplier	Microsoft	Microsoft	Microsoft	Microsoft
Software / Program / Model	Excel - Microsoft Office 365	Word - Microsoft Office 365	PowerPoint - Microsoft Office 365	Access Microsoft Office 365
Description and Use in Application	Microsoft Excel was used for data analysis in the development of the load (electric and gas forecast) and generation forecasts and to prepare various	Microsoft Word was used to prepare testimony and other miscellaneous schedules. Microsoft Word is an electronic word processing application.	Microsoft Power Point is a presentation program used in various attachments used in testimony and filing requirements as part of presentations provided to	Microsoft Access was used to store the results of the load (electric and gas forecast) and generation forecasts as well as process data in the development of the
Hardware Specifications	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater
Operating System Specifications	Microsoft Windows 10 Enterprise	Microsoft Windows 10 Enterprise	Microsoft Windows 10 Enterprise	Microsoft Windows 10 Enterprise

Filing Requirement
Tab 51 - 807 KAR 5:001 Section 16(7)(u)
Sponsoring Witness: Drew T. McCombs

Description of Filing Requirement:

If the utility had amounts charged or allocated to it by an affiliate or a general or home office or paid monies to an affiliate or a general or home office during the base period or during the previous three (3) calendar years, the utility shall file:

1. *A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;*
2. *The method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;*
3. *An explanation of how the allocator for both the base period and the forecasted test period were determined; and*
4. *All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable.*

Response:

1) The method of allocation and description of amounts allocated for costs from LG&E and KU Services Company are set forth in the attached Cost Allocation Manual. The Cost Allocation Manual is periodically filed with the Commission. The most current version is attached to this response. Most PPL charges are paid by LG&E and KU Services Company. These costs are either directly attributed or allocated to the utility in accordance with the Cost Allocation Manual. Certain PPL charges having a direct benefit to the utility are directly charged to the utility in accordance with the Cost Allocation Manual and are paid by the utility. Generation costs and power purchases are allocated between LG&E and KU using the after-the-fact billing process described in the Power Supply System Agreement, which is also attached to this response. See attached.

2) See attached.

3) The allocator for the base and forecasted test period was determined using the methodology set forth in the Cost Allocation Manual and Power Supply System Agreement; and

4) The amounts charged, allocated or paid during the base period were reasonable for the following reasons:

   (i) the allocations are based on objective criteria and appropriately reflect cost-causation relationships;
   (ii) the allocations are made utilizing the methodology set forth in the Cost Allocation Manual or the Power Supply System Agreement; and
   (iii) the allocations are reviewed annually to ensure that they have been made in accordance with allowed allocation methodologies and reflect appropriate cost-causation relationships.

PPL Corporation

Cost Allocation Manual

Effective January 1, 2024

CAM	Cost Allocation Manual
CCS	Customer Care System
FERC	Federal Energy Regulatory Commission
HR	Human Resources
IT	Information Technology
KPSC	Kentucky Public Service Commission
KU	Kentucky Utilities Company
LG&E	Louisville Gas and Electric Company
LKC	LG&E and KU Capital LLC
LKE	LG&E and KU Energy LLC
LKE Foundation	LG&E and KU Foundation
LKS	LG&E and KU Services Company
NECO	The Narragansett Electric Company, d/b/a Rhode Island Energy
PPL	PPL Corporation
PPLEU	PPL Electric Utilities Corporation
PPL Services	PPL Services Corporation
PUHCA 2005	The Public Utility Holding Company Act of 2005
SEC	U.S. Securities and Exchange Commission
VSCC	Virginia State Corporation Commission

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PPL Corporation
Cost Allocation Manual

Executive Summary

PPL is comprised of various companies that utilize shared resources from both an operational and financial perspective. This relationship leads to a more efficient and productive final product for all stakeholders, but also requires costs to be reasonably allocated between companies in accordance with various accounting boards and regulators. Also, in order to adequately control costs and determine profitability of the companies, it is necessary to allocate to them costs incurred for their benefit as if they were stand-alone companies outside of the PPL family of companies.

The goal and purpose of this manual is to accumulate and document cost allocation and transfer pricing policies, including both those for proper accounting and cost management purposes. This manual will also be used as a cost allocation manual for the allocation of costs among PPL companies as well as documentation to support policies and procedures to any internal or external parties that review our allocation methodologies.

PPL Corporation
Cost Allocation Manual

Chapter 1 – Introduction and Goal of Manual

In 1995, PP&L Resources was formed as an exempt holding company as defined under the Holding Company Act and was comprised of Pennsylvania Power & Light Co. and affiliates Power Markets Development Company and Spectrum. In July 2000, PP&L Resources was reorganized under the name PPL Corporation. In November 2010, PPL acquired E.ON U.S., LLC, a company with utility operations in Kentucky, Tennessee, and Virginia operating as LG&E and KU. As a result of the acquisition, PPL became a multi-state electric utility holding company subject to the FERC requirements contained in PUHCA 2005. In 2021, PPL formed PPL Rhode Island Holdings, which acquired NECO in May 2022.

PUHCA 2005 states that centralized service companies must maintain and make available to the FERC their books, accounts, and other records in the specific manner and preserve them for the required periods as the FERC prescribes in Title 18 Code of Federal Regulations Part 368 of the FERC Uniform System of Accounts. These records must be in sufficient detail to permit examination, audit, and verification, as necessary and appropriate for the protection of utility customers with respect to jurisdictional rates.

PPL affiliate companies provide certain goods and services to each other. PPL Services generally provides shared services on behalf of its affiliates. LKS employees provide both operational and shared service functions for LKE affiliates, principally LG&E and KU. These represent functions provided on behalf of both LG&E and KU as opposed to functions that serve only one utility. For example, all employees of LG&E and KU's transmission function are employees of LKS, whereas generation plant employees are generally employed by the utility which owns the plant. Goods and services provided by PPL Services are not duplicative of goods and services provided by LKS.

The purpose of this CAM is to document the methods, policies, and procedures that PPL affiliates will follow in providing certain goods and performing certain services for affiliate companies and in receiving charges for goods and services from affiliated companies and then allocating those charges to affiliates. In developing this CAM the overriding goal was to protect investors and consumers by ensuring the methods, policies and procedures contained in this CAM were PUHCA 2005 compliant so that affiliate costs are fully segregated, and fairly and rationally allocated among the affiliate companies.

Periodic changes to the CAM may be necessary due to future management decisions, changes in the law, interpretations by state or federal regulatory bodies, changes in structure or activities of affiliates, or other internal procedures.

GOAL OF THE MANUAL

To accumulate cost allocation and transfer pricing policies, including those for cost management purposes, which will provide PPL's regulated and non-regulated businesses with a common and consistent framework and method to follow and document cost allocation methodologies.

GUIDING PRINCIPLES OF THE MANUAL

- When reasonably possible, costs will be allocated on a direct basis.
- Allocations will not result in the subsidization of non-regulated affiliates by the regulated business.
- Goods and services will be charged at fully distributed cost (also referred to as fully allocated cost) which shall include, as appropriate, compensation for use of capital thereof, fairly and equitably allocated, and, to the extent applicable, in accordance with the asymmetric pricing requirements in 18 CFR § 35.44.
- This CAM's allocation of costs is guided by the NARUC *Guidelines for Cost Allocations and Affiliate Transactions* (attached as Appendix A).
- As long as all regulatory guidelines are met, allocations will be fair and equitable to the shareholders and customers.
- Allocation documentation will be made available to business lines, affiliates, internal and external auditors, and jurisdictional regulatory commissions as needed.

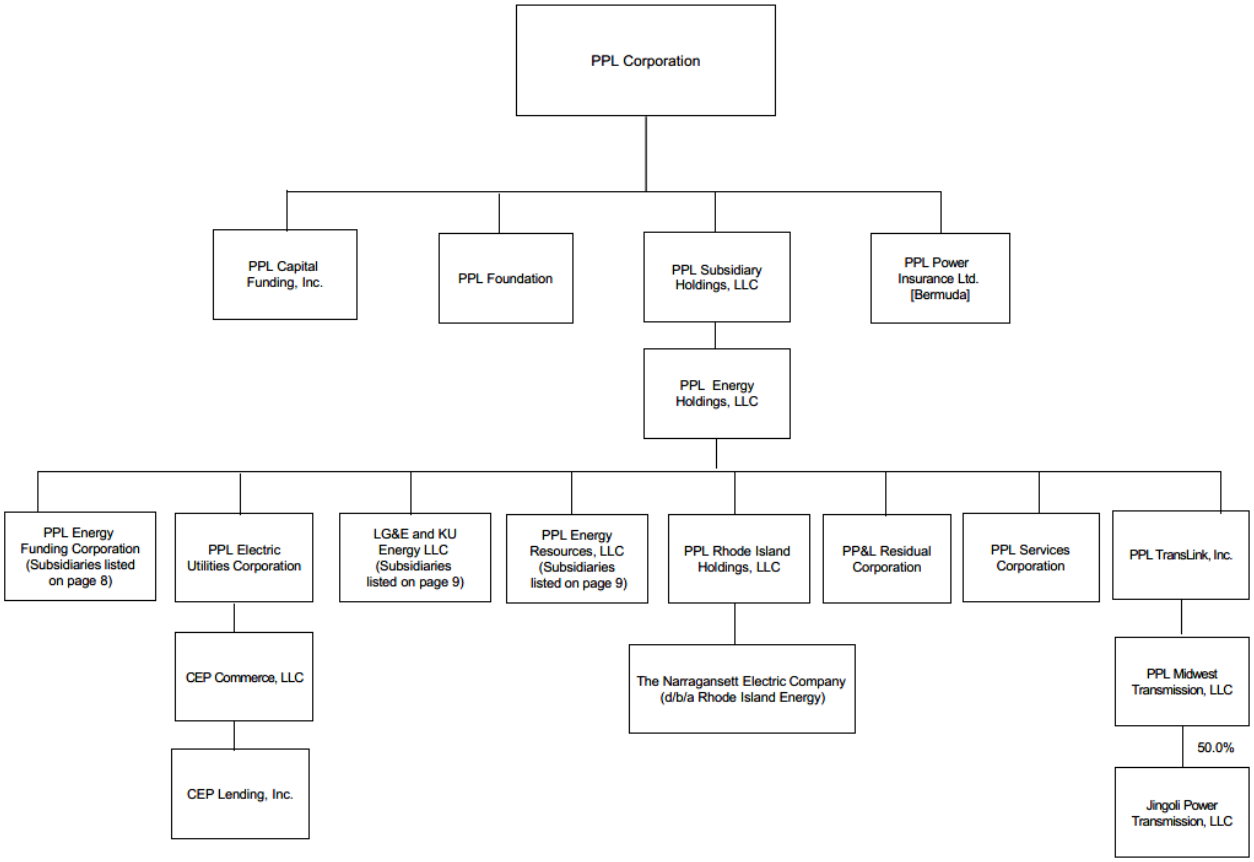
OTHER RELATED INFORMATION

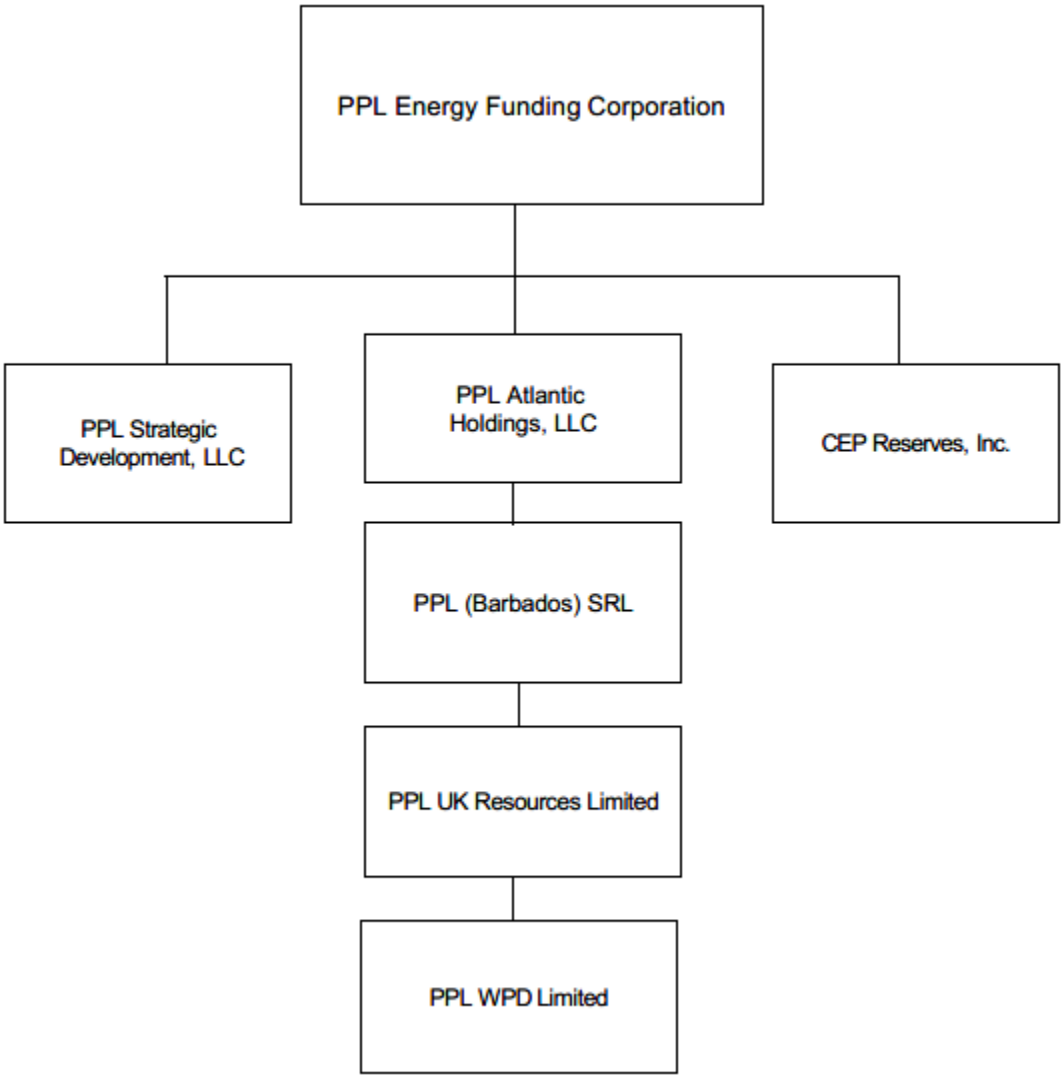
As stated above, this manual is intended to document the cost allocation and transfer pricing practices and procedures for all PPL companies. This manual should be used in conjunction with any existing corporate policies and procedures.

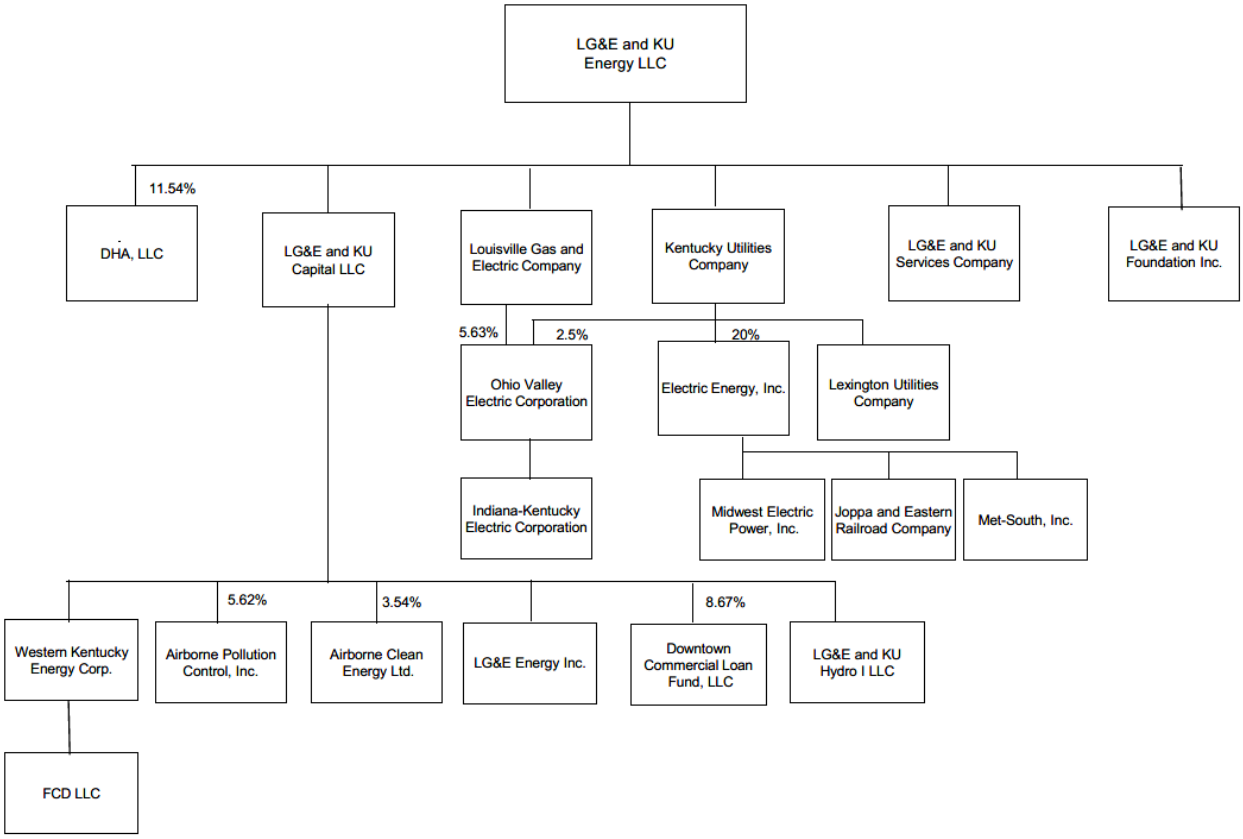
PPL Corporation
Cost Allocation Manual

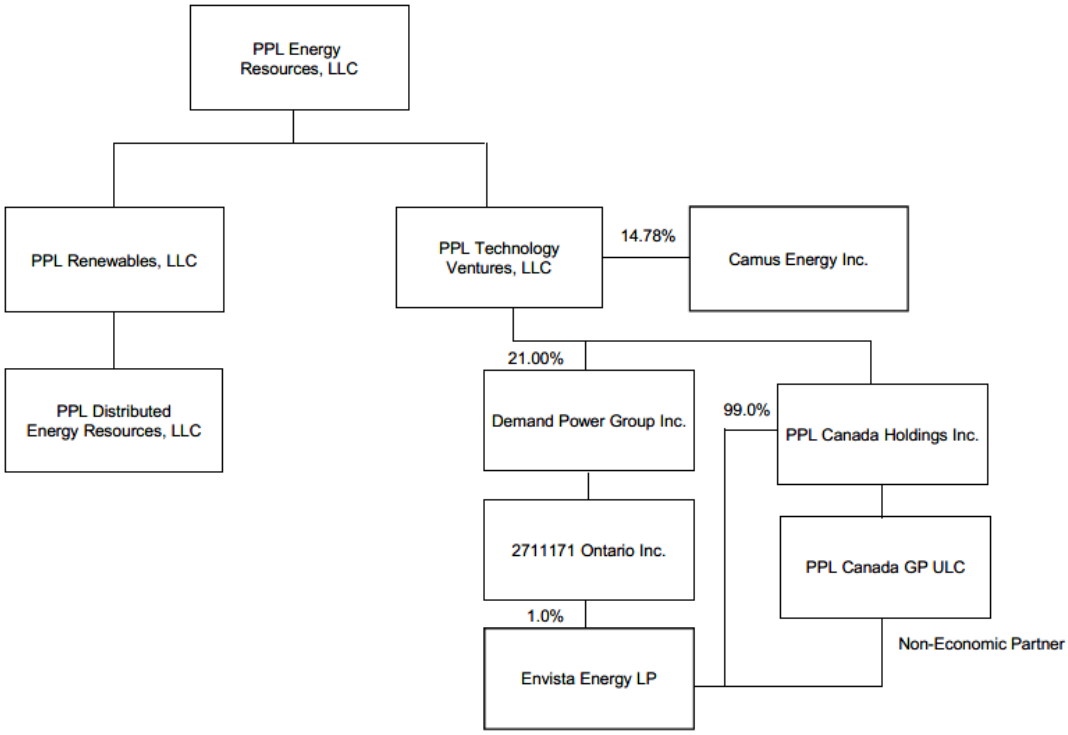
Chapter 2 – Corporate Organization
(December 1, 2023)

PPL's current organization chart is set forth in this section of the CAM.




PPL Energy Funding Corporation
PPL Strategic Development, LLC
PPL Atlantic Holdings, LLC
CEP Reserves, Inc.
PPL (Barbados) SRL
PPL UK Resources Limited
PPL WPD Limited


LG&E and KU Energy LLC
11.54%
DHA, LLC
LG&E and KU Capital LLC
Louisville Gas and Electric Company
Kentucky Utilities Company
LG&E and KU Services Company
LG&E and KU Foundation Inc.
5.63%
2.5%
20%
Ohio Valley Electric Corporation
Electric Energy, Inc.
Lexington Utilities Company
Indiana-Kentucky Electric Corporation
Midwest Electric Power, Inc.
Joppa and Eastern Railroad Company
Met-South, Inc.
5.62%
3.54%
8.67%
Western Kentucky Energy Corp.
Airborne Pollution Control, Inc.
Airborne Clean Energy Ltd.
LG&E Energy Inc.
Downtown Commercial Loan Fund, LLC
LG&E and KU Hydro I LLC
FCD LLC


PPL Energy Resources, LLC
PPL Renewables, LLC
PPL Technology Ventures, LLC
14.78%
Camus Energy Inc.
PPL Distributed Energy Resources, LLC
21.00%
Demand Power Group Inc.
99.0%
PPL Canada Holdings Inc.
2711171 Ontario Inc.
PPL Canada GP ULC
1.0%
Non-Economic Partner
Envista Energy LP

PPL Corporation
Cost Allocation Manual

Chapter 3 – Transactions with Affiliates

LKS and PPL Services were formed as service companies to provide services for affiliated companies. PPL affiliates may enter into the Comprehensive Goods and Services Agreement, which establishes the general terms and conditions for providing those goods and services. The goods and services provided under the Comprehensive Goods and Services Agreement are described in this chapter.

LKS and PPL Services employees may provide services to regulated and non-regulated entities. The provisions included in the Comprehensive Goods and Services Agreement govern transactions among PPL affiliates and their regulated and non-regulated affiliates.

Description of Goods and Services

Goods provided by LKS and PPL Services to Affiliates, purchased by LKS and PPL Services from Affiliates, or purchased for Affiliates from third parties include goods for the construction, ownership, operation, or maintenance of Affiliates' facilities and their respective energy systems, or for other services that may be necessary for safe, reliable, and cost-effective operation.

Centralized services provided by affiliates include, but are not limited to: Corporate Audit Services, Corporate Operations & Integration, Corporate Security, Enterprise Security, Financial, Human Resources, Information Technology, Office of General Counsel, Public Affairs, Supply Chain, and Corporate. These centralized services are described further in the chart below.

Employees from each department are provided cost collecting numbers allowing them to affirmatively report and record time for specific projects as well as specific business lines and operating companies they are supporting where appropriate. Remaining department costs are then allocated based on one of the prescribed methods listed below.

The "Assignment Method" in the chart reflects the means for allocating the cost of a particular service within the "Department/Activity" listed when the service is being performed concurrently for more than one affiliate and there is no practical means to directly assign the costs of that service to the affiliates benefiting from that service. Each Department/Activity does, however, directly assign costs for goods and services provided to affiliates where work is being performed for a single affiliate or where it is otherwise practical. For example, the Audit Services department will directly assign costs incurred to perform an internal audit to the affiliate being audited. However, if a given audit applies to more than one affiliate, it is allocated using the Number of Operating Segments Ratio to the entities within the scope of that audit. By way of example, a gas compliance audit would be allocated to the operating segments with gas operations. See Chapter 4 for a detailed description of these cost assignment methods and ratios.

Department/Activity	**Description**	**Assignment Method**
Accounting Services	Provide accounting and reporting in conformity with U.S. Generally Accepted Accounting Principles (GAAP) and the FERC Uniform System of Accounts (USofA), including closing the books, consolidations, financial system support, accounting research, interpretation and promulgation of accounting and internal control procedures.	Directly Attributable - Number of Employees Ratio, Number of Operating Segments Ratio, Revenue Ratio, Total Utility Plant Assets Ratio; Indirectly Attributable
Administrative Support	Administrative support provided across multiple functions and areas where a single allocation ratio or blend of allocation ratios is not feasible.	Indirectly Attributable
Annual Meeting/Proxy	Legal services and Corporate Communications costs to manage the annual meeting and printing of the Proxy and Annual Report.	Directly Attributable – Number of Operating Segments Ratio
Audit/PCAOB Fees	Corporate audit or PCAOB fees incurred.	Directly Attributable – Book Enterprise Value Ratio
Auditing	Provide internal audit services for the company.	Directly Attributable – Number of Operating Segments Ratio, Number of Controls Ratio
Billing	Billing for miscellaneous transactions.	Directly Attributable – Number of Items Processed Ratio
Board Services	Board member fees and expenses.	Directly Attributable – Number of Operating Segments Ratio
Budgeting	Provide services related to managing, coordinating and reporting for the budgeting process.	Directly Attributable - Generation Ratio, Number of Customers Ratio, Number of Network Users

		Ratio, Transmission Ratio; Indirectly Attributable
Business Services	Provide environmental, logistics, and transportation services.	Directly Attributable - Number of Employees Ratio, Generation Ratio, Total Utility Plant Assets Ratio, Vehicle Cost Allocation Ratio; Indirectly Attributable
Cash Management	Manage the daily financing and short-term liquidity needs for the company.	Directly Attributable – Number of Operating Segments Ratio
Communications	Provide all administrative and management support for external and internal communication services.	Directly Attributable – Number of Customers Ratio, Number of Employees Ratio
Community Relations	Provide community relations functions, including sponsorships.	Directly Attributable - Number of Customers Ratio, Number of Items Processed Ratio
Corporate Compliance Office	Provide various compliance services for all affiliated entities including compliance assessment and risk management, code of conduct, anti-fraud, ethics, helpline management and Critical Infrastructure Protection ("CIP") Compliance.	Directly Attributable – Number of Employees Ratio
Corporate Performance	Provides benchmarking and other corporate performance analytics.	Indirectly Attributable
Corporate Security	Provide corporate security services.	Directly Attributable – Number of Employees Ratio; Indirectly Attributable
Customer Services	Provide call center, billing, business analysis, economic development, energy efficiency, field services, metering, remittance processing, and marketing	Directly Attributable – Number of Customers Ratio, Number of Items Processed Ratio, Number of Meters Ratio

	services, and training for customer service employees.	
Cyber Security Risk Management	Services associated with setting cybersecurity strategy, providing security risk management governance and oversight of security controls in the first line of defense, and support and facilitation of risk management activities across the enterprise. This function includes services associated with risk quantification and executive metrics, global cybersecurity policies, cyber hunting/active defense, assessing security posture/maturity, and real time visibility and monitoring of subsidiary cyber hygiene.	Directly Attributable – Number of Network Users Ratio
Cybersecurity	Provide IT Services related to Cyber Risk and Compliance, Identity and Access Management, Security Architecture, Security Operations, Risk Mitigation and Management, Prevention and Detection Systems. This service includes developing and administering security policies and procedures, awareness & training, vulnerability management, and incident response, as well as production support and maintenance of existing systems and implementation and management of IT processes to ensure stability and existing systems and	Directly Attributable – Number of Network Users Ratio

	infrastructure. This function includes development, implementation and on-going activities for the NERC Critical Infrastructure Protection ("CIP") Program.	
Depreciation	Depreciation recorded over the estimated useful life of property owned by PPL Services.	Indirectly Attributable
Distribution	Provide operation, maintenance, and construction of distribution lines and substations. Provide distribution asset management, engineering, electric reliability analysis, vegetation management, network trouble/dispatch, and restoration coordination.	Directly Attributable - Number of Customers Ratio, Total Utility Plant Assets Ratio; Indirectly Attributable
Emergency Management/Business Continuity	Provide services related to administration and coordination of disaster recovery/business continuity plans.	Directly Attributable – Number of Employees Ratio
Energy Supply and Analysis	Provide energy marketing, generation planning, load forecasting and market forecasting.	Directly Attributable - Generation Ratio
Executive Services	Provide services related to the compensation, travel and security of company executives.	Directly Attributable – Number of Employees Ratio
Facilities	Support operations and maintenance activities for company facilities. Provide facilities leadership support expenses not specifically identified to a building or project. Provide production	Directly Attributable – Facilities Ratio, Generation Ratio, Number of Employees Ratio, Number of Customers Ratio, Number of Operating Segments Ratio,

	mail services for customer bills and large mailings. Provide document services and mail delivery. Provide real estate and right-of-way services. Charge for use of facility space.	Square Footage Ratio, Transmission Ratio; Indirectly Attributable
Financial Planning	Provide services related to managing, coordinating and reporting for the forecasting process.	Directly Attributable – Number of Operating Segments Ratio; Indirectly Attributable
Fuel Procurement	Procure coal, natural gas, oil, and other bulk materials for generation facilities, and ensure compliance with price and quality provisions of fuel contracts.	Directly Attributable - Contract Ratio
Generation	Provide centralized, fleet-wide technical expertise, generation asset management, project engineering for major generation construction, and system laboratory services.	Directly Attributable - Generation Ratio, Total Utility Plant Assets Ratio
Human Capital Management	Provide human resources, compensation and benefit services.	Directly Attributable – Number of Employees Ratio
Insurance Services	Support the procurement of insurance policies for the company.	Directly Attributable – Generation Ratio, Insurance Policies Ratio, Number of Employees Ratio, Number of Operating Segments Ratio, Plan Assets Ratio, Revenue Ratio, Statement of Values Ratio, Total Utility Plant Assets Ratio, Transmission Ratio; Indirectly Attributable
Investor Relations	Provide support for handling the company's shareholders and investors meetings and questions.	Directly Attributable – Book Enterprise Value Ratio

IT Services	Provide IT services including operations and systems support, data/analytics, design, engineering, platform architecture, project management, governance, and training.	Directly Attributable – Number of Customers Ratio, Number of Meters Ratio, Network Users Ratio, Total Utility Plant Assets Ratio
Legal Services	Provide legal services.	Directly Attributable – Number of Operating Segments Ratio; Indirectly Attributable
Office of the Chief Financial Officer	Executive responsibility for financial services.	Directly Attributable – Number of Operating Segments Ratio
Office of the Chief Human Resources Officer	Provide executive oversight of human resources functions.	Directly Attributable – Number of Employees Ratio
Office of the Chief Legal Officer	Executive responsibility for legal services and compliance services.	Directly Attributable – Number of Operating Segments Ratio
Office of the Chief Operating Officer	Provide executive oversight of the operations of PPL and its affiliates.	Directly Attributable – Number of Operating Segments Ratio
Office of the President	Provide executive oversight of PPL and its affiliates.	Directly Attributable – Number of Operating Segments Ratio
Payroll	Provide services relating to payroll, time reporting and employee expenses.	Directly Attributable – Number of Employees Ratio
Pension and Other Benefit Plans	Provide services for company pension and other benefit plans.	Directly Attributable – Plan Assets Ratio, Number of Plan Participants Ratio
PPL Services Corporate	Non-support group specific PPL Services' costs, including allocated costs, stock and ICA compensation, as well as high-level benefits adjustments.	Directly Attributable - Number of Operating Segments Ratio
Public Affairs	Provide government relations and lobbying services.	Directly Attributable - Rate Base Ratio; Indirectly Attributable

Regulatory Affairs	Provides services for compliance with regulatory requirements of state commissions, FERC and other regulatory agencies. As part of this function, the group is responsible for the preparation, review, technical oversight and guidance of the development, content, and structure of cost of service and revenue requirement studies.	Directly Attributable - Number of Customers Ratio; Indirectly Attributable
Risk Strategy	Manage and assess risk within the organizations including liability risks, claims, security, environmental and safety.	Indirectly Attributable
Safety and Technical Training	Provide safety governance and technical training to company operations areas.	Directly Attributable - Number of Employees Ratio, Generation Ratio, Number of Operating Segments Ratio, Total Utility Plant Assets Ratio, Transmission Ratio; Indirectly Attributable
Stock Based Compensation	Provide services relating to the establishment and oversight of stock-based compensation to employees.	Directly Attributable – Number of Employees Ratio
Supply Chain	Provide maintenance and analysis of the supplier base and performing supplier selection activities including contract negotiations and ongoing compliance. Provide order management and general field support services for system maintenance, developing and monitoring of key performance metrics, supplying day to day variance and reconciliation reporting services and performing supplier certification services.	Directly Attributable – Total Spend Ratio

	Identify qualified minority and women owned businesses that are able to participate in competitive bidding opportunities.	
Sustainability	Provide oversight of corporate sustainability initiatives for all operating companies.	Directly Attributable – Book Enterprise Value
Tax Services	Prepare consolidated and subsidiary federal, state and local income tax returns; current and deferred tax accounting; utility gross receipts tax; sales/use tax; project development. Provide corporate income tax compliance, budgeting and forecasting, including tax legislation.	Indirectly Attributable
Transmission	Provide operation, maintenance, and construction of transmission lines and substations. Provide transmission control center services and balancing services. Ensure compliance with all applicable regulatory standards. Provide transmission system reliability planning. Manage transmission tariffs and agreements with outside parties for use of the transmission system.	Directly Attributable - Total Utility Plant Assets Ratio, Transmission Ratio
Treasury Services	Provide support for the company's investing and financing activities, cash management, and credit services.	Directly Attributable – Book Enterprise Value Ratio, Number of Operating Segments Ratio; Indirectly Attributable
Utility Research & Development	Develop and manage an enterprise-wise R&D strategy focused on	Directly Attributable – Number of Operating Segments Ratio

	generation, electric and gas delivery.	
Vendor Servicing	Process payments to vendors for the company.	Directly Attributable – Number of Items Processed Ratio

PPL Corporation
Cost Allocation Manual

Chapter 4 – Cost Assignment Methods

The cost of goods and services provided by PPL affiliates will be directly assigned, distributed, or allocated by activity, project/sub-project, FERC account, customer segment, program, work order, or another appropriate basis. The primary basis for charges to affiliates is the direct charge method.

> ***Directly Assignable*** – Expenses incurred for activities and services exclusively for the benefit of one affiliate.

The methodologies listed below pertain to all other costs which are not directly assigned but which make up the fully distributed cost of providing the service.

> ***Directly Attributable*** – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.
>
> ***Indirectly Attributable*** – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.
>
> ***Unattributable*** – Expenses or portions thereof incurred for activities and services that have been determined as not appropriate for apportionment.

Assignment Methods

PPL affiliates will allocate the costs of goods and services among the affiliated companies using one of several methods that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the goods or service. Any of the methods may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes in the business. Rates are generally determined annually, semi-annually or monthly (based upon actual usage).

The assignment methods used by PPL affiliates are as follows:

Book Enterprise Value Ratio – This ratio is calculated based on book enterprise value. The ratio is calculated on an annual basis.

Contract Ratio – This ratio is based on the sum of the physical amount (i.e., tons of coal, mmbtu of natural gas) of the contract for coal and natural gas fuel burned for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Departmental Charge Ratio – A specific department ratio based upon various factors. The departmental charge ratio typically applies to directly attributable costs such as departmental administrative, support, or material and supply costs, or a combination thereof, that benefit more

than one affiliate and that require allocation using general measures of cost causation. Methods for assignment are department-specific depending on the type of service performed and are documented and monitored by the Budget Analysts for each department. The numerator and denominator vary by department. The ratio is based upon various factors such as labor hours, labor dollars, departmental or entity headcount, capital expenditures, operations and maintenance costs, retail energy sales, charitable contributions, generating plant sites, average allocation of direct reports, net book value of utility plant, total line of business assets, electric capital expenditures, substation assets and transformer assets. The Departmental Charge Ratio may only be used with appropriate prior approval and where other applicable ratios would not result in the fair assignment of costs. These ratios are calculated on an annual basis.

Facilities Ratio – This ratio is based on a two-tiered approach with one tier based on the number of employees by department or line of business and the other tier based on the applicable department or line of business ratio. The numerator for the number of employees is the number of employees by department or line of business at the facility and the denominator is the total employees at the facility. This ratio is calculated on an annual basis.

Generation Ratio – This ratio is based on the annual forecast of megawatt hours, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Insurance Policies Ratio – This ratio is based upon a composite percentage of individual insurance policies. This ratio is calculated on an annual basis.

Number of Controls Ratio – This ratio is based on the number of SOX controls for each operating segment, then by the number of SEC registrants within the operating segment. The ratio is calculated on an annual basis.

Number of Customers Ratio – This ratio is based on the number of retail electric and/or gas customers at year-end for the preceding year. This ratio is updated on an annual basis.

Number of Employees Ratio – This ratio is based on the number of employees benefiting from the performance of a service. This ratio is calculated on an annual basis.

Number of Items Processed Ratio – This ratio is based on the number of items processed. This ratio is updated on a monthly basis, based upon actual usage.

Number of Meters Ratio – This ratio is based on number of meters for each affiliate. This ratio is calculated on an annual basis.

Number of Network Users Ratio – This ratio is calculated using two steps. The first step is based upon the number of operational network users at each company at year-end for the preceding year. The second step allocates operational support group network users by number of customers. The result of each step is then added together. This ratio is updated on an annual basis.

Number of Operating Segments Ratio – This ratio is based on the number of applicable operating segments covered by PPL. For services provided by LKS, the operating segments are limited to LG&E and KU. This ratio is calculated on an annual basis.

Number of Plan Participants Ratio – This ratio is based upon the number of participants in the pension plan. This ratio is updated semi-annually.

Ownership Percentages – This ratio is based on the contractual ownership percentages of jointly-owned generating units, information technology, facilities and other capital projects. This ratio is updated as a result of a new jointly-owned capital project and is based on the benefit to the respective company. The numerator is the specific company's forecasted usage. The denominator is the total forecasted usage of all respective companies.

Plan Assets Ratio – This ratio is based upon the split of plan assets in the pension. This ratio is updated semi-annually.

Rate Base Ratio – This ratio is based upon applicable rate base per entity at year-end for the preceding year. This ratio is updated on an annual basis.

Revenue Ratio – This ratio is based on the sum of the revenue for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Square Footage Ratio - This ratio is based on the square footage in a facility occupied by an operating segment. This ratio is updated on a monthly basis.

Statement of Values Ratio – This ratio is based on the insured value of property for each affiliate. This ratio is updated on an annual basis.

Total Assets Ratio – This ratio is based upon the total assets at year-end for the preceding year. This ratio is updated on an annual basis.

Total Spend Ratio – This ratio is based upon total O&M and capital spend per entity at year-end for the preceding year. This ratio is updated on an annual basis.

Total Utility Plant Assets Ratio – This ratio is based on the total utility plant assets at year-end for the preceding year, the numerator of which is for an operating company and the denominator of which is for all operating companies. In the event of joint ownership of a specific asset, ownership percentages are utilized to assign costs. This ratio is calculated on an annual basis.

Transmission Ratio –The Transmission Coordination Agreement ("TCA") provides "the contractual basis for the coordinated planning, operation, and maintenance of the combined" LG&E and KU transmission system. Pursuant to the terms of the TCA, LG&E/KU "operate their transmission systems as a single control area." The TCA establishes cost and revenue allocations between LG&E and KU. The Transmission Ratio is based upon Schedule A (Allocation of Operating Expenses of the Transmission System Operator) of the TCA. Transmission System Operator Company allocation percentages are calculated during June of each year to be effective July 1st of each year using the previous year's summation of the Transmission Peak Demands as found in FERC Form 1 for KU and LG&E, page 400, line 17(b).

Vehicle Cost Allocation Ratio – Based on the costs associated with providing and operating transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles. Such rates are applied based on the specific equipment employment and the measured usage of services by the various company entities. This ratio is calculated monthly based on the actual transportation charges from the previous month. The numerator is the department labor charged to a specific company. The denominator is the total labor costs for the specific department. The ratio is then multiplied by the total transportation costs to determine the amount charged to each company.

Indirect Cost Allocation Methodology and Procedures

PPL and its affiliates use a three-factor methodology to allocate indirect costs. In order to ensure consistency of cost allocation across affiliates and avoid subsidization of any affiliate, it is important that all affiliates use the same three-factor methodology to allocate indirect costs. The three-factor methodology provides the most relevant proxy of cost causation because, unlike directly attributable costs, a single primary cost driver could not be identified for such indirect costs.

The three-factor allocation methodology results in a reasonable allocation of indirect costs to all subsidiaries of PPL. Because these subsidiaries are involved in several businesses, they may have disproportionate amounts of invested capital, operation and maintenance expenses and employees, when compared to other PPL subsidiaries, causing disproportionate allocations by relying only on one factor. Through the three-factor allocation methodology, all subsidiaries that comprise a material proportion of PPL, as measured by either invested capital, operation and maintenance expenses, or employees, will receive an equitable proportion of the indirect cost allocation.

CALCULATION OF THE MULTI – FACTOR INDIRECT COST ALLOCATION

1. The first factor calculates each subsidiary’s proportion of invested capital relative to its affiliates. For this calculation, invested capital includes all of the following components of invested capital for subsidiaries (Short Term Debt, Long Term Debt Due in One Year, Long Term Debt, Minority Interest, Company Obligated Preferred Stock, Preferred Stock, and Common Equity) that are added together and allocated by each subsidiary's relative Invested Capital as compared to its affiliates.

2. The second and third factors calculate each subsidiary’s proportion of operation and maintenance expenses and number of employees relative to its affiliates. For these factors, the methodology generally is the same as for Invested Capital. Each subsidiary's data is summed and allocated by each subsidiary’s relative operation and maintenance and employee data as compared to its affiliates.

3. Each of the three factors is assigned equal weight to avoid any preference for one factor and, therefore, the sum of the three was divided by three to obtain the average multi-factor allocation % for each subsidiary. For simplicity, and to reduce immaterial allocations, subsidiaries with a multi-factor average allocation rate of less than 1% are identified and do not receive an allocation from PPL Services.

EXCLUDING THE ALLOCATION OF CERTAIN INDIRECT COSTS TO AFFILIATES THAT DO NOT BENEFIT FROM THOSE COSTS

Each year, Support Groups analyze their indirect costs to determine which PPL subsidiaries do not receive a significant portion of their services. If these services and related costs are significant, the Support Groups isolate them from other indirect costs to ensure that the PPL subsidiaries that do not receive a benefit from the costs are not allocated costs applicable to those services. Support Groups identify either specific costs to be excluded or an appropriate percentage of services that should be excluded based on the operation and the expenses incurred.

Cost Assignment Procedures

Actual charges benefiting one affiliate are recorded directly on the books of that affiliate. Actual charges benefiting multiple affiliates are allocated via direct attribution or indirect attribution, as discussed further in the preceding portion of this chapter.

Allocation methods are developed and assigned by Finance and Accounting personnel based on the primary measure of cost causation for each area. Directly attributable allocation methods are based on closely correlated measures of cost causation, whereas indirectly attributable allocation methods are based on general measures of cost causation. If an existing direct method is not appropriate, a new method may be requested and approved.

Allocation rates for each method are calculated and reviewed at least annually, or more frequently for material changes to the organizational structure or business environment. Allocation methods and rates are set up and maintained in the financial system. Both the initial set up and subsequent changes are reviewed. Charge codes are set up in the financial system and associated with the allocation methods and rates. The charge codes are communicated to the employees in each area for charging time and expenses. Review of employee time entry and employee expenses includes review of the charge codes being utilized. The charges are accumulated in the charge code set up on the source (provider) affiliate and are distributed to the target (receiver) affiliates via system allocation.

Service company costs are budgeted by each support group. In order to add costs to one's budget in a service company, it is necessary to identify which affiliate(s) benefit(s) from the service provided. The support group will work to determine the appropriate allocation method. Budgeted costs are assigned to a cost code and allocation rates are added to the system for each cost code. Rates are reviewed across support groups to ensure the same rates are utilized for similar costs. The allocation is included in the budget system and all service company costs are allocated from the providing/supplying support group to the receiving/consuming affiliate.

Affiliates make available monthly billing information to their affiliates that reflects information necessary to identify the costs charged and services rendered for that period. Affiliates review the allocations monthly for accuracy and reasonableness and discuss any issues with the affiliate on a timely basis. In addition, as an overriding control, affiliates perform monthly analyses of expense variances. These processes serve as incremental controls over the reasonableness of charges to affiliates using the methodologies described above.

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Chapter 5 – A Description of Assets, Services, and Products Provided by the Regulated Entity to Non-Affiliates

In addition to delivering electric service to customers, the regulated entities also may provide products and services to some other non-affiliates (individuals, companies, or organizations outside the PPL family of companies). A significant portion of these functions and services pertain to repairing "pole hits," extending power lines, and relocating customers' services that generally correspond to the regulated business. Another example of services provided by the regulated entities includes interconnection services provided for independent power producers. These functions and services are billed to non-affiliates at the fully loaded cost.

Rent Charges

Certain regulated entities may charge rent to occupants of its buildings. Rent charges include the costs to maintain and service the buildings as well as utility services associated with the buildings, such as electricity, water and sewer. These general costs are allocated and billed to the occupants of the building space. Specific tenant services provided are billed to the recipient of the service. Finally, a rent adder is applied to all rent bills. The rent adder is based on a market study of building rent rates within the regulated entity's service area and is used to adjust the rent charges from cost to market rates.

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Chapter 6 – Time Distribution and Asset Transfer Policies

PPL affiliates utilize project/task combinations which are set up to equate to goods and services. Departments may set up multiple projects/sub-projects that map to goods and services, or there may be a one-to-one relationship. On a monthly basis, each support group will review its costs and allocate the costs directly or indirectly, as appropriate. Regardless of the method of reporting, charges related to specific services reside on the company receiving the service and therefore can be identified for billing purposes. This ensures that:

1. Separation of costs among PPL affiliates will be maintained;
2. Intercompany transactions and related billings are structured so that non-regulated activities are not subsidized by regulated affiliates and regulated affiliates do not subsidize other regulated affiliates; and
3. Adequate audit trails exist on the books and records.

BILLING POLICIES

Billings for transactions among PPL affiliates are issued on a timely basis with documentation sufficient to provide the receiving party with enough detail to understand the nature of the billing, the relevant components, and other information as required by affiliates. Financial settlements for transactions are made within 30 days. Interest charges, which are based on market rates for similar maturities of similarly rated entities as of the

date of the loan, may apply. LKS or PPL Services may act as payment and billing agent on behalf of PPL affiliates.

TIME DISTRIBUTION

PPL and its affiliates have two methods of distribution to record employee salaries and wages while providing goods and services for the affiliated entities: positive time reporting and exception time reporting. Each department's job activities will dictate the time reporting method used.

Positive Time Reporting

Positive time reporting requires an employee to track all chargeable hours every day. Each department or project manager is responsible for ensuring employees charge the appropriate time codes for the services performed. This form of time reporting is documented in the timekeeping systems, which upon completion, is approved by the employee's immediate supervisor.

Exception Time Reporting

Exception time reporting requires an employee to be assigned a task profile with default accounting. An employee who is an exception time reporter is only required to report overtime, variations to regular time (i.e., vacation, sick) and variations to default projects. These allocation percentages shall be reviewed on an annual basis, or when an employee's tasks and responsibilities change, to update to actual allocation percentages when needed.

ASSET TRANSFERS

Asset transfers follow the asymmetric pricing requirements in 18 CFR § 35.44. Settlement of liabilities will be treated in the same manner.

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Chapter 7 – State CAM Requirements

Kentucky

LKE is providing information set out in the five sub-paragraphs of KRS 278.2205(2). Much of the information is provided in this CAM or in LG&E's and KU's annual filing reports to the KPSC or the VSCC.

(A) A list of regulated and nonregulated divisions within the utility.
   i. This requirement is not applicable to LG&E and KU. LG&E and KU do not contain nonregulated divisions.

(B) A list of all regulated and nonregulated affiliates of the utility to which the utility provides services or products and where the affiliates provide nonregulated activities as defined in KRS 278.010(21).
   i. Chapter 2 of this CAM provides a list of the affiliates within the LKE holding company structure.

(C) A list of services and products provided by the utility, an identification of each as regulated or nonregulated, and the cost allocation method generally applicable to each category.
   i. LG&E

Service/Product	Regulated/Nonregulated	Cost Allocation Method
Electric Power	Regulated	Power System Supply Agreement[1]
Electric Transmission	Regulated	Transmission Coordination Agreement[2]
Electric Distribution	Regulated	Direct Assignment
Gas Transmission	Regulated	Direct Assignment
Gas Distribution	Regulated	Direct Assignment
Pole Setting/Replacement	Regulated	Direct Assignment
Gas and Electric Line Extensions	Regulated	Direct Assignment
Gas and Electric Line Relocations	Regulated	Direct Assignment
Preliminary Cell Site work	Regulated	Direct Assignment
Rental of space on power poles to third parties	Regulated	Direct Assignment

[1] Filed with the KPSC in Case Number 2020-00350, Filing Requirement Tab 51 16(7)(u)(1).
[2] Filed with the KPSC in Case Number 2020-00350.

Service/Product	**Regulated/Nonregulated**	**Cost Allocation Method**
Installation and removal of cameras from power poles for third parties	Regulated	Direct Assignment
Temporarily turning power off/on for third parties	Regulated	Direct Assignment
Providing stand-by power services for large events for third parties	Regulated	Direct Assignment
Rubber goods testing for third parties	Regulated	Direct Assignment
Rental of facilities to third parties	Regulated	Direct Assignment
Occasional sale of parts/equipment to third parties	Nonregulated	Direct Assignment
Industrial coal services	Nonregulated	Direct Assignment
Trimble County 1 working capital charges	Nonregulated	Direct Assignment
Trimble County 1 service fee	Nonregulated	Direct Assignment

ii. KU

Service/Product	**Regulated/Nonregulated**	**Cost Allocation Method**
Electric Power	Regulated	Power System Supply Agreement[3]
Electric Transmission	Regulated	Transmission Coordination Agreement[4]
Electric Distribution	Regulated	Direct Assignment
Pole Setting/Replacement	Regulated	Direct Assignment
Electric Line Extensions	Regulated	Direct Assignment
Electric Line Relocations	Regulated	Direct Assignment
Preliminary Cell Site work	Regulated	Direct Assignment
Rental of space on power poles to third parties	Regulated	Direct Assignment
Installation and removal of cameras from power poles for third parties	Regulated	Direct Assignment
Temporarily turning power off/on for third parties	Regulated	Direct Assignment
Providing stand-by power services for large events for third parties	Regulated	Direct Assignment

[3] Filed with the KPSC in Case Number 2020-00349, Filing Requirement Tab 51 16(7)(u)(1).
[4] Filed with the KPSC in Case Number 2020-00349.

Service/Product	Regulated/Nonregulated	Cost Allocation Method
Maintenance of transmission substations for third parties	Regulated	Direct Assignment
Rental of facilities to third parties	Regulated	Direct Assignment
Occasional sale of parts/equipment to third parties	Nonregulated	Direct Assignment

(D) A list of incidental, nonregulated activities that are subject to the provisions of KRS 278.2203(4).

i. LG&E and KU report their incidental and nonregulated activities as part of annual filings to the KPSC.

(E) A description of the nature of transactions between the utility and the affiliate.

i. This CAM provides a description of the nature of transactions between the utilities and its affiliates.

(F) For each USofA account and subaccount, a report that identifies whether the account contains costs attributable to regulated operations and nonregulated operations. The report shall also identify whether the costs are joint costs that cannot be directly identified. A description of the methodology used to apportion each of these costs shall be included and the allocation methodology shall be consistent with the provisions of KRS 278.2203.

i. LG&E and KU maintain their books and records in accordance with the FERC Uniform System of Accounts. The FERC USofA designates specific accounts where nonregulated transactions are to be recorded. Costs related to LG&E's and KU's nonregulated activities are charged to various 415, 416, and 417 accounts, in accordance with the FERC USofA requirements. The remaining transactions on LG&E's and KU's books are related to regulated utility operations. The methodology of apportioning costs is described in Chapter 3 of this CAM.

Virginia

Prior approval of affiliate transactions is required by Chapter 4 of Title 56 of the Code of Virginia. KU will seek prior approval from the Virginia State Corporation Commission for changes to services agreement(s) and this CAM.

Pennsylvania

Prior approval of affiliated interest agreements is required by Section 2102 of the Public Utility Code, 66 Pa.C.S. § 2102. PPLEU will seek appropriate prior approval of affiliated interest agreements from the Pennsylvania Public Utility Commission.

Rhode Island

The following statutes and rules apply to relationships between utilities and affiliates: Rhode Island General Laws § 39-3-27, Rhode Island General Laws § 39-3-28, Rhode Island General Laws § 39-3-29, Rhode Island General Laws § 39-3-30, Rhode Island General Laws § 39-3-32, 810 RICR-00-00-5.8.A.5 and 810 RICR-00-00-5.8.A.18.

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Appendix A – National Association of Regulated Utility Commissioners Guidelines for Cost Allocations and Affiliate Transactions

Available at the following link: https://pubs.naruc.org/pub.cfm?id=539BF2CD-2354-D714-51C4-0D70A5A95C65

AMENDED AND RESTATED

POWER SUPPLY SYSTEM AGREEMENT

Between

Louisville Gas and Electric Company

And

Kentucky Utilities Company

March 2, 2018

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AMENDED AND RESTATED

POWER SUPPLY SYSTEM AGREEMENT

Between

Louisville Gas and Electric Company

and

Kentucky Utilities Company

THIS AMENDED AND RESTATED POWER SUPPLY SYSTEM AGREEMENT, hereinafter called "Agreement," is made and entered into as of the 2nd day of March, 2018 by and between Louisville Gas and Electric Company ("LG&E"), and Kentucky Utilities Company ("KU"), hereinafter separately referred to as "Company" and jointly as "Companies."

WHEREAS, LG&E and KU are the owners and operators of interconnected generation, transmission, and distribution facilities with which they are engaged in the business of generating, transmitting, and selling electric Capacity and Energy to the general public, to other entities, and to other electric utilities; and

WHEREAS, in 1998 LG&E's holding company parent, LG&E Energy Corp., and KU's holding company parent, KU Energy Corporation, merged, pursuant to which LG&E and KU became wholly-owned subsidiaries of an entity whose successor is now known as LG&E and KU Energy LLC ("LKE");

WHEREAS, the Companies entered into a Power Supply System Agreement, dated May 4, 1998, which set forth the terms to achieve economic benefits for their customers through operation as a single interconnected and centrally dispatched system and through coordinated planning, construction, operation and maintenance of their electric supply facilities;

WHEREAS, since the merger LG&E and KU have been operating as a single interconnected and centrally dispatched system and through coordinated planning, construction, operation, and maintenance of their electric supply facilities;

WHEREAS, due to certain changes since 1998 the Power Supply System Agreement needs to be updated and modified to reflect current operations;

NOW, THEREFORE, the Companies mutually agree as follows:

ARTICLE I

TERM OF AGREEMENT

1.1 Effective Date

This Agreement shall become effective upon the later of March 2, 2018, or such date as established by the Federal Energy Regulatory Commission. This Agreement shall continue in force and effect from the effective date hereinabove described, and continue from Year to Year thereafter until terminated by either Company.

1.2 Periodic Review

This Agreement will be reviewed periodically by the Operating Committee, as defined herein, to determine whether revisions are necessary to meet changing conditions. In the event that revisions are made by the Companies pursuant to Section 10.8, and after requisite approval or acceptance for filing by the appropriate regulatory authorities, the Operating Committee will thereafter, for the purpose of ready reference to a single document, prepare for distribution to the Companies an amended document reflecting all changes in and additions to this Agreement with notations thereon of the date amended.

ARTICLE II

DEFINITIONS

For purposes of this Agreement, the following definitions shall apply:

2.1. Agreement shall mean this Agreement including all attachments and schedules applying thereto and any amendments made hereafter.

2.2. Ancillary Services shall mean those services that are necessary to support the transmission of Capacity and Energy from resources to loads while maintaining reliable operation of the Companies' Transmission System in accordance with Good Utility Practice.

2.3. Capacity shall be expressed in megawatts (MW).

2.4. Company Demand shall mean the demand in megawatts of all retail and wholesale power customers on whose behalf the Company, by statute, franchise, regulatory requirement, or contract, has undertaken an obligation to construct and operate its power supply system to meet the reliable electric needs of such customers, integrated over a period of one Hour, plus the losses incidental to that service.

2.5. Company Load Responsibility shall be as follows:

(a) Company Peak Demand; less

(b) Interruptible load including direct load control included in (a) above; plus

(c) The contractual amount of sales and exchanges including applicable reserves during the period to other systems; less

(d) The contractual amount of purchases and exchanges including applicable reserves during the period from other systems.

2.6. Company Operating Capability shall mean the dependable net Capacity in megawatts of Generating Units of a Company carrying load or ready to take load plus firm purchases and exchanges acquired by such Company.

2.7. Company Peak Demand for a period shall be the highest Company Demand for any Hour during the period.

2.8. Economic Dispatch shall mean the distribution of total energy requirements among Power Supply Resources for System economic efficiency with due consideration of incremental generating costs, incremental transmission losses, and System security.

2.9. Energy shall be expressed in megawatt-hours (MWH).

2.10. Generating Unit shall mean an electric generator, together with its prime mover and all auxiliary and appurtenant devices and equipment designed to be operated as a unit for the production of electric Capacity and Energy.

2.11. Good Utility Practice shall mean any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, could have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in the region.

2.12. Hour shall mean a clock-hour.

2.13. Incremental Energy Cost shall mean the Variable Cost which a selling Company incurs in order to supply the next unit of Energy.

2.14. Internal Economy Energy shall mean the Energy supplied and sold by one Company to another Company to enable the purchasing Company to meet a portion of its Own Load at less cost than from its other Power Supply Resources.

2.15. Joint Unit shall mean any Generating Unit jointly owned, if any, by the Companies.

2.16. LG&E-KU Open Access Transmission Tariff shall mean the LG&E-KU Open Access Transmission Tariff filed with the Federal Energy Regulatory Commission on behalf of the Companies as it may be amended from time to time.

2.17. Margin for a given period shall mean the sum of the amounts developed in accordance with Section 2.17.

2.18. Margin on Energy Sales shall mean the difference between: (1) the revenue from off-system Energy sales and (2) the selling Company's Incremental Energy Cost incurred in making such sales.

2.19. Month shall mean a calendar month consisting of the applicable 24-Hour periods as measured by Eastern Standard Time.

2.20. Operating Committee shall mean the organization established pursuant to Section 4.1 whose duties are more fully set forth herein.

2.21. Own Load shall mean Energy required to meet Company Demand plus Energy associated with sales or exchanges with reserves less Energy associated with purchases or exchanges with reserves.

2.22. Power Supply Control Center shall mean a center operated by the Companies for the optimal utilization of both Companies' Power Supply Resources for the supply of Capacity and Energy.

2.23. Power Supply Resources shall mean all Energy and Capacity supply resources available to a Company.

2.24. System shall mean the coordinated electric generation facilities of the Companies.

2.25. System Demand shall mean the sum in megawatts of both Company's clock-hour Demand.

2.26. Transmission System shall be the facilities owned, controlled or operated by the Companies that are used to provide transmission service under the LG&E-KU Open Access Transmission Tariff.

2.27. Variable Cost shall be a Company's incremental generation or purchased Energy cost.

2.28. Year shall be a calendar year.

ARTICLE III

OBJECTIVES

3.1. Purpose

The purpose of this Agreement is to provide the contractual basis for the coordinated planning, construction, operation and maintenance of the System to achieve optimal economies, consistent with reliable electric service and environmental requirements.

ARTICLE IV

OPERATING COMMITTEE

4.1. Operating Committee

The Operating Committee is the organization established to ensure the coordinated operation of the System. The Operating Committee members shall include at least one member from LG&E and at least one member from KU who are not members of the Coordinating Committee established under the Transmission Coordination Agreement. The chairperson, who shall be the senior-most LKE officer (below the Chairman and/or President) with direct or indirect responsibility or oversight for power supply and generation dispatch functions (or such-officer's designee), shall appoint the member representative(s) of LG&E and KU. Other than the chairperson, there shall be the same number of members representing each Company. Nothing herein shall preclude a member from holding a title with, or performing functions for, both LG&E and KU, whether relating to Operating Committee activities or otherwise. Operating Committee decisions shall be by a majority vote of those present. However, any member not present may vote by proxy. The chairperson shall vote only in case of a tie.

4.2. Responsibilities of the Operating Committee

The Operating Committee shall be responsible for overseeing:

(a) coordinated planning of the Companies' Power Supply Resources;
(b) the design, construction, operation and maintenance of the Power Supply Control Center; and
(c) the Economic Dispatch of the System by the Power Supply Control Center and the provision of generation-based Ancillary Services by the Companies.

4.3. Delegation and Acceptance of Authority

The Companies hereby delegate to the Operating Committee, and the Operating Committee hereby accepts, responsibility and authority for the duties listed in this Article and elsewhere in this Agreement.

4.4. Reporting

The Operating Committee shall provide periodic summary reports of its activities under this Agreement to the Companies and shall keep the Companies informed of situations or problems that may materially affect the outcome of these activities. Furthermore, the Operating Committee agrees to report to the Companies in such additional detail as is requested regarding specific issues or projects under its oversight.

4.5. Expenses

All expenses incurred by the Operating Committee in the performance of its responsibilities shall be settled in accordance with arrangements made by the Companies for services provided between or on behalf of the Companies.

ARTICLE V

GENERATION PLANNING

5.1. Generation Planning

The Companies agree that additions to Company Operating Capability shall be planned and developed on the basis that their combined individual systems constitute an integrated electric system and that the objective of their planning shall be to maximize the economy, efficiency and reliability of the System as a whole. In this connection, the Operating Committee will from time to time, as it deems appropriate, direct studies for Power Supply Resource planning purposes. If the Companies agree to participate in Joint Units, such Joint Units shall be owned in accordance with Schedule A.

ARTICLE VI

COORDINATED OPERATION

6.1. Operation of the Combined System

The System shall be operated in accordance with Economic Dispatch in order to economically meet the Company Load Responsibility of each Company and its off-System sales obligations, through the coordinated economic commitment and dispatch of the Companies' Power Supply Resources, consistent with Good Utility Practice.

6.2. Communications Facilities and Other Facilities

The Companies shall provide communications, metering and other facilities necessary for the metering and control of the Generating Units. Each Company shall be responsible for any expenses it incurs for the installation, operation and maintenance of such facilities at its own Generating Units. Any expenses incurred due to facilities required at or for the Power Supply Control Center to operate the System shall be settled in accordance with the arrangements made by the Companies for compensation for services provided between and on behalf of the Companies.

ARTICLE VII

OFF-SYSTEM CAPACITY AND ENERGY SALES AND PURCHASES

7.1. Revenues From Off-System Capacity Sales

Demand and Energy charge revenues collected from off-System Capacity sales shall be reduced by any demand charges from off-System purchases, if any, dedicated to supply the sale. The net amount of revenue shall inure to the Company providing the Capacity for the sale.

7.2. Charges for Pre-Merger Off-System Capacity Purchases

Demand and Energy charges for off-System Capacity purchases under purchase agreements entered into prior to May 4, 1998, shall remain the responsibility of the Company contracting for the purchase.

7.3. Charges for Post-Merger Off-System Capacity Purchases

Demand charges for off-System Capacity purchases under purchase agreements entered into after May 4, 1998, made to enable both Companies to reliably and economically meet their Company Load Responsibility shall be assigned to the Companies based on the ratio of the Company Load Responsibility of each Company to the sum of the Company Load Responsibility for both Companies for the appropriate time period.

7.4. Energy Sales and Purchases Off-System

The Operating Committee will assure the efficient utilization of Company Operating Capability for off-System sales of Energy available after meeting all of the requirements of the System including the Energy associated with contractual requirements for off-System Capacity sales. Any off-System economy Energy purchases or sales shall be implemented by decremental or incremental System Economic Dispatch as appropriate. Any Margin on Energy Sales to off-System entities shall be distributed to the Companies based on the amount of Energy each contributes to the transaction, in accordance with Schedule B. Any cost for Energy purchases from off-System entities shall be allocated to the Companies based on the amount of Energy replaced for each Company, in accordance with Schedule B.

ARTICLE VIII

INTER-COMPANY ENERGY EXCHANGES AND CAPACITY PURCHASES

8.1. Energy Exchanges Between the Companies

The Power Supply Control Center shall direct the scheduling of System Energy output pursuant to guidelines established by the Operating Committee to obtain the lowest cost of Energy for serving System Demand consistent with each Company's operating and security constraints, including voltage control, stability, loading of facilities, operating guides as approved by the Operating Committee, fuel commitments, environmental requirements, and continuity of service to customers.

8.2. Energy Exchange Pricing

For purposes of pricing Energy exchange between the Companies, Power Supply Resources shall be utilized in the following order:

(a) The portion of output of a Generating Unit that is designated not to be operated in the order of lowest to highest Variable Cost due to Company operating constraints shall be allocated to the Company requiring such output;

(b) The lowest Variable Cost generation from each Company's Operating Capability remaining after the requirements in (a) have been met shall first be allocated to serve its Own Load;

(c) The next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements in (a) and (b) have been met shall be allocated to serve Internal Economy Energy requirements of the Companies under System Economic Dispatch; and

(d) The next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements of (a), (b), and (c) have been met shall be available for off-System Energy sales.

Internal Economy Energy shall be priced in accordance with Schedule C.

ARTICLE IX

POWER SUPPLY CONTROL CENTER

9.1. Power Supply Control Center

The Operating Committee shall oversee the operation of a Power Supply Control Center adequately equipped and staffed to meet the requirements of the Companies for efficient, economical and reliable operation as contemplated by this Agreement.

9.2. Expenses

All expenses for operation of the Power Supply Control Center shall be billed monthly to each Company, in accordance with Schedule D.

ARTICLE X

GENERAL

10.1. Regulatory Authorization

This Agreement is subject to certain regulatory approvals and the Companies shall diligently seek all necessary regulatory authorization for this Agreement.

10.2. Effect on Other Agreements

This Agreement shall not modify the obligations of either Company under any agreement between such Company and others not parties to this Agreement in effect at the date of this Agreement.

10.3. Schedules

The basis of compensation for the use of facilities and for the Capacity and Energy provided or supplied by a Company to the other Company under this Agreement shall be in accordance with arrangements agreed upon from time to time between the Companies, each of which, when signed by the parties thereto and approved or accepted for filing by the appropriate regulatory authority, shall become a part of this Agreement.

10.4. Measurements

All quantities of Capacity and Energy exchanged or flowing between the systems of the Companies, shall be determined by meters installed at each interconnection, unless otherwise agreed to by the Companies.

10.5. Billing

Bills for services rendered hereunder shall be calculated in accordance with applicable Schedules, and shall be issued on a Monthly basis for services performed during the preceding Month.

10.6. Waivers

Any waiver at any time by a Company of its rights with respect to a default by the other Company under this Agreement shall not be deemed a waiver with respect to any subsequent default of similar or different nature.

10.7. Successors and Assigns; No Third Party Beneficiary

This Agreement shall inure to and be binding upon the successors and assigns of the respective Companies, but shall not be assignable by either Company without the written consent of the other Company, except upon foreclosure of a mortgage or deed of trust.

Nothing expressed or mentioned or to which reference is made in this Agreement is intended or shall be construed to give any person or corporation other than the Companies any legal or equitable right, remedy or claim under or in respect of this Agreement or any provision herein contained, expressly or by reference, or any Schedule hereto, this Agreement, any such Schedule and any and all conditions and provisions hereof and thereof being intended to be and being for the sole and exclusive benefit of the Companies, and for the benefit of no other person or corporation.

10.8. Amendment

It is contemplated by the Companies that it may be appropriate from time to time to change, amend, modify or supplement this Agreement or the schedules which are attached to this Agreement, to reflect changes in operating practices or costs of operations or for other reasons. This Agreement may be changed, amended, modified or supplemented by an instrument in writing executed by the Companies after requisite approval or acceptance for filing by the appropriate regulatory authorities.

10.9. Independent Contractors

By entering into this Agreement the Companies shall not become partners, and as to each other and to third persons, the Companies shall remain independent contractors in all matters relating to this Agreement.

10.10. Responsibility and Liability

The liability of the Companies shall be several, not joint or collective. Each Company shall be responsible only for its obligations, and shall be liable only for its proportionate share of the costs and expenses as provided in this Agreement, and any liability resulting hereto from. Each Company will defend, indemnify, and save harmless the other Company hereto from and against any and all liability, loss, costs, damages, and expenses, including reasonable attorney's fees, caused by or growing out of the gross negligence, willful misconduct, or breach of this Agreement by such indemnifying Company.

IN WITNESS WHEREOF, each Company has caused this Agreement to be executed and attested by their duly authorized officers on the day and year first above written.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

SCHEDULE A

JOINT UNIT

1. Purpose

The purpose of this Schedule is to provide the basis for the Companies' participation in Joint Units.

2. Ownership

(a) Every Joint Unit shall be owned by the Companies as tenants in common. Ownership shares in each Joint Unit shall be allocated by the Operating Committee prior to the time the unit is authorized thru the Capital and Investment Review Policy (or successor policy) of LG&E and KU Energy LLC. However, each Company shall own at least 25 megawatts of each Joint Unit unless otherwise agreed to by the Operating Committee. Each Company shall be responsible for its pro-rata share of the costs of construction of the unit and shall contribute such funds when billed.

(b) When a new Joint Unit is installed at a site already occupied by one or more existing (i.e., pre-merger) Generating Units, the Operating Committee shall identify any existing facilities that will be common to the new Joint Unit and the existing Generating Unit(s) and the portion of the common facilities to be allocated to the new Joint Unit. The Company owning the existing common facilities shall be compensated for the use of those common facilities.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

SCHEDULE B

DISTRIBUTION OF MARGIN FOR OFF-SYSTEM SALES AND COST FOR ENERGY PURCHASES

1. Purpose

The purpose of this Schedule is to establish the basis for distributing between the Companies the cost of Energy purchases and the Margin on Energy Sales of off-System Energy.

2. Off-System Energy Purchases

Any cost for Energy purchases of off-System Energy during an Hour shall be allocated to the Companies in proportion to the megawatt-hours of Energy replaced for each Company during the Hour as a result of the purchases.

3. Off-System Energy Sales

Any Margin on Sales of off-System Energy during an Hour shall be distributed to the Companies in proportion to the Energy generated by each Company for such sales unless such Energy was generated for off-System Sales as a result of a Company's purchase of Internal Economy Energy pursuant to Schedule C, in which case the Margin from such sales shall inure to the benefit of the Company furnishing the Internal Economy Energy.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

SCHEDULE C

PAYMENTS AND RECEIPTS FOR INTERNAL ECONOMY ENERGY EXCHANGES BETWEEN THE COMPANIES

1. Purpose

The purpose of this Schedule is to provide the basis for determining payments and receipts between the Companies for Internal Economy Energy exchanges.

2. Hourly Calculations

The payments and receipts of Section 3 of this Schedule are calculated Hourly, but are accumulated and billed Monthly between the Companies.

3. Payments and Receipts

The purchasing Company shall pay, and the selling Company shall receive, an amount based on the incremental fuel cost of the selling Company plus one half of the difference between the incremental fuel cost of the selling Company and the avoided fuel cost of the purchasing Company.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

SCHEDULE D

DISTRIBUTION OF OPERATING EXPENSES OF THE POWER SUPPLY CONTROL CENTER

1. Purpose

The purpose of this Schedule is to provide a basis for the distribution between the Companies of the costs incurred in operating the Power Supply Control Center.

2. Costs

Costs for the purpose of this Schedule shall include all costs incurred in maintaining and operating the Power Supply Control Center including, among others, such items as salaries, wages, rentals, the cost of materials and supplies, interest, taxes, depreciation, transportation, travel expenses, consulting, and other professional services.

3. Distribution of Costs

All costs other than those relating to a special service or study shall be billed to the Companies in proportion to all firm kilowatt hour electric sales made by each Company for the preceding Year. In the event the Power Supply Control Center performs a special service or study in which both Companies are not proportionately interested, any resulting cost shall be distributed as agreed to by the Companies.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	FCD LLC	Subtotal
Calendar Year 2022[1]							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	162	8,632,313	5,545			8,638,021
	CONTRACT RATIO		1,593,305				1,593,305
	DIRECT[2]	16,670	437,223,406	273,261,487	64,154,024	552,462	775,208,050
	FACILITIES RATIO		1,868,980	92			1,869,071
	GENERATION RATIO		12,996,844	52,781			13,049,624
	NUMBER OF CUSTOMERS RATIO		45,872,182	1,843,104			47,715,287
	NUMBER OF EMPLOYEES RATIO	91	11,450,001	51,758			11,501,849
	NUMBER OF METERS RATIO		3,805,600	(5)			3,805,595
	NUMBER OF NETWORK USERS RATIO		33,655,624	704,289			34,359,913
	OWNERSHIP %		1,251,821	16,354,104			17,605,925
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			22,771,137			22,771,137
	REVENUE RATIO		4,880,078	132			4,880,209
	TOTAL UTILITY PLANT ASSETS RATIO		12,002,406	12,214			12,014,620
	TRANSMISSION RATIO	17	14,460,976	58,308			14,519,300
	VEHICLE COST ALLOCATION RATIO		(260,558)	174,396			(86,162)
	Grand Total	16,940	589,432,979	315,289,341	64,154,024	552,462	969,445,746
Calendar Year 2023[1]							
	CONTRACT RATIO		1,446,813				1,446,813
	DEPARTMENTAL CHARGE RATIO: INSURANCE COMPOSITE						-
	DIRECT[2]	189,359	428,097,105	114,352,120	84,275,993		626,914,577
	FACILITIES RATIO		1,817,705	56			1,817,761
	GENERATION RATIO		12,380,071	33,078			12,413,149
	INSURANCE POLICIES RATIO						-
	MULTI-FACTOR INDIRECT COST ALLOCATION	1,760	1,815,045	88,157			1,904,962
	NUMBER OF CUSTOMERS RATIO		44,268,444	1,885,850			46,154,294
	NUMBER OF EMPLOYEES RATIO		10,699,444	36,586			10,736,030
	NUMBER OF ITEMS PROCESSED RATIO		511,664	1,604			513,268
	NUMBER OF METERS RATIO		2,910,654	4,674			2,915,328
	NUMBER OF NETWORK USERS RATIO		17,662,999	640,118			18,303,117
	NUMBER OF OPERATING SEGMENTS RATIO		3,388,140	49,170			3,437,310
	NUMBER OF PLAN PARTICIPANTS RATIO		471,269				471,269
	OWNERSHIP %		1,554,770	14,547,626			16,102,396
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			20,600,960			20,600,960
	RATE BASE RATIO						-
	REVENUE RATIO		2,842,992				2,842,992
	STATEMENT OF VALUES RATIO		100,952				100,952
	TOTAL SPEND RATIO		12,801				12,801
	TOTAL UTILITY PLANT ASSETS RATIO		11,197,920	10,602			11,208,523
	TRANSMISSION RATIO		14,306,834	11,584			14,318,417
	VEHICLE COST ALLOCATION RATIO		(196,740)	299,861			103,122
	Grand Total	191,120	555,288,881	152,562,044	84,275,993	-	792,318,038

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including LG&E, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Services Corporation	PPL Electric Utilities Corporation	The Narragansett Electric Company	Grand Total
Calendar Year 2022[1]								
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	8,638,021						8,638,021
	CONTRACT RATIO	1,593,305						1,593,305
	DIRECT[2]	775,208,050	18,000	247,773	14,983,904			790,457,727
	FACILITIES RATIO	1,869,071						1,869,071
	GENERATION RATIO	13,049,624						13,049,624
	NUMBER OF CUSTOMERS RATIO	47,715,287						47,715,287
	NUMBER OF EMPLOYEES RATIO	11,501,849						11,501,849
	NUMBER OF METERS RATIO	3,805,595						3,805,595
	NUMBER OF NETWORK USERS RATIO	34,359,913						34,359,913
	OWNERSHIP %	17,605,925						17,605,925
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	22,771,137						22,771,137
	REVENUE RATIO	4,880,209						4,880,209
	TOTAL UTILITY PLANT ASSETS RATIO	12,014,620						12,014,620
	TRANSMISSION RATIO	14,519,300						14,519,300
	VEHICLE COST ALLOCATION RATIO	(86,162)						(86,162)
	Grand Total	969,445,746	18,000	247,773	14,983,904	-	-	984,695,423
Calendar Year 2023[1]								
	CONTRACT RATIO	1,446,813						1,446,813
	DEPARTMENTAL CHARGE RATIO: INSURANCE COMPOSITE	-		(55,661)				(55,661)
	DIRECT[2]	626,914,577		541,378	14,085,253	1,044,357	5,185	642,590,750
	FACILITIES RATIO	1,817,761						1,817,761
	GENERATION RATIO	12,413,149			930,524			13,343,673
	INSURANCE POLICIES RATIO	-			78,037			78,037
	MULTI-FACTOR INDIRECT COST ALLOCATION	1,904,962		565,813	7,914,314			10,385,089
	NUMBER OF CUSTOMERS RATIO	46,154,294			3,696,851			49,851,145
	NUMBER OF EMPLOYEES RATIO	10,736,030			4,831			10,740,861
	NUMBER OF ITEMS PROCESSED RATIO	513,268			304,779			818,047
	NUMBER OF METERS RATIO	2,915,328			315			2,915,642
	NUMBER OF NETWORK USERS RATIO	18,303,117			15,631,504			33,934,620
	NUMBER OF OPERATING SEGMENTS RATIO	3,437,310			241,691			3,679,000
	NUMBER OF PLAN PARTICIPANTS RATIO	471,269						471,269
	OWNERSHIP %	16,102,396			21,397			16,123,793
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	20,600,960						20,600,960
	RATE BASE RATIO	-			625			625
	REVENUE RATIO	2,842,992						2,842,992
	STATEMENT OF VALUES RATIO	100,952		(22,502)				78,450
	TOTAL SPEND RATIO	12,801			147,931			160,732
	TOTAL UTILITY PLANT ASSETS RATIO	11,208,523			5,025			11,213,548
	TRANSMISSION RATIO	14,318,417			(3,855)			14,314,562
	VEHICLE COST ALLOCATION RATIO	103,122						103,122
	Grand Total	792,318,038	-	1,029,028	43,059,220	1,044,357	5,185	837,455,828

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A conv
behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (ir
excluded from the base period and the forecasted test period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly ass
KU Services Company to other affiliated companies, including LG&E, undergo further allocation cons
in Tab 51, Section 16(7)(u)(1).

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	FCD LLC	Subtotal
Calendar Year 2024[1]							
	CONTRACT RATIO		1,376,151	139			1,376,290
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS		8,172	23			8,194
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES		23	8			31
	DIRECT[2]	88,295	471,171,418	313,355,720	74,881,147		859,496,581
	FACILITIES RATIO		1,610,949				1,610,949
	GENERATION RATIO		12,225,811	2,862			12,228,673
	INSURANCE POLICIES RATIO						-
	MULTI-FACTOR INDIRECT COST ALLOCATION		1,427,718	3,632			1,431,350
	NUMBER OF CUSTOMERS RATIO	18	40,643,933	869,948			41,513,900
	NUMBER OF EMPLOYEES RATIO		10,059,471	2,951		110	10,062,532
	NUMBER OF ITEMS PROCESSED RATIO		539,660				539,660
	NUMBER OF METERS RATIO		3,165,878	246			3,166,124
	NUMBER OF NETWORK USERS RATIO		8,312,741	645,333			8,958,073
	NUMBER OF OPERATING SEGMENTS RATIO	623	1,611,538	24,534			1,636,695
	NUMBER OF PLAN PARTICIPANTS RATIO		175,887				175,887
	OWNERSHIP %		1,956,748	20,440,050			22,396,798
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			29,308,514			29,308,514
	RATE BASE RATIO	87	535,878	12			535,976
	REVENUE RATIO		660,738				660,738
	STATEMENT OF VALUES RATIO		89,803				89,803
	TOTAL SPEND RATIO		1,010				1,010
	TOTAL ASSETS RATIO						-
	TOTAL UTILITY PLANT ASSETS RATIO		11,766,751	91,955			11,858,706
	TRANSMISSION RATIO		14,467,503	10,790			14,478,292
	VEHICLE COST ALLOCATION RATIO		(105,622)	183,411			77,789
	Grand Total	89,023	581,702,158	364,940,128	74,881,147	110	1,021,612,566

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including LG&E, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Services Corporation	PPL Electric Utilities Corporation	The Narragansett Electric Company	Grand Total
Calendar Year 2024[1]								
	CONTRACT RATIO	1,376,290						1,376,290
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS	8,194						8,194
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES	31			28,102			28,132
	DIRECT[2]	859,496,581		356,668	19,595,034	21,876		879,470,159
	FACILITIES RATIO	1,610,949						1,610,949
	GENERATION RATIO	12,228,673			1,279,797			13,508,470
	INSURANCE POLICIES RATIO	-			207,432			207,432
	MULTI-FACTOR INDIRECT COST ALLOCATION	1,431,350		522,293	7,999,123			9,952,767
	NUMBER OF CUSTOMERS RATIO	41,513,900			1,253,687			42,767,586
	NUMBER OF EMPLOYEES RATIO	10,062,532			6,158,153			16,220,684
	NUMBER OF ITEMS PROCESSED RATIO	539,660			513,453			1,053,112
	NUMBER OF METERS RATIO	3,166,124			176			3,166,300
	NUMBER OF NETWORK USERS RATIO	8,958,073			35,677,379			44,635,452
	NUMBER OF OPERATING SEGMENTS RATIO	1,636,695			2,220,533			3,857,228
	NUMBER OF PLAN PARTICIPANTS RATIO	175,887						175,887
	OWNERSHIP %	22,396,798			125,520			22,522,318
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	29,308,514						29,308,514
	RATE BASE RATIO	535,976			10,494			546,470
	REVENUE RATIO	660,738						660,738
	STATEMENT OF VALUES RATIO	89,803						89,803
	TOTAL SPEND RATIO	1,010						1,010
	TOTAL ASSETS RATIO	-			119,194			119,194
	TOTAL UTILITY PLANT ASSETS RATIO	11,858,706			321,740	4,052		12,184,498
	TRANSMISSION RATIO	14,478,292			92,608			14,570,901
	VEHICLE COST ALLOCATION RATIO	77,789						77,789
	Grand Total	1,021,612,566	-	878,961	75,602,425	25,929	-	1,098,119,881

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A conv
behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (ir
excluded from the base period and the forecasted test period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly ass
KU Services Company to other affiliated companies, including LG&E, undergo further allocation cons
in Tab 51, Section 16(7)(u)(1).

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	FCD LLC	Subtotal
Base Period[1]:							
	CONTRACT RATIO		1,757,527				1,757,527
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS		35,425	23			35,448
	DEPARTMENTAL CHARGE RATIO: LOAD FORECAST		24,760				24,760
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES		23	8			31
	DIRECT[2]	672	17,075,627	4,578,758			21,655,057
	FACILITIES RATIO		2,356,844	(213,813)			2,143,031
	GENERATION RATIO		11,456,135	57			11,456,191
	INSURANCE POLICIES RATIO						-
	MULTI-FACTOR INDIRECT COST ALLOCATION		1,043,006				1,043,006
	NUMBER OF CUSTOMERS RATIO		34,889,883	114,080			35,003,962
	NUMBER OF EMPLOYEES RATIO		4,770,032	4,979			4,775,010
	NUMBER OF ITEMS PROCESSED RATIO		773,498				773,498
	NUMBER OF METERS RATIO		623,013	(175)			622,838
	NUMBER OF NETWORK USERS RATIO		4,543,577	725,753			5,269,330
	NUMBER OF OPERATING SEGMENTS RATIO	623	1,512,704	92			1,513,420
	NUMBER OF PLAN PARTICIPANTS RATIO						-
	OWNERSHIP %		3,568,734	11,718,715			15,287,449
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			14,126,044			14,126,044
	RATE BASE RATIO		1,083,044	12			1,083,056
	REVENUE RATIO		173,596				173,596
	STATEMENT OF VALUES RATIO						-
	TOTAL ASSETS RATIO						-
	TOTAL SPEND RATIO						-
	TOTAL UTILITY PLANT ASSETS RATIO		11,385,842	4,632			11,390,475
	TRANSMISSION RATIO		11,500,288	6,125			11,506,412
	VEHICLE COST ALLOCATION RATIO		265,780	93,334			359,114
	Grand Total	1,295	108,839,339	31,158,622	-	-	139,999,256
Forecasted Test Period[1]:							
	CONTRACT RATIO		1,060,544				1,060,544
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS		41,072				41,072
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES						-
	DIRECT[2]		20,745,975	1,390,376			22,136,351
	FACILITIES RATIO		3,925,256	(427,625)			3,497,631
	GENERATION RATIO		12,782,770				12,782,770
	INSURANCE POLICIES RATIO						-
	MULTI-FACTOR INDIRECT COST ALLOCATION		1,216,693				1,216,693
	NUMBER OF CUSTOMERS RATIO		42,648,459				42,648,459
	NUMBER OF EMPLOYEES RATIO		4,682,864				4,682,864
	NUMBER OF ITEMS PROCESSED RATIO		1,188,304				1,188,304
	NUMBER OF METERS RATIO		170,516				170,516
	NUMBER OF NETWORK USERS RATIO		1,677,643	801,608			2,479,252
	NUMBER OF OPERATING SEGMENTS RATIO		1,772,495				1,772,495
	OWNERSHIP %		5,059,789	(896,631)			4,163,158
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			15,331,211			15,331,211
	RATE BASE RATIO		1,265,718				1,265,718
	REVENUE RATIO		586,819				586,819
	TOTAL ASSETS RATIO						-
	TOTAL UTILITY PLANT ASSETS RATIO		13,032,425				13,032,425
	TRANSMISSION RATIO		12,701,159				12,701,159
	Grand Total	-	124,558,502	16,198,939	-	-	140,757,442

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including LG&E, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Services Corporation	PPL Electric Utilities Corporation	The Narragansett Electric Company	Grand Total
Base Period[1]:								
	CONTRACT RATIO	1,757,527						1,757,527
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS	35,448						35,448
	DEPARTMENTAL CHARGE RATIO: LOAD FORECAST	24,760						24,760
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES	31			49,650			49,680
	DIRECT[2]	21,655,057			18,500,469	21,876		40,177,403
	FACILITIES RATIO	2,143,031						2,143,031
	GENERATION RATIO	11,456,191			1,697,755			13,153,946
	INSURANCE POLICIES RATIO	-			207,339			207,339
	MULTI-FACTOR INDIRECT COST ALLOCATION	1,043,006			11,090,408			12,133,415
	NUMBER OF CUSTOMERS RATIO	35,003,962			864,464			35,868,426
	NUMBER OF EMPLOYEES RATIO	4,775,010			1,601,266			6,376,276
	NUMBER OF ITEMS PROCESSED RATIO	773,498			627,207			1,400,705
	NUMBER OF METERS RATIO	622,838			397			623,235
	NUMBER OF NETWORK USERS RATIO	5,269,330			26,451,163			31,720,493
	NUMBER OF OPERATING SEGMENTS RATIO	1,513,420			2,218,016			3,731,436
	NUMBER OF PLAN PARTICIPANTS RATIO	-						-
	OWNERSHIP %	15,287,449			(4,346)			15,283,103
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	14,126,044						14,126,044
	RATE BASE RATIO	1,083,056			11,524			1,094,580
	REVENUE RATIO	173,596						173,596
	STATEMENT OF VALUES RATIO	-						-
	TOTAL ASSETS RATIO	-			340,916			340,916
	TOTAL SPEND RATIO	-						-
	TOTAL UTILITY PLANT ASSETS RATIO	11,390,475			1,258,836			12,649,311
	TRANSMISSION RATIO	11,506,412			567,685			12,074,097
	VEHICLE COST ALLOCATION RATIO	359,114						359,114
	Grand Total	139,999,256	-	-	65,482,750	21,876	-	205,503,882
Forecasted Test Period[1]:								
	CONTRACT RATIO	1,060,544						1,060,544
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS	41,072						41,072
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES	-			56,621			56,621
	DIRECT[2]	22,136,351			17,619,157			39,755,509
	FACILITIES RATIO	3,497,631						3,497,631
	GENERATION RATIO	12,782,770			2,061,643			14,844,413
	INSURANCE POLICIES RATIO	-			101,224			101,224
	MULTI-FACTOR INDIRECT COST ALLOCATION	1,216,693			13,589,632			14,806,325
	NUMBER OF CUSTOMERS RATIO	42,648,459			(514,302)			42,134,157
	NUMBER OF EMPLOYEES RATIO	4,682,864			1,856,728			6,539,592
	NUMBER OF ITEMS PROCESSED RATIO	1,188,304			622,908			1,811,212
	NUMBER OF METERS RATIO	170,516						170,516
	NUMBER OF NETWORK USERS RATIO	2,479,252			20,694,375			23,173,627
	NUMBER OF OPERATING SEGMENTS RATIO	1,772,495			1,740,240			3,512,735
	OWNERSHIP %	4,163,158						4,163,158
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	15,331,211						15,331,211
	RATE BASE RATIO	1,265,718			14,585			1,280,302
	REVENUE RATIO	586,819						586,819
	TOTAL ASSETS RATIO	-			450,447			450,447
	TOTAL UTILITY PLANT ASSETS RATIO	13,032,425			1,649,525			14,681,950
	TRANSMISSION RATIO	12,701,159			753,722			13,454,881
	Grand Total	140,757,442	-	-	60,696,505	-	-	201,453,947

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A conv
behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (ir
excluded from the base period and the forecasted test period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly ass
KU Services Company to other affiliated companies, including LG&E, undergo further allocation cons
in Tab 51, Section 16(7)(u)(1).

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 52 - 807 KAR 5:001 Section 16(7)(v)
Sponsoring Witness: Timothy S. Lyons

Description of Filing Requirement - Section 16(7)(v):

If the utility provides gas, electric, sewage, or water utility service and has annual gross revenues greater than $5,000,000 in the division for which a rate adjustment is sought, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.

Response:

Please refer to the testimony and exhibits of Timothy S. Lyons.

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 53 - 807 KAR 5:001 Section 16(7)(w)
Sponsoring Witness: Robert M. Conroy

Description of Filing Requirement - Section 16(7)(w):

Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as directed by the commission. Local exchange carriers with more than 50,000 access lines shall file:

1. *A jurisdictional separations study consistent with 47 C.F.R. Part 36; and*
2. *Service specific cost studies to support the pricing of all services that generate annual revenue greater than $1,000,000 except local exchange access:*
   a. *Based on current and reliable data from a single time period; and*
   b. *Using generally recognized fully allocated, embedded, or incremental cost principles.*

Response:

Not applicable to LG&E's Application.

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 54 - 807 KAR 5:001 Section 16(8)(a)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase.

Response:

See attached.

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
A	OVERALL FINANCIAL SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

OVERALL FINANCIAL SUMMARY

BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT
			$	$
1	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	J	3,825,872,586	3,732,176,127
2	ADJUSTED OPERATING INCOME	C-1	269,634,086	224,456,379
3	EARNED RATE OF RETURN (2 / 1)		7.05%	6.01%
4	REQUIRED RATE OF RETURN	J	7.80%	8.12%
5	REQUIRED OPERATING INCOME (1 x 4)		298,473,264	302,974,675
6	OPERATING INCOME DEFICIENCY (5 - 2)		28,839,178	78,518,296
7	GROSS REVENUE CONVERSION FACTOR	H	1.337721	1.337721
8	REVENUE DEFICIENCY (6 x 7)		38,578,774	105,035,574
9	REVENUE INCREASE REQUESTED	C-1		104,895,261
10	ADJUSTED OPERATING REVENUES	C-1		1,218,523,867
11	REVENUE REQUIREMENTS (9 + 10)			1,323,419,128

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
A	OVERALL FINANCIAL SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

OVERALL FINANCIAL SUMMARY

BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE A

PAGE 1 OF 1

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT
			$	$
1	CAPITALIZATION ALLOCATED TO GAS OPERATIONS	J	1,403,318,852	1,412,276,202
2	ADJUSTED OPERATING INCOME	C-1	93,235,610	70,172,784
3	EARNED RATE OF RETURN (2 / 1)		6.64%	4.97%
4	REQUIRED RATE OF RETURN	J	7.80%	8.12%
5	REQUIRED OPERATING INCOME (1 x 4)		109,479,119	114,647,302
6	OPERATING INCOME DEFICIENCY (5 - 2)		16,243,509	44,474,519
7	GROSS REVENUE CONVERSION FACTOR	H	1.337721	1.337721
8	REVENUE DEFICIENCY (6 x 7)		21,729,283	59,494,498
9	REVENUE INCREASE REQUESTED	C-1		59,493,565
10	ADJUSTED OPERATING REVENUES	C-1		258,424,157
11	REVENUE REQUIREMENTS (9 + 10)			317,917,722

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 55 - 807 KAR 5:001 Section 16(8)(b)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base.

Response:

See attached.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC

SCHEDULE B
JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

BASE PERIOD: FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
B-1	JURISDICTIONAL RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
B-2.2	ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.2	DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
B-4	CONSTRUCTION WORK IN PROGRESS
B-4.1	ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
B-4.2	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	OTHER WORKING CAPITAL COMPONENTS
B-5.2	CASH WORKING CAPITAL COMPONENTS
B-6	CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	JURISDICTIONAL PERCENTAGES
B-7.1	JURISDICTIONAL STATISTICS - RATE BASE
B-7.2	EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
B-8	COMPARATIVE BALANCE SHEETS

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
JURISDICTIONAL RATE BASE SUMMARY
AS OF AUGUST 31, 2025
AS OF DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).: SEE BELOW

SCHEDULE B-1
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			$	$
	ELECTRIC:			
1	Plant in Service	B-2	6,523,283,637	6,869,763,681
2	Property Held for Future Use	B-2.6	2,903,134	2,903,134
3	Accumulated Depreciation and Amortization	B-3	(2,541,984,673)	(2,689,313,396)
4	Net Plant in Service (Lines 1+2+3)		3,984,202,097	4,183,353,418
5	Construction Work in Progress	B-4	166,601,688	210,585,545
6	Net Plant (Lines 4+5)		4,150,803,785	4,393,938,962
7	Cash Working Capital Allowance	B-5	131,122,294	126,666,257
8	Other Working Capital Allowances	B-5	114,643,187	117,294,744
9	Customer Advances for Construction	B-6	(4,629,354)	(4,629,354)
10	Deferred Income Taxes	B-6	(905,849,018)	(893,925,577)
11	Investment Tax Credits	B-6	-	-
12	Other Items	B-6	-	-
13	Rate Base (Lines 6 through 12)		3,486,090,894	3,739,345,032

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		$	100%	$	$	$
	ELECTRIC:					
1	INTANGIBLE	2,240		2,240	-	2,240
2	STEAM PRODUCTION	3,460,963,255		3,460,963,255	(537,476,236)	2,923,487,019
3	HYDRO PRODUCTION	163,994,569		163,994,569	(607,258)	163,387,311
4	SOLAR PRODUCTION	22,849,995		22,849,995	(9,610,914)	13,239,081
5	WIND PRODUCTION	394,003		394,003	-	394,003
6	OTHER PRODUCTION	420,280,925		420,280,925	(115,362)	420,165,563
7	TRANSMISSION	649,067,664		649,067,664	(545,280)	648,522,384
8	DISTRIBUTION	2,151,249,492		2,151,249,492	(12,118,492)	2,139,130,999
9	GENERAL	26,911,563		26,911,563	-	26,911,563
10	COMMON	188,043,472		188,043,472	-	188,043,472
11	TOTAL ELECTRIC	7,083,757,179		7,083,757,179	(560,473,542)	6,523,283,637

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	13 MONTH AVG ADJUSTED JURISDICTION
		$	100%	$	$	$
	ELECTRIC:					
1	INTANGIBLE	2,240		2,240	-	2,240
2	STEAM PRODUCTION	3,471,266,504		3,471,266,504	(515,665,530)	2,955,600,974
3	HYDRO PRODUCTION	170,432,135		170,432,135	(607,258)	169,824,877
4	SOLAR PRODUCTION	69,319,792		69,319,792	(56,080,710)	13,239,081
5	WIND PRODUCTION	394,003		394,003	-	394,003
6	OTHER PRODUCTION	426,647,087		426,647,087	(115,362)	426,531,724
7	TRANSMISSION	686,865,453		686,865,453	(545,280)	686,320,173
8	DISTRIBUTION	2,338,351,975		2,338,351,975	(12,093,023)	2,326,258,952
9	GENERAL	27,995,000		27,995,000	-	27,995,000
10	COMMON	263,596,655		263,596,655	-	263,596,655
11	TOTAL ELECTRIC	7,454,870,844		7,454,870,844	(585,107,164)	6,869,763,681

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	100%	$	$	$
1		Intangible					
2	301	Organization	2,240		2,240	-	2,240
3	302	Franchises and Consents	-		-	-	-
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible	2,240		2,240	-	2,240
6		Steam Production					
7	310	Land and Land Rights	11,802,621		11,802,621	(3,314,442)	8,488,180
8	311	Structures and Improvements	344,433,088		344,433,088	(41,385,219)	303,047,870
9	312	Boiler Plant Equipment	2,613,548,593		2,613,548,593	(440,936,159)	2,172,612,435
10	313	Engines and engine-driven generators	-		-	-	-
11	314	Turbogenerator Units	229,159,298		229,159,298	-	229,159,298
12	315	Accessory Electric Equipment	186,477,271		186,477,271	(5,522,712)	180,954,558
13	316	Misc Power Plant Equip	29,224,678		29,224,678	-	29,224,678
14	317	ARO Cost Steam Production	46,317,705		46,317,705	(46,317,705)	-
15		Total Steam Production	3,460,963,255		3,460,963,255	(537,476,236)	2,923,487,019
16		Hydro Production					
17	330	Land and Land Rights	7		7	-	7
18	331	Structures and Improvements	23,865,002		23,865,002	-	23,865,002
19	332	Reservoirs, Dams, and Water	16,808,093		16,808,093	-	16,808,093
20	333	Water Wheels, Turbines, Generators	114,766,368		114,766,368	-	114,766,368
21	334	Accessory Electric Equipment	7,474,357		7,474,357	-	7,474,357
22	335	Misc Power Plant Equipment	371,199		371,199	-	371,199
23	336	Roads, Railroads, and Bridges	102,286		102,286	-	102,286
24	337	ARO Cost Hydro Production	607,258		607,258	(607,258)	-
25		Total Hydro Production	163,994,569		163,994,569	(607,258)	163,387,311
26		Solar Production					
27	338	Solar Production (all accounts)	22,849,995		22,849,995	(9,610,914)	13,239,081
28		Wind Production					
29	338	Wind Production (all accounts)	394,003		394,003	-	394,003
30		Other Production					
31	340	Land and Land Rights	20,260		20,260	-	20,260
32	341	Structures and Improvements	33,930,660		33,930,660	-	33,930,660
33	342	Fuel Holders, Producers, Accessories	24,871,562		24,871,562	-	24,871,562
34	343	Prime Movers	276,597,595		276,597,595	-	276,597,595
35	344	Generators	47,112,577		47,112,577	-	47,112,577
36	345	Accessory Electric Equipment	32,185,927		32,185,927	-	32,185,927
37	346	Misc Power Plant Equipment	5,446,981		5,446,981	-	5,446,981
38	347	ARO Cost Other Production	115,362		115,362	(115,362)	-
39		Total Other Production	420,280,925		420,280,925	(115,362)	420,165,563

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1
PAGE 2 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	100%	$	$	$
40		Transmission					
41	350	Land and Land Rights	11,239,818		11,239,818	-	11,239,818
42	351	PC HW/SW and Comm Equipment	3,991,143		3,991,143	-	3,991,143
43	352	Structures and Improvements	19,499,360		19,499,360	-	19,499,360
44	353	Station Equipment	295,274,169		295,274,169	-	295,274,169
45	354	Towers and Fixtures	50,412,521		50,412,521	-	50,412,521
46	355	Poles and Fixtures	174,101,481		174,101,481	-	174,101,481
47	356	OH Conductors and Devices	83,556,544		83,556,544	-	83,556,544
48	357	Underground Conduit	1,941,042		1,941,042	-	1,941,042
49	358	UG Conductors and Devices	8,506,307		8,506,307	-	8,506,307
50	359	ARO Cost Elec Transmission	545,280		545,280	(545,280)	-
51		Total Transmission	649,067,664		649,067,664	(545,280)	648,522,384
52		Distribution					
53	360	Land and Land Rights	4,109,979		4,109,979	-	4,109,979
54	361	Structures and Improvements	15,252,828		15,252,828	-	15,252,828
55	362	Station Equipment	252,566,418		252,566,418	-	252,566,418
56	363	PC HW/SW and Comm Equipment	20,837,728		20,837,728	(7,783,641)	13,054,086
57	364	Poles, Towers, and Fixtures	319,312,897		319,312,897	-	319,312,897
58	365	OH Conductors and Devices	518,772,059		518,772,059	-	518,772,059
59	366	Underground Conduit	99,446,585		99,446,585	-	99,446,585
60	367	UG Conductors and Devices	455,292,831		455,292,831	-	455,292,831
61	368	Line Transformers	216,698,392		216,698,392	-	216,698,392
62	369	Services	53,241,465		53,241,465	-	53,241,465
63	370	Meters	19,631,757		19,631,757	(3,347,767)	16,283,991
64	371	Install on Customer Premise	305,392		305,392	-	305,392
65	373	Street Lighting / Signal Systems	174,794,077		174,794,077	-	174,794,077
66	374	ARO Cost Elec Distribution	987,084		987,084	(987,084)	-
67		Total Distribution	2,151,249,492		2,151,249,492	(12,118,492)	2,139,130,999

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1
PAGE 3 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	100%	$	$	$
68		General					
69	389	Land and Land Rights	-		-	-	-
70	390	Structures and Improvements	-		-	-	-
71	391	Office Furniture and Equipment	-		-	-	-
72	392	Transportation Equipment	9,842,338		9,842,338	-	9,842,338
73	393	Stores Equipment	-		-	-	-
74	394	Tools, Shop, and Garage Equipment	9,816,769		9,816,769	-	9,816,769
75	395	Laboratory Equipment	-		-	-	-
76	396	Power Operated Equipment	5,454,987		5,454,987	-	5,454,987
77	397	Communication Equipment	1,797,469		1,797,469	-	1,797,469
78	398	Miscellaneous Equipment	-		-	-	-
79		Total General	26,911,563		26,911,563	-	26,911,563
80		Common (1)					
81	301	Organization	56,972		56,972	-	56,972
82	302	Franchises and Consents	-		-	-	-
83	303	Misc Intangible Plant	-		-	-	-
84	389	Land and Land Rights	1,443,456		1,443,456	-	1,443,456
85	390	Structures and Improvements	94,968,689		94,968,689	-	94,968,689
86	391	Office Furniture and Equipment	10,281,419		10,281,419	-	10,281,419
87	392	Transportation Equipment	498,724		498,724	-	498,724
88	393	Stores Equipment	714,841		714,841	-	714,841
89	394	Tools, Shop, and Garage Equipment	2,673,777		2,673,777	-	2,673,777
90	395	Laboratory Equipment	-		-	-	-
91	396	Power Operated Equipment	626,385		626,385	-	626,385
92	397	Communication Equipment	76,703,252		76,703,252	-	76,703,252
93	398	Miscellaneous Equipment	75,956		75,956	-	75,956
94	399	ARO Cost Common	-		-	-	-
95		Total Common allocated to Electric	188,043,472		188,043,472	-	188,043,472
96		TOTAL PLANT IN SERVICE	7,083,757,179		7,083,757,179	(560,473,542)	6,523,283,637

(1) 68% Common Plant allocated to Electric

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1
PAGE 4 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	100%	$	$	$
1		Intangible					
2	301	Organization	2,240		2,240	-	2,240
3	302	Franchises and Consents	-		-	-	-
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible	2,240		2,240	-	2,240
6		Steam Production					
7	310	Land and Land Rights	11,802,621		11,802,621	(3,314,442)	8,488,180
8	311	Structures and Improvements	344,890,238		344,890,238	(41,385,219)	303,505,019
9	312	Boiler Plant Equipment	2,634,357,619		2,634,357,619	(444,294,059)	2,190,063,560
10	313	Engines and engine-driven generators	-		-	-	-
11	314	Turbogenerator Units	231,233,467		231,233,467	-	231,233,467
12	315	Accessory Electric Equipment	188,355,981		188,355,981	(5,522,712)	182,833,269
13	316	Misc Power Plant Equip	39,477,480		39,477,480	-	39,477,480
14	317	ARO Cost Steam Production	21,149,099		21,149,099	(21,149,099)	-
15		Total Steam Production	3,471,266,504		3,471,266,504	(515,665,530)	2,955,600,974
16		Hydro Production					
17	330	Land and Land Rights	7		7	-	7
18	331	Structures and Improvements	30,182,777		30,182,777	-	30,182,777
19	332	Reservoirs, Dams, and Water	16,808,093		16,808,093	-	16,808,093
20	333	Water Wheels, Turbines, Generators	114,766,368		114,766,368	-	114,766,368
21	334	Accessory Electric Equipment	7,474,357		7,474,357	-	7,474,357
22	335	Misc Power Plant Equipment	490,989		490,989	-	490,989
23	336	Roads, Railroads, and Bridges	102,286		102,286	-	102,286
24	337	ARO Cost Hydro Production	607,258		607,258	(607,258)	-
25		Total Hydro Production	170,432,135		170,432,135	(607,258)	169,824,877
26		Solar Production					
27	338	Solar Production (all other)	69,319,792		69,319,792	(46,469,797)	22,849,995
28	338	Solar Land & Land Rights	-		-	(9,610,914)	(9,610,914)
						.	
29		Wind Production					
30	338	Wind Production (all accounts)	394,003		394,003	-	394,003
31		Other Production					
32	340	Land and Land Rights	20,260		20,260	-	20,260
33	341	Structures and Improvements	35,387,202		35,387,202	-	35,387,202
34	342	Fuel Holders, Producers, Accessories	24,871,562		24,871,562	-	24,871,562
35	343	Prime Movers	280,444,527		280,444,527	-	280,444,527
36	344	Generators	47,112,577		47,112,577	-	47,112,577
37	345	Accessory Electric Equipment	32,234,582		32,234,582	-	32,234,582
38	346	Misc Power Plant Equipment	6,461,015		6,461,015	-	6,461,015
39	347	ARO Cost Other Production	115,362		115,362	(115,362)	-
40		Total Other Production	426,647,087		426,647,087	(115,362)	426,531,724

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	100%	$	$	$
41		Transmission					
42	350	Land and Land Rights	11,239,818		11,239,818	-	11,239,818
43	351	PC HW/SW and Comm Equipment	3,344,471		3,344,471	-	3,344,471
44	352	Structures and Improvements	19,499,360		19,499,360	-	19,499,360
45	353	Station Equipment	324,021,425		324,021,425	-	324,021,425
46	354	Towers and Fixtures	50,412,521		50,412,521	-	50,412,521
47	355	Poles and Fixtures	183,776,203		183,776,203	-	183,776,203
48	356	OH Conductors and Devices	83,579,028		83,579,028	-	83,579,028
49	357	Underground Conduit	1,941,042		1,941,042	-	1,941,042
50	358	UG Conductors and Devices	8,506,307		8,506,307	-	8,506,307
51	359	ARO Cost Elec Transmission	545,280		545,280	(545,280)	-
52		Total Transmission	686,865,453		686,865,453	(545,280)	686,320,173
53		Distribution					
54	360	Land and Land Rights	4,109,979		4,109,979	-	4,109,979
55	361	Structures and Improvements	15,252,828		15,252,828	-	15,252,828
56	362	Station Equipment	254,812,465		254,812,465	-	254,812,465
57	363	PC HW/SW and Comm Equipment	19,671,231		19,671,231	(8,095,045)	11,576,186
58	364	Poles, Towers, and Fixtures	335,542,946		335,542,946	-	335,542,946
59	365	OH Conductors and Devices	566,747,297		566,747,297	-	566,747,297
60	366	Underground Conduit	100,175,216		100,175,216	-	100,175,216
61	367	UG Conductors and Devices	478,102,849		478,102,849	-	478,102,849
62	368	Line Transformers	235,183,878		235,183,878	-	235,183,878
63	369	Services	56,438,224		56,438,224	-	56,438,224
64	370	Meters	90,838,830		90,838,830	(3,010,894)	87,827,936
65	371	Install on Customer Premise	346,872		346,872	-	346,872
66	373	Street Lighting / Signal Systems	180,142,278		180,142,278	-	180,142,278
67	374	ARO Cost Elec Distribution	987,084		987,084	(987,084)	-
68		Total Distribution	2,338,351,975		2,338,351,975	(12,093,023)	2,326,258,952

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1
PAGE 6 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	100%	$	$	$
69		General					
70	389	Land and Land Rights	-		-	-	-
71	390	Structures and Improvements	-		-	-	-
72	391	Office Furniture and Equipment	-		-	-	-
73	392	Transportation Equipment	10,027,664		10,027,664	-	10,027,664
74	393	Stores Equipment	-		-	-	-
75	394	Tools, Shop, and Garage Equipment	11,611,823		11,611,823	-	11,611,823
76	395	Laboratory Equipment	-		-	-	-
77	396	Power Operated Equipment	5,454,987		5,454,987	-	5,454,987
78	397	Communication Equipment	900,525		900,525	-	900,525
79	398	Miscellaneous Equipment	-		-	-	-
80		Total General	27,995,000		27,995,000	-	27,995,000
81		Common (1)					
82	301	Organization	56,972		56,972	-	56,972
83	302	Franchises and Consents	-		-	-	-
84	303	Misc Intangible Plant	-		-	-	-
85	389	Land and Land Rights	1,443,456		1,443,456	-	1,443,456
86	390	Structures and Improvements	100,758,499		100,758,499	-	100,758,499
87	391	Office Furniture and Equipment	10,356,279		10,356,279	-	10,356,279
88	392	Transportation Equipment	501,814		501,814	-	501,814
89	393	Stores Equipment	714,841		714,841	-	714,841
90	394	Tools, Shop, and Garage Equipment	2,706,045		2,706,045	-	2,706,045
91	395	Laboratory Equipment	-		-	-	-
92	396	Power Operated Equipment	626,385		626,385	-	626,385
93	397	Communication Equipment	146,356,409		146,356,409	-	146,356,409
94	398	Miscellaneous Equipment	75,956		75,956	-	75,956
95	399	ARO Cost Common	-		-	-	-
96		Total Common allocated to Electric	263,596,655		263,596,655	-	263,596,655
97		TOTAL PLANT IN SERVICE	7,454,870,844		7,454,870,844	(585,107,164)	6,869,763,681

(1) 68% Common Plant allocated to Electric

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
ADJUSTMENTS TO PLANT IN SERVICE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.2
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$	100%	$		
1	310	Land and Land Rights	(3,314,442)		(3,314,442)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(41,385,219)		(41,385,219)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(440,936,159)		(440,936,159)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(5,522,712)		(5,522,712)		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	(46,317,705)		(46,317,705)		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	(607,258)		(607,258)		ARO amounts excluded from rate base
7	338	Land and Land Rights	(9,610,914)		(9,610,914)		Mercer County land excluded from rate base
8	347	ARO Cost Other Production	(115,362)		(115,362)		ARO amounts excluded from rate base
9	359	ARO Cost Elec Transmission	(545,280)		(545,280)		ARO amounts excluded from rate base
10	363	PC HW/SW and Comm Equipment	(7,783,641)		(7,783,641)		DSM amounts excluded from rate base
11	370	Meters	(3,347,767)		(3,347,767)		DSM and AMI amounts excluded from rate base
12	374	ARO Cost Elec Distribution	(987,084)		(987,084)		ARO amounts excluded from rate base
13		TOTAL ADJUSTMENTS	(560,473,542)		(560,473,542)		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
ADJUSTMENTS TO PLANT IN SERVICE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.2
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$	100%	$		
1	310	Land and Land Rights	(3,314,442)		(3,314,442)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(41,385,219)		(41,385,219)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(444,294,059)		(444,294,059)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(5,522,712)		(5,522,712)		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	(21,149,099)		(21,149,099)		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	(607,258)		(607,258)		ARO amounts excluded from rate base
7	338	Land and Land Rights	(9,610,914)		(9,610,914)		Mercer County land excluded from rate base
8	338	Solar Production	(46,469,797)		(46,469,797)		Production Proforma excluded from rate base
9	347	ARO Cost Other Production	(115,362)		(115,362)		ARO amounts excluded from rate base
10	359	ARO Cost Elec Transmission	(545,280)		(545,280)		ARO amounts excluded from rate base
11	363	PC HW/SW and Comm Equipment	(8,095,045)		(8,095,045)		DSM amounts excluded from rate base
12	370	Meters	(3,010,894)		(3,010,894)		DSM amounts excluded from rate base
13	374	ARO Cost Elec Distribution	(987,084)		(987,084)		ARO amounts excluded from rate base
14		TOTAL ADJUSTMENTS	(585,107,164)		(585,107,164)		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			$	$	$	$	$
1		Intangible					
2	301	Organization	2,240	-	-	-	2,240
3	302	Franchises and Consents	-	-	-	-	-
4	303	Misc Intangible Plant	128,417	327,440	-	(455,858)	-
5		Total Intangible	130,658	327,440	-	(455,858)	2,240
6		Steam Production					
7	310	Land and Land Rights	11,802,621	-	-	-	11,802,621
8	311	Structures and Improvements	355,526,343	1,407,591	(12,500,845)	-	344,433,088
9	312	Boiler Plant Equipment	2,767,635,258	33,822,165	(187,908,829)	-	2,613,548,593
10	313	Engines and engine-driven generators	-	-	-	-	-
11	314	Turbogenerator Units	252,648,784	1,895,514	(25,384,999)	-	229,159,298
12	315	Accessory Electric Equipment	195,641,999	2,048,849	(11,308,087)	94,510	186,477,271
13	316	Misc Power Plant Equip	27,232,222	2,260,961	(268,505)	-	29,224,678
14	317	ARO Cost Steam Production	44,243,654	-	-	2,074,051	46,317,705
15		Total Steam Production	3,654,730,880	41,435,079	(237,371,264)	2,168,561	3,460,963,255
16		Hydro Production					
17	330	Land and Land Rights	7	-	-	-	7
18	331	Structures and Improvements	23,492,286	372,716	-	-	23,865,002
19	332	Reservoirs, Dams, and Water	16,628,651	179,442	-	-	16,808,093
20	333	Water Wheels, Turbines, Generators	114,766,368	-	-	-	114,766,368
21	334	Accessory Electric Equipment	7,479,166	-	(4,809)	-	7,474,357
22	335	Misc Power Plant Equipment	366,097	5,102	-	-	371,199
23	336	Roads, Railroads, and Bridges	102,286	-	-	-	102,286
24	337	ARO Cost Hydro Production	607,258	-	-	-	607,258
25		Total Hydro Production	163,442,118	557,259	(4,809)	-	163,994,569
26		Solar Production					
27	338	Solar Production (all accounts)	-	-	-	22,849,995	22,849,995
28		Wind Production					
29	338	Wind Production (all accounts)	-	-	-	394,003	394,003
30		Other Production					
31	340	Land and Land Rights	406,526	-	-	(386,267)	20,260
32	341	Structures and Improvements	35,346,539	153,307	(1,517)	(1,567,669)	33,930,660
33	342	Fuel Holders, Producers, Accessories	24,809,825	68,596	(6,859)	-	24,871,562
34	343	Prime Movers	276,133,356	1,162,871	(698,632)	-	276,597,595
35	344	Generators	57,460,360	81,566	(8,303)	(10,421,045)	47,112,577
36	345	Accessory Electric Equipment	32,755,240	32,939	(1,242)	(601,010)	32,185,927
37	346	Misc Power Plant Equipment	5,614,667	154,682	(5,909)	(316,459)	5,446,981
38	347	ARO Cost Other Production	115,362	-	-	-	115,362
39		Total Other Production	432,641,875	1,653,961	(722,462)	(13,292,449)	420,280,925

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			$	$	$	$	$
40		Transmission					
41	350	Land and Land Rights	11,239,818	-	-	-	11,239,818
42	351	PC HW/SW and Comm Equipment	-	611,116	(63,073)	3,443,101	3,991,143
43	352	Structures and Improvements	19,501,175	(1,815)	-	-	19,499,360
44	353	Station Equipment	285,478,690	10,698,047	(902,567)	-	295,274,169
45	354	Towers and Fixtures	49,578,896	833,624	-	-	50,412,521
46	355	Poles and Fixtures	154,145,243	19,973,902	(17,664)	-	174,101,481
47	356	OH Conductors and Devices	79,279,825	4,360,346	(83,627)	-	83,556,544
48	357	Underground Conduit	1,941,042	-	-	-	1,941,042
49	358	UG Conductors and Devices	8,551,225	(44,918)	-	-	8,506,307
50	359	ARO Cost Elec Transmission	545,280	-	-	-	545,280
51		Total Transmission	610,261,193	36,430,302	(1,066,932)	3,443,101	649,067,664
52		Distribution					
53	360	Land and Land Rights	4,109,979	-	-	-	4,109,979
54	361	Structures and Improvements	15,252,828	-	-	-	15,252,828
55	362	Station Equipment	232,372,142	20,197,949	(3,672)	-	252,566,418
56	363	PC HW/SW and Comm Equipment	-	1,103,727	-	19,734,000	20,837,728
57	364	Poles, Towers, and Fixtures	297,012,171	23,295,069	(994,344)	-	319,312,897
58	365	OH Conductors and Devices	480,666,321	41,693,535	(3,587,798)	-	518,772,059
59	366	Underground Conduit	96,904,845	2,545,601	(3,862)	-	99,446,585
60	367	UG Conductors and Devices	429,279,585	29,443,745	(3,430,499)	-	455,292,831
61	368	Line Transformers	199,414,302	18,597,001	(1,312,911)	-	216,698,392
62	369	Services	52,749,032	492,432	-	-	53,241,465
63	370	Meters	29,160,709	266,405	(9,795,357)	-	19,631,757
64	371	Install on Customer Premise	235,254	70,138	-	-	305,392
65	373	Street Lighting / Signal Systems	164,320,658	11,100,194	(626,775)	-	174,794,077
66	374	ARO Cost Elec Distribution	987,084	-	-	-	987,084
67		Total Distribution	2,002,464,912	148,805,798	(19,755,218)	19,734,000	2,151,249,492

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			$	$	$	$	$
68		General					
69	389	Land and Land Rights	-	-	-	-	-
70	390	Structures and Improvements	-	-	-	-	-
71	391	Office Furniture and Equipment	-	-	-	-	-
72	392	Transportation Equipment	9,798,543	43,795	-	-	9,842,338
73	393	Stores Equipment	-	-	-	-	-
74	394	Tools, Shop, and Garage Equipment	8,585,795	1,519,039	(288,065)	-	9,816,769
75	395	Laboratory Equipment	-	-	-	-	-
76	396	Power Operated Equipment	5,355,796	99,191	-	-	5,454,987
77	397	Communication Equipment	6,807,501	13,167	-	(5,023,199)	1,797,469
78	398	Miscellaneous Equipment	-	-	-	-	-
79		Total General	30,547,636	1,675,191	(288,065)	(5,023,199)	26,911,563
80		Common (1)					
81	301	Organization	56,972	-	-	-	56,972
82	302	Franchises and Consents	-	-	-	-	-
83	303	Misc Intangible Plant	57,055,120	882,646	(5,068,105)	(52,869,661)	-
84	389	Land and Land Rights	1,061,678	381,778	-	-	1,443,456
85	390	Structures and Improvements	89,294,359	5,764,528	(90,197)	-	94,968,689
86	391	Office Furniture and Equipment	28,320,961	421,824	(3,526,787)	(14,934,579)	10,281,419
87	392	Transportation Equipment	498,724	-	-	-	498,724
88	393	Stores Equipment	714,841	-	-	-	714,841
89	394	Tools, Shop, and Garage Equipment	2,651,301	22,476	-	-	2,673,777
90	395	Laboratory Equipment	-	-	-	-	-
91	396	Power Operated Equipment	626,385	-	-	-	626,385
92	397	Communication Equipment	29,683,188	3,136,053	(9,249,807)	53,133,817	76,703,252
93	398	Miscellaneous Equipment	75,956	-	-	-	75,956
94	399	ARO Cost Common	-	-	-	-	-
95		Total Common allocated to Electric	210,039,485	10,609,305	(17,934,895)	(14,670,423)	188,043,472
96		TOTAL PLANT IN SERVICE	7,104,258,756	241,494,335	(277,143,644)	15,147,731	7,083,757,179

(1) 68% of Common plant is allocated to Electric

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			$	$	$	$	$	$
1		Intangible						
2	301	Organization	2,240	-	-	-	2,240	2,240
3	302	Franchises and Consents	-	-	-	-	-	-
4	303	Misc Intangible Plant	-	-	-	-	-	-
5		Total Intangible	2,240	-	-	-	2,240	2,240
6		Steam Production						
7	310	Land and Land Rights	11,802,621	-	-	-	11,802,621	11,802,621
8	311	Structures and Improvements	344,433,088	1,270,943	-	-	345,704,031	344,890,238
9	312	Boiler Plant Equipment	2,625,645,351	33,136,865	(12,196,289)	-	2,646,585,928	2,634,357,619
10	313	Engines and engine-driven generators	-	-	-	-	-	-
11	314	Turbogenerator Units	231,135,159	142,000	-	-	231,277,159	231,233,467
12	315	Accessory Electric Equipment	188,234,205	233,616	-	-	188,467,821	188,355,981
13	316	Misc Power Plant Equip	36,933,758	8,946,824	-	-	45,880,583	39,477,480
14	317	ARO Cost Steam Production	21,149,099	-	-	-	21,149,099	21,149,099
15		Total Steam Production	3,459,333,283	43,730,248	(12,196,289)	-	3,490,867,242	3,471,266,504
16		Hydro Production						
17	330	Land and Land Rights	7	-	-	-	7	7
18	331	Structures and Improvements	29,237,066	2,049,042	-	-	31,286,108	30,182,777
19	332	Reservoirs, Dams, and Water	16,808,093	-	-	-	16,808,093	16,808,093
20	333	Water Wheels, Turbines, Generators	114,766,368	-	-	-	114,766,368	114,766,368
21	334	Accessory Electric Equipment	7,474,357	-	-	-	7,474,357	7,474,357
22	335	Misc Power Plant Equipment	376,199	500,757	-	-	876,956	490,989
23	336	Roads, Railroads, and Bridges	102,286	-	-	-	102,286	102,286
24	337	ARO Cost Hydro Production	607,258	-	-	-	607,258	607,258
25		Total Hydro Production	169,371,633	2,549,798	-	-	171,921,432	170,432,135
26		Solar Production						
27	338	Solar Production (all accounts)	22,849,995	87,354,600	-	-	110,204,595	69,319,792
28		Wind Production						
29	338	Wind Production (all accounts)	394,003	-	-	-	394,003	394,003
30		Other Production						
31	340	Land and Land Rights	20,260	-	-	-	20,260	20,260
32	341	Structures and Improvements	35,274,442	146,588	-	-	35,421,030	35,387,202
33	342	Fuel Holders, Producers, Accessories	24,871,562	-	-	-	24,871,562	24,871,562
34	343	Prime Movers	278,514,008	4,499,864	-	-	283,013,872	280,444,527
35	344	Generators	47,112,577	-	-	-	47,112,577	47,112,577
36	345	Accessory Electric Equipment	32,234,582	-	-	-	32,234,582	32,234,582
37	346	Misc Power Plant Equipment	5,530,300	1,764,643	-	-	7,294,942	6,461,015
38	347	ARO Cost Other Production	115,362	-	-	-	115,362	115,362
39		Total Other Production	423,673,093	6,411,094	-	-	430,084,187	426,647,087

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			$	$	$	$	$	$
40		Transmission						
41	350	Land and Land Rights	11,239,818	-	-	-	11,239,818	11,239,818
42	351	PC HW/SW and Comm Equipment	3,742,152	-	(619,931)	-	3,122,221	3,344,471
43	352	Structures and Improvements	19,499,360	-	-	-	19,499,360	19,499,360
44	353	Station Equipment	300,316,984	52,187,265	(2,065,813)	-	350,438,436	324,021,425
45	354	Towers and Fixtures	50,412,521	-	-	-	50,412,521	50,412,521
46	355	Poles and Fixtures	175,850,079	15,249,604	-	-	191,099,683	183,776,203
47	356	OH Conductors and Devices	83,579,028	-	-	-	83,579,028	83,579,028
48	357	Underground Conduit	1,941,042	-	-	-	1,941,042	1,941,042
49	358	UG Conductors and Devices	8,506,307	-	-	-	8,506,307	8,506,307
50	359	ARO Cost Elec Transmission	545,280	-	-	-	545,280	545,280
51		Total Transmission	655,632,570	67,436,868	(2,685,744)	-	720,383,694	686,865,453
52		Distribution						
53	360	Land and Land Rights	4,109,979	-	-	-	4,109,979	4,109,979
54	361	Structures and Improvements	15,252,828	-	-	-	15,252,828	15,252,828
55	362	Station Equipment	253,537,516	5,426,205	-	-	258,963,721	254,812,465
56	363	PC HW/SW and Comm Equipment	21,199,491	305,372	(2,450,127)	-	19,054,735	19,671,231
57	364	Poles, Towers, and Fixtures	324,077,034	23,799,395	(1,109,031)	-	346,767,397	335,542,946
58	365	OH Conductors and Devices	533,236,334	87,840,722	(4,944,467)	-	616,132,589	566,747,297
59	366	Underground Conduit	99,733,761	892,183	-	-	100,625,944	100,175,216
60	367	UG Conductors and Devices	463,728,637	37,347,554	(5,321,620)	-	495,754,571	478,102,849
61	368	Line Transformers	224,306,813	26,274,738	(1,825,931)	-	248,755,619	235,183,878
62	369	Services	55,307,870	3,285,985	-	-	58,593,855	56,438,224
63	370	Meters	90,638,297	364,921	-	-	91,003,219	90,838,830
64	371	Install on Customer Premise	343,909	38,517	-	-	382,426	346,872
65	373	Street Lighting / Signal Systems	177,354,660	6,640,462	(1,026,421)	-	182,968,700	180,142,278
66	374	ARO Cost Elec Distribution	987,084	-	-	-	987,084	987,084
67		Total Distribution	2,263,814,212	192,216,053	(16,677,598)	-	2,439,352,667	2,338,351,975

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			$	$	$	$	$	$
68		General						
69	389	Land and Land Rights	-	-	-	-	-	-
70	390	Structures and Improvements	-	-	-	-	-	-
71	391	Office Furniture and Equipment	-	-	-	-	-	-
72	392	Transportation Equipment	9,850,782	401,761	-	-	10,252,543	10,027,664
73	393	Stores Equipment	-	-	-	-	-	-
74	394	Tools, Shop, and Garage Equipment	10,891,952	3,149,235	(540,511)	-	13,500,676	11,611,823
75	395	Laboratory Equipment	-	-	-	-	-	-
76	396	Power Operated Equipment	5,454,987	-	-	-	5,454,987	5,454,987
77	397	Communication Equipment	1,742,113	599,718	(1,285,258)	-	1,056,572	900,525
78	398	Miscellaneous Equipment	-	-	-	-	-	-
79		Total General	27,939,835	4,150,713	(1,825,769)	-	30,264,778	27,995,000
80		Common (1)						
81	301	Organization	56,972	-	-	-	56,972	56,972
82	302	Franchises and Consents	-	-	-	-	-	-
83	303	Misc Intangible Plant	-	-	-	-	-	-
84	389	Land and Land Rights	1,443,456	-	-	-	1,443,456	1,443,456
85	390	Structures and Improvements	100,558,837	2,595,610	-	-	103,154,446	100,758,499
86	391	Office Furniture and Equipment	10,395,762	382,965	(222,270)	-	10,556,457	10,356,279
87	392	Transportation Equipment	498,724	6,179	-	-	504,903	501,814
88	393	Stores Equipment	714,841	-	-	-	714,841	714,841
89	394	Tools, Shop, and Garage Equipment	2,729,952	70,856	(51,884)	-	2,748,924	2,706,045
90	395	Laboratory Equipment	-	-	-	-	-	-
91	396	Power Operated Equipment	626,385	-	-	-	626,385	626,385
92	397	Communication Equipment	142,322,417	52,312,552	(22,059,953)	-	172,575,016	146,356,409
93	398	Miscellaneous Equipment	75,956	-	-	-	75,956	75,956
94	399	ARO Cost Common	-	-	-	-	-	-
95		Total Common allocated to Electric	259,423,303	55,368,162	(22,334,107)	-	292,457,358	263,596,655
96		TOTAL PLANT IN SERVICE	7,282,434,167	459,217,536	(55,719,507)	-	7,685,932,197	7,454,870,844

(1) 68% of Common Plant is allocated to Electric

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PROPERTY MERGED OR ACQUIRED
AS OF AUGUST 31, 2025
AS OF DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.4
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT

THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
LEASED PROPERTY
AS OF AUGUST 31, 2025
AS OF DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.5
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION

THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.[1]

[1]Effective January 1, 2019 the Company adopted FASB Accounting Standards Update 2016-02, Leases (Topic 842), requiring the recognition of a right-of-use asset and lease liability for all operating leases. Operating lease right-of-use assets are excluded from rate base.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.6
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISTION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED AMOUNT	REVENUE REALIZED ACCT NO.	REVENUE REALIZED DESCRIPTION	EXPENSES INCURRED AMOUNT	EXPENSES INCURRED ACCT NO.	EXPENSES INCURRED DESCRIPTION
			$	$	$	$			$		
1	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	1-Mar-2014	161,322	-	161,322						
2	Land (Mt. Washington - Tract No. D141) located at Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street intended for Substation	19-Sep-1979	60,595	-	60,595						
3	Land (River Bluff - Tract No. D142) located at U.S. Hwy 42 and River Bluff Road intended for Substation	23-Oct-1979	49,540	-	49,540						
4	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	8,846	-	8,846						
5	Station Equipment - Fence (Kentucky Street - Tract No. D146) located at Northwest corner of 2nd and Kentucky Street intended for Substation	1-Jun-1992	2,536	-	2,536						
6	Land (US 42 - Tract No. D152) located at 5901 US Highway 42 intended for Substation	31-Jan-2000	253,321	-	253,321						
7	Land (Tucker Station Distribution Substation) located at Blankenbaker Station Business Park - Tract 13 intended for Substation	17-Dec-2010	745,731	-	745,731						
8	Land located at Green River CC GT intended for Generation	1-Sep-2014	211,410	-	211,410						
9	Land (Billtown Sub) located at 1092 Tarrence Road intended for Substation	18-Dec-2015	871,644	-	871,644						
10	Land (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,967	-	9,967						
11	Station Equipment - Fence (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,212	-	9,212						
12	Land Rights (Fegenbush Distribution Substation) located at General Electric Appliance Park Plant intended for Substation	1-May-2012	519,009	-	519,009						
13	TOTAL PLANT HELD FOR FUTURE USE		2,903,134	-	2,903,134	-			-		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.6
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISTION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED AMOUNT	REVENUE REALIZED ACCT NO.	REVENUE REALIZED DESCRIPTION	EXPENSES INCURRED AMOUNT	EXPENSES INCURRED ACCT NO.	EXPENSES INCURRED DESCRIPTION
			$	$	$	$			$		
1	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	1-Mar-2014	161,322	-	161,322						
2	Land (Mt. Washington - Tract No. D141) located at Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street intended for Substation	19-Sep-1979	60,595	-	60,595						
3	Land (River Bluff - Tract No. D142) located at U.S. Hwy 42 and River Bluff Road intended for Substation	23-Oct-1979	49,540	-	49,540						
4	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	8,846	-	8,846						
5	Station Equipment - Fence (Kentucky Street - Tract No. D146) located at Northwest corner of 2nd and Kentucky Street intended for Substation	1-Jun-1992	2,536	-	2,536						
6	Land (US 42 - Tract No. D152) located at 5901 US Highway 42 intended for Substation	31-Jan-2000	253,321	-	253,321						
7	Land (Tucker Station Distribution Substation) located at Blankenbaker Station Business Park - Tract 13 intended for Substation	17-Dec-2010	745,731	-	745,731						
8	Land located at Green River CC GT intended for Generation	1-Sep-2014	211,410	-	211,410						
9	Land (Billtown Sub) located at 1092 Tarrence Road intended for Substation	18-Dec-2015	871,644	-	871,644						
10	Land (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,967	-	9,967						
11	Station Equipment - Fence (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,212	-	9,212						
12	Land Rights (Fegenbush Distribution Substation) located at General Electric Appliance Park Plant intended for Substation	1-May-2012	519,009	-	519,009						
13	TOTAL PLANT HELD FOR FUTURE USE		2,903,134	-	2,903,134	-			-		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
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SCHEDULE B-2.7
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE AND EXPENSE AMOUNT	REVENUE AND EXPENSE ACCT NO.	REVENUE AND EXPENSE DESCRIPTION	REASONS FOR EXCLUSION
				$	$	$	$			
		Land and Land Rights:								
1	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074				Non-utility property
2	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291				Non-utility property
3	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677				Non-utility property
4	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	28,633				Non-utility property
5	121	Kentucky Street - Tract No. D146	2-May-1983	217,017	-	217,017				Non-utility property
6	121	Shelby 13/4 Substation Tract No. D1	30-Jun-1986	7,112	-	7,112				Non-utility property
7	121	Flint Hill Gas Storage Field Tract No. H-12	30-Jun-1974	11,058	-	11,058				Non-utility property
8	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	-				Non-utility property
9	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	-				Non-utility property
10	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	-				Non-utility property
11		TOTAL		337,223	63,360	273,863	-			Non-utility property

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
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SCHEDULE B-2.7
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE AND EXPENSE AMOUNT	REVENUE AND EXPENSE ACCT NO.	REVENUE AND EXPENSE DESCRIPTION	REASONS FOR EXCLUSION
				$	$	$	$			
		Land and Land Rights:								
1	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074				Non-utility property
2	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291				Non-utility property
3	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677				Non-utility property
4	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	28,633				Non-utility property
5	121	Kentucky Street - Tract No. D146	2-May-1983	217,017	-	217,017				Non-utility property
6	121	Shelby 13/4 Substation Tract No. D1	30-Jun-1986	7,112	-	7,112				Non-utility property
7	121	Flint Hill Gas Storage Field Tract No. H-12	30-Jun-1974	11,058	-	11,058				Non-utility property
8	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	-				Non-utility property
9	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	-				Non-utility property
10	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	-				Non-utility property
11		TOTAL		337,223	63,360	273,863	-			Non-utility property

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2025

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SCHEDULE B-3

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
1		Intangible Plant						
2	301	Organization	2,240	-		-	-	-
3	302	Franchises and Consents	-	-		-	-	-
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	2,240	-		-	-	-
6		Steam Production						
7	310	Land and Land Rights	11,802,621	-		-	-	-
8	311	Structures and Improvements	344,433,088	(168,343,014)		(168,343,014)	2,081,902	(166,261,112)
9	312	Boiler Plant Equipment	2,613,548,593	(1,018,652,388)		(1,018,652,388)	88,681,832	(929,970,556)
10	313	Engines and engine-driven generators	-	-		-	-	-
11	314	Turbogenerator Units	229,159,298	(121,622,800)		(121,622,800)	-	(121,622,800)
12	315	Accessory Electric Equipment	186,477,271	(109,925,940)		(109,925,940)	526,140	(109,399,799)
13	316	Misc Power Plant Equip	29,224,678	(10,004,401)		(10,004,401)	-	(10,004,401)
14	317	ARO Cost Steam Production	46,317,705	(29,254,184)		(29,254,184)	29,254,184	-
15		Total Steam Production	3,460,963,255	(1,457,802,726)		(1,457,802,726)	120,544,059	(1,337,258,667)
16		Hydro Production						
17	330	Land and Land Rights	7	-		-	-	-
18	331	Structures and Improvements	23,865,002	(3,658,102)		(3,658,102)	-	(3,658,102)
19	332	Reservoirs, Dams, and Water	16,808,093	(1,754,768)		(1,754,768)	-	(1,754,768)
20	333	Water Wheels, Turbines, Generators	114,766,368	(30,754,330)		(30,754,330)	-	(30,754,330)
21	334	Accessory Electric Equipment	7,474,357	(295,091)		(295,091)	-	(295,091)
22	335	Misc Power Plant Equipment	371,199	(117,760)		(117,760)	-	(117,760)
23	336	Roads, Railroads, and Bridges	102,286	(14,189)		(14,189)	-	(14,189)
24	337	ARO Cost Hydro Production	607,258	(120,132)		(120,132)	120,132	-
25		Total Hydro Production	163,994,569	(36,714,372)		(36,714,372)	120,132	(36,594,240)
26	Solar	Solar Production						
27	338	Solar Production (all accounts)	22,849,995	(4,875,380)		(4,875,380)	-	(4,875,380)
28	Wind	Wind Production						
29	338	Wind Production (all accounts)	394,003	(30,085)		(30,085)	-	(30,085)
30		Other Production						
31	340	Land and Land Rights	20,260	-		-	-	-
32	341	Structures and Improvements	33,930,660	(19,122,189)		(19,122,189)	-	(19,122,189)
33	342	Fuel Holders, Producers, Accessories	24,871,562	(11,654,367)		(11,654,367)	-	(11,654,367)
34	343	Prime Movers	276,597,595	(132,414,802)		(132,414,802)	-	(132,414,802)
35	344	Generators	47,112,577	(25,306,823)		(25,306,823)	-	(25,306,823)
36	345	Accessory Electric Equipment	32,185,927	(19,225,712)		(19,225,712)	-	(19,225,712)
37	346	Misc Power Plant Equipment	5,446,981	(3,172,135)		(3,172,135)	-	(3,172,135)
38	347	ARO Cost Other Production	115,362	(39,863)		(39,863)	39,863	-
39		Total Other Production	420,280,925	(210,935,891)		(210,935,891)	39,863	(210,896,028)

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCUMULATED DEPRECIATION AND AMORTIZATION
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SCHEDULE B-3
PAGE 2 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
40		Transmission						
41	350	Land and Land Rights	11,239,818	(3,961,740)		(3,961,740)	-	(3,961,740)
42	351	PC HW/SW and Comm Equipment	3,991,143	(2,823,859)		(2,823,859)	-	(2,823,859)
43	352	Structures and Improvements	19,499,360	(4,707,517)		(4,707,517)	-	(4,707,517)
44	353	Station Equipment	295,274,169	(81,531,872)		(81,531,872)	-	(81,531,872)
45	354	Towers and Fixtures	50,412,521	(31,185,944)		(31,185,944)	-	(31,185,944)
46	355	Poles and Fixtures	174,101,481	(48,193,855)		(48,193,855)	-	(48,193,855)
47	356	OH Conductors and Devices	83,556,544	(41,858,819)		(41,858,819)	-	(41,858,819)
48	357	Underground Conduit	1,941,042	(1,000,311)		(1,000,311)	-	(1,000,311)
49	358	UG Conductors and Devices	8,506,307	(4,747,861)		(4,747,861)	-	(4,747,861)
50	359	ARO Cost Elec Transmission	545,280	(92,838)		(92,838)	92,838	-
51		Total Transmission	649,067,664	(220,104,616)		(220,104,616)	92,838	(220,011,778)
52		Distribution						
53	360	Land and Land Rights	4,109,979	(7,000)		(7,000)	-	(7,000)
54	361	Structures and Improvements	15,252,828	(4,213,592)		(4,213,592)	-	(4,213,592)
55	362	Station Equipment	252,566,418	(70,239,920)		(70,239,920)	-	(70,239,920)
56	363	PC HW/SW and Comm Equipment	20,837,728	(14,553,883)		(14,553,883)	9,056,575	(5,497,308)
57	364	Poles, Towers, and Fixtures	319,312,897	(102,189,880)		(102,189,880)	-	(102,189,880)
58	365	OH Conductors and Devices	518,772,059	(124,710,341)		(124,710,341)	-	(124,710,341)
59	366	Underground Conduit	99,446,585	(41,207,355)		(41,207,355)	-	(41,207,355)
60	367	UG Conductors and Devices	455,292,831	(78,154,459)		(78,154,459)	-	(78,154,459)
61	368	Line Transformers	216,698,392	(97,130,646)		(97,130,646)	-	(97,130,646)
62	369	Services	53,241,465	(32,522,551)		(32,522,551)	-	(32,522,551)
63	370	Meters	19,631,757	(4,586,266)		(4,586,266)	1,686,507	(2,899,759)
64	371	Install on Customer Premise	305,392	(148,833)		(148,833)	-	(148,833)
65	373	Street Lighting / Signal Systems	174,794,077	(74,016,146)		(74,016,146)	-	(74,016,146)
66	374	ARO Cost Elec Distribution	987,084	(103,478)		(103,478)	103,478	-
67		Total Distribution	2,151,249,492	(643,784,350)		(643,784,350)	10,846,560	(632,937,790)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
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SCHEDULE B-3
PAGE 3 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
68	E	General Plant						
69	389	Land and Land Rights	-	-		-	-	-
70	390	Structures and Improvements	-	-		-	-	-
71	391	Office Furniture and Equipment	-	-		-	-	-
72	392	Transportation Equipment	9,842,338	(4,545,693)		(4,545,693)	-	(4,545,693)
73	393	Stores Equipment	-	-		-	-	-
74	394	Tools, Shop, and Garage Equipment	9,816,769	(3,580,106)		(3,580,106)	-	(3,580,106)
75	395	Laboratory Equipment	-	-		-	-	-
76	396	Power Operated Equipment	5,454,987	(1,468,199)		(1,468,199)	-	(1,468,199)
77	397	Communication Equipment	1,797,469	(1,634,842)		(1,634,842)	-	(1,634,842)
78	398	Miscellaneous Equipment	-	-		-	-	-
79		Total General Plant	26,911,563	(11,228,840)		(11,228,840)	-	(11,228,840)
80	C	Common Plant (1)						
81	301	Organization	56,972	-		-	-	-
82	302	Franchises and Consents	-	-		-	-	-
83	303	Misc Intangible Plant	-	(0)		(0)	-	(0)
84	389	Land and Land Rights	1,443,456	-		-	-	-
85	390	Structures and Improvements	94,968,689	(33,242,529)		(33,242,529)	-	(33,242,529)
86	391	Office Furniture and Equipment	10,281,419	(5,378,489)		(5,378,489)	-	(5,378,489)
87	392	Transportation Equipment	498,724	(203,273)		(203,273)	-	(203,273)
88	393	Stores Equipment	714,841	(278,632)		(278,632)	-	(278,632)
89	394	Tools, Shop, and Garage Equipment	2,673,777	(1,816,991)		(1,816,991)	-	(1,816,991)
90	395	Laboratory Equipment	-	-		-	-	-
91	396	Power Operated Equipment	626,385	(123,211)		(123,211)	-	(123,211)
92	397	Communication Equipment	76,703,252	(47,104,729)		(47,104,729)	-	(47,104,729)
93	398	Miscellaneous Equipment	75,956	(4,010)		(4,010)	-	(4,010)
94	399	ARO Cost Common	-	-		-	-	-
95		Total Common Plant allocated to Electric	188,043,472	(88,151,864)		(88,151,864)	-	(88,151,864)
96		TOTAL PLANT	7,083,757,179	(2,673,628,125)		(2,673,628,125)	131,643,452	(2,541,984,673)

(1) 68% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
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SCHEDULE B-3
PAGE 4 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	13 MONTH AVERAGE RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
1		Intangible Plant						
2	301	Organization	2,240	-		-	-	-
3	302	Franchises and Consents	-	-		-	-	-
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	2,240	-		-	-	-
6		Steam Production						
7	310	Land and Land Rights	11,802,621	-		-	-	-
8	311	Structures and Improvements	344,890,238	(175,781,994)		(175,781,994)	2,895,811	(172,886,182)
9	312	Boiler Plant Equipment	2,634,357,619	(1,106,071,745)		(1,106,071,745)	106,354,789	(999,716,956)
10	313	Engines and engine-driven generators	-	-		-	-	-
11	314	Turbogenerator Units	231,233,467	(127,689,936)		(127,689,936)	-	(127,689,936)
12	315	Accessory Electric Equipment	188,355,981	(114,414,125)		(114,414,125)	631,164	(113,782,962)
13	316	Misc Power Plant Equip	39,477,480	(10,072,207)		(10,072,207)	-	(10,072,207)
14	317	ARO Cost Steam Production	21,149,099	(5,486,633)		(5,486,633)	5,486,633	-
15		Total Steam Production	3,471,266,504	(1,539,516,641)		(1,539,516,641)	115,368,397	(1,424,148,244)
16		Hydro Production						
17	330	Land and Land Rights	7	-		-	-	-
18	331	Structures and Improvements	30,182,777	(4,221,026)		(4,221,026)	-	(4,221,026)
19	332	Reservoirs, Dams, and Water	16,808,093	(2,351,735)		(2,351,735)	-	(2,351,735)
20	333	Water Wheels, Turbines, Generators	114,766,368	(34,371,383)		(34,371,383)	-	(34,371,383)
21	334	Accessory Electric Equipment	7,474,357	(527,294)		(527,294)	-	(527,294)
22	335	Misc Power Plant Equipment	490,989	(126,683)		(126,683)	-	(126,683)
23	336	Roads, Railroads, and Bridges	102,286	(19,073)		(19,073)	-	(19,073)
24	337	ARO Cost Hydro Production	607,258	(136,150)		(136,150)	136,150	-
25		Total Hydro Production	170,432,135	(41,753,344)		(41,753,344)	136,150	(41,617,194)
26	Solar	Solar Production						
27	*338*	Solar Production (all accounts)	69,319,792	(5,979,140)		(5,979,140)	573,681	(5,405,459)
28	Wind	Wind Production						
29	*338*	Wind Production (all accounts)	394,003	(44,460)		(44,460)	-	(44,460)
30		Other Production						
31	340	Land and Land Rights	20,260	-		-	-	-
32	341	Structures and Improvements	35,387,202	(19,792,766)		(19,792,766)	-	(19,792,766)
33	342	Fuel Holders, Producers, Accessories	24,871,562	(12,321,731)		(12,321,731)	-	(12,321,731)
34	343	Prime Movers	280,444,527	(140,360,742)		(140,360,742)	-	(140,360,742)
35	344	Generators	47,112,577	(26,295,399)		(26,295,399)	-	(26,295,399)
36	345	Accessory Electric Equipment	32,234,582	(19,942,068)		(19,942,068)	-	(19,942,068)
37	346	Misc Power Plant Equipment	6,461,015	(3,291,865)		(3,291,865)	-	(3,291,865)
38	347	ARO Cost Other Production	115,362	(42,893)		(42,893)	42,893	-
39		Total Other Production	426,647,087	(222,047,465)		(222,047,465)	42,893	(222,004,571)

LOUISVILLE GAS AND ELECTRIC COMPANY
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SCHEDULE B-3
PAGE 5 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	13 MONTH AVERAGE RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
40		Transmission						
41	350	Land and Land Rights	11,239,818	(4,038,915)		(4,038,915)	-	(4,038,915)
42	*351*	PC HW/SW and Comm Equipment	3,344,471	(2,517,154)		(2,517,154)	-	(2,517,154)
43	352	Structures and Improvements	19,499,360	(4,974,206)		(4,974,206)	-	(4,974,206)
44	353	Station Equipment	324,021,425	(83,146,104)		(83,146,104)	-	(83,146,104)
45	354	Towers and Fixtures	50,412,521	(31,885,837)		(31,885,837)	-	(31,885,837)
46	355	Poles and Fixtures	183,776,203	(51,779,936)		(51,779,936)	-	(51,779,936)
47	356	OH Conductors and Devices	83,579,028	(43,860,424)		(43,860,424)	-	(43,860,424)
48	357	Underground Conduit	1,941,042	(1,029,718)		(1,029,718)	-	(1,029,718)
49	358	UG Conductors and Devices	8,506,307	(4,894,027)		(4,894,027)	-	(4,894,027)
50	359	ARO Cost Elec Transmission	545,280	(102,682)		(102,682)	102,682	-
51		Total Transmission	686,865,453	(228,229,004)		(228,229,004)	102,682	(228,126,322)
52		Distribution						
53	360	Land and Land Rights	4,109,979	(7,000)		(7,000)	-	(7,000)
54	361	Structures and Improvements	15,252,828	(4,500,854)		(4,500,854)	-	(4,500,854)
55	362	Station Equipment	254,812,465	(74,607,923)		(74,607,923)	-	(74,607,923)
56	*363*	PC HW/SW and Comm Equipment	19,671,231	(15,027,721)		(15,027,721)	9,934,251	(5,093,470)
57	364	Poles, Towers, and Fixtures	335,542,946	(107,846,777)		(107,846,777)	-	(107,846,777)
58	365	OH Conductors and Devices	566,747,297	(129,870,398)		(129,870,398)	-	(129,870,398)
59	366	Underground Conduit	100,175,216	(42,692,417)		(42,692,417)	-	(42,692,417)
60	367	UG Conductors and Devices	478,102,849	(82,870,441)		(82,870,441)	-	(82,870,441)
61	368	Line Transformers	235,183,878	(99,266,327)		(99,266,327)	-	(99,266,327)
62	369	Services	56,438,224	(33,736,721)		(33,736,721)	-	(33,736,721)
63	370	Meters	90,838,830	(10,562,639)		(10,562,639)	1,761,970	(8,800,669)
64	371	Install on Customer Premise	346,872	(245,210)		(245,210)	-	(245,210)
65	373	Street Lighting / Signal Systems	180,142,278	(78,878,979)		(78,878,979)	-	(78,878,979)
66	374	ARO Cost Elec Distribution	987,084	(119,381)		(119,381)	119,381	-
67		Total Distribution	2,338,351,975	(680,232,788)		(680,232,788)	11,815,602	(668,417,185)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
ACCUMULATED DEPRECIATION AND AMORTIZATION
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3
PAGE 6 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	13 MONTH AVERAGE RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
68		General Plant						
69	389	Land and Land Rights	-	-		-	-	-
70	390	Structures and Improvements	-	-		-	-	-
71	391	Office Furniture and Equipment	-	-		-	-	-
72	392	Transportation Equipment	10,027,664	(4,906,504)		(4,906,504)	-	(4,906,504)
73	393	Stores Equipment	-	-		-	-	-
74	394	Tools, Shop, and Garage Equipment	11,611,823	(3,470,592)		(3,470,592)	-	(3,470,592)
75	395	Laboratory Equipment	-	-		-	-	-
76	396	Power Operated Equipment	5,454,987	(1,575,818)		(1,575,818)	-	(1,575,818)
77	397	Communication Equipment	900,525	(866,701)		(866,701)	-	(866,701)
78	398	Miscellaneous Equipment	-	-		-	-	-
79		Total General Plant	27,995,000	(10,819,614)		(10,819,614)	-	(10,819,614)
80		Common Plant (1)						
81	301	Organization	56,972	-		-	-	-
82	302	Franchises and Consents	-	-		-	-	-
83	303	Misc Intangible Plant	-	(0)		(0)	-	(0)
84	389	Land and Land Rights	1,443,456	-		-	-	-
85	390	Structures and Improvements	100,758,499	(35,251,998)		(35,251,998)	-	(35,251,998)
86	391	Office Furniture and Equipment	10,356,279	(5,811,578)		(5,811,578)	-	(5,811,578)
87	392	Transportation Equipment	501,814	(266,721)		(266,721)	-	(266,721)
88	393	Stores Equipment	714,841	(305,201)		(305,201)	-	(305,201)
89	394	Tools, Shop, and Garage Equipment	2,706,045	(1,879,236)		(1,879,236)	-	(1,879,236)
90	395	Laboratory Equipment	-	-		-	-	-
91	396	Power Operated Equipment	626,385	(137,155)		(137,155)	-	(137,155)
92	397	Communication Equipment	146,356,409	(45,070,294)		(45,070,294)	-	(45,070,294)
93	398	Miscellaneous Equipment	75,956	(8,165)		(8,165)	-	(8,165)
94	399	ARO Cost Common	-	-		-	-	-
95		Total Common Plant allocated to Electric	263,596,655	(88,730,347)		(88,730,347)	-	(88,730,347)
96		TOTAL PLANT	7,454,870,844	(2,817,352,802)		(2,817,352,802)	128,039,405	(2,689,313,396)

(1) 68% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$	100%	$		
1	311	Structures and Improvements	2,081,902		2,081,902		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	88,681,832		88,681,832		ECR and Proforma amounts excluded from rate base
3	315	Accessory Electric Equipment	526,140		526,140		ECR amounts excluded from rate base
4	317	ARO Cost Steam Production	29,254,184		29,254,184		ARO amounts excluded from rate base
5	337	ARO Cost Hydro Production	120,132		120,132		ARO amounts excluded from rate base
6	347	ARO Cost Other Production	39,863		39,863		ARO amounts excluded from rate base
7	359	ARO Cost Elec Transmission	92,838		92,838		ARO amounts excluded from rate base
8	363	PC HW/SW and Comm Equipment	9,056,575		9,056,575		DSM amounts excluded from rate base
9	374	ARO Cost Elec Distribution	103,478		103,478		ARO amounts excluded from rate base
10	370	Meters	1,686,507		1,686,507		DSM and AMI amounts excluded from rate base
11		TOTAL ADJUSTMENTS	131,643,452		131,643,452		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.1
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$	100%	$		
1	311	Structures and Improvements	2,895,811		2,895,811		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	106,354,789		106,354,789		ECR and Proforma amounts excluded from rate base
3	315	Accessory Electric Equipment	631,164		631,164		ECR amounts excluded from rate base
4	317	ARO Cost Steam Production	5,486,633		5,486,633		ARO amounts excluded from rate base
5	337	ARO Cost Hydro Production	136,150		136,150		ARO amounts excluded from rate base
6	338	Mercer County Solar Production	573,681		573,681		Mercer County production excluded from rate base
7	347	ARO Cost Other Production	42,893		42,893		ARO amounts excluded from rate base
8	359	ARO Cost Elec Transmission	102,682		102,682		ARO amounts excluded from rate base
9	363	PC HW/SW and Comm Equipment	9,934,251		9,934,251		DSM amounts excluded from rate base
10	370	Meters	1,761,970		1,761,970		DSM amounts excluded from rate base
11	374	ARO Cost Elec Distribution	119,381		119,381		ARO amounts excluded from rate base
12		TOTAL ADJUSTMENTS	128,039,405		128,039,405		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 1 OF 4
WITNESS: A. M. FACKLER

LINE NO. (A)	ACCT NO. (B)	ACCOUNT TITLE (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ADJUSTED JURISDICTION ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			$	$		$			
1		Intangible Plant							
2	301	Organization	2,240	-	0.00%	-			
3	302	Franchises and Consents	-	-	0.00%	-			
4	303	Misc Intangible Plant	-	-	16.18%	-	0%	3.3	5-SQ,SQUARE
5		Total Intangible Plant	2,240	-		-			
6		Steam Production							
7	310	Land and Land Rights	8,488,180	-		-			
8	311	Structures and Improvements	303,047,870	166,261,112	2.25%	6,809,050	-5,-7,-10,-11,-30%	25.1	95-R2.5
9	312	Boiler Plant Equipment	2,172,612,435	929,970,556	4.64%	100,776,298	-7,-10,-11%	20.9	57-R1,60-R1
10	313	Engines and engine-driven generators	-	-		-			
11	314	Turbogenerator Units	229,159,298	121,622,800	3.25%	7,443,744	-7,-10,-11%	21.3	60-R2.5,62-R2
12	315	Accessory Electric Equipment	180,954,558	109,399,799	2.85%	5,157,890	-7,-10,-11%	20.4	65-R3,70-R3
13	316	Misc Power Plant Equip	29,224,678	10,004,401	3.65%	1,066,931	-5,-7,-10,-11%	21.6	43-R2.5,45-R2.5
14	317	ARO Cost Steam (Eqp)	-	-		-			
15		Total Steam Production	2,923,487,019	1,337,258,667		121,253,913			
16		Hydro Production							
17	330	Land and Land Rights	7	-		-			
18	331	Structures and Improvements	23,865,002	3,658,102	2.35%	561,320	-2%	22.0	95-R2
19	332	Reservoirs, Dams, and Water	16,808,093	1,754,768	3.80%	638,708	-2%	24.9	90-R2.5
20	333	Water Wheels, Turbines, Generators	114,766,368	30,754,330	3.74%	4,292,262	-2%	25.1	80-R3
21	334	Accessory Electric Equipment	7,474,357	295,091	3.59%	268,329	-2%	25.0	80-R4
22	335	Misc Power Plant Equipment	371,199	117,760	1.58%	5,865	-2%	25.0	70-R3
23	336	Roads, Railroads, and Bridges	102,286	14,189	7.09%	7,252	-2%	10.7	80-S4
24	337	ARO Cost Hydro Prod (Eqp)	-	-		-			
25		Total Hydro Production	163,387,311	36,594,240		5,773,736			
26		Solar Production							
27	338	Solar Production (All Accounts)	13,239,081	4,875,380	4.68%	619,820	-5,-6,-10%	23.7	25-S2.5,40-R2.5,40-S3,45-R2.5
28		Wind Production							
29	338	Wind Production (All Accounts)	394,003	30,085	4.21%	16,599	-5%	24.4	45-R3
30		Other Production							
31	340	Land and Land Rights	20,260	-		-			
32	341	Structures and Improvements	33,930,660	19,122,189	2.46%	833,114	-1,-3,-6,-7,-9%	22.6	40-S3,60-R4
33	342	Fuel Holders, Producers,	24,871,562	11,654,367	3.22%	801,982	-6,-7,-9,-11%	21.1	55-R2.5
34	343	Prime Movers	276,597,595	132,414,802	3.38%	9,353,598	-6,-7,-9,-11%	18.7	35-R1.5
35	344	Generators	47,112,577	25,306,823	2.82%	1,330,099	-1,-3,-6,-7,-9,-10,-	19.9	25-S2.5,60-S3
36	345	Accessory Electric Equipment	32,185,927	19,225,712	2.57%	827,079	-1,-3,-5,-6,-7,-9,-11%	21.7	45-R2.5,50-S2.5
37	346	Misc Power Plant Equipment	5,446,981	3,172,135	2.42%	131,893	-1,-3,-6,-7,-9,-11%	22.6	40-R2.5,55-R4
38	347	ARO Cost Other Prod (Eqp)	-	-					
39		Total Other Production	420,165,563	210,896,028		13,277,766			
40		Transmission							
41	350	Land And Land Rights	11,239,818	3,961,740	1.14%	128,134	0%	57.4	70-R4
42	351	PC HW/SW and Comm Equipment	3,991,143	2,823,859	2.22%	88,662	0%	-	
43	352	Structures And Improvements	19,499,360	4,707,517	1.75%	341,239	-10%	54.0	60-R1.5
44	353	Station Equipment	295,274,169	81,531,872	1.61%	4,753,914	-15%	47.8	60-R2
45	354	Towers And Fixtures	50,412,521	31,185,944	1.84%	927,590	-50%	51.2	70-R4
46	355	Poles And Fixtures	174,101,481	48,193,855	2.98%	5,188,224	-75%	48.3	59-R2
47	356	OH Conductors And Devices	83,556,544	41,858,819	3.32%	2,774,077	-75%	37.8	55-R2
48	357	Underground Conduit	1,941,042	1,000,311	1.83%	35,521	-5%	41.9	55-R3
49	358	UG Conductors And Devices	8,506,307	4,747,861	2.44%	207,554	-10%	29.0	40-R2.5
50	359	ARO Cost Elec Transmission	-	-		-			
51		Total Transmission	648,522,384	220,011,778		14,444,916			

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 2 OF 4
WITNESS: A. M. FACKLER

LINE NO. (A)	ACCT NO. (B)	ACCOUNT TITLE (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ADJUSTED JURISDICTION ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			$	$		$			
52		Distribution							
53	360	Land and Land Rights	4,109,979	7,000		-			
54	361	Structures and Improvements	15,252,828	4,213,592	2.05%	312,683	-10%	39.7	48-S0.5
55	362	Station Equipment	252,566,418	70,239,920	2.10%	5,303,895	-15%	39.5	50-R1
56	363	PC HW/SW and Comm Equipment	13,054,086	5,497,308	2.37%	309,691	0%	-	
57	364	Poles, Towers, and Fixtures	319,312,897	102,189,880	2.71%	8,653,380	-80%	43.2	56-R2
58	365	OH Conductors and Devices	518,772,059	124,710,341	2.06%	10,686,704	-75%	42.1	53-R1.5
59	366	Underground Conduit	99,446,585	41,207,355	1.60%	1,591,145	-30%	58.6	75-R4
60	367	UG Conductors and Devices	455,292,831	78,154,459	2.06%	9,379,032	-40%	54.2	65-R3
61	368	Line Transformers	216,698,392	97,130,646	2.33%	5,049,073	-20%	31.5	46-R3
62	369	Services	53,241,465	32,522,551	3.18%	1,693,079	-50,-100%	36.0	47-S1.5,60-R2.5
63	370	Meters	16,283,991	2,899,759	4.93%	802,801	0%	11.5	15-S2.5,25-L1
64	371	Install on Customer Premise	305,392	148,833	10.00%	30,539	0%	-	10-L2.5
65	373	Street Lighting / Signal Systems	174,794,077	74,016,146	4.51%	7,883,213	-30,-40%	22.3	27-S0,38-R2.5
66	374	ARO Cost Elec Distribution	-	-		-			
67		Total Distribution	2,139,130,999	632,937,790		51,695,235			
68		General Plant							
69	389	Land and Land Rights	-	-		-			
70	390	Structures and Improvements	-	-		-			
71	391	Office Furniture and Equipment	-	-		-			
72	392	Transportation Equipment	9,842,338	4,545,693	4.22%	414,945	0%	12.0	13-R2,14-S2,25-L4
73	393	Stores Equipment	-	-		-			
74	394	Tools, Shop, and Garage Equipment	9,816,769	3,580,106	4.28%	420,158	0%	14.8	25-SQ
75	395	Laboratory Equipment	-	-		-			
76	396	Power Operated Equipment	5,454,987	1,468,199	0.84%	45,941	0%	16.8	20-S1.5,22-S1
77	397	Communication Equipment	1,797,469	1,634,842	12.28%	220,729	0%	6.5	10-SQ
78	398	Miscellaneous Equipment	-	-		-			
79		Total General Plant	26,911,563	11,228,840		1,101,773			
80		Common Plant (1)							
81	301	Organization	56,972	-		-			
82	302	Franchises and Consents	-	-		-			
83	303	Misc Intangible Plant	-	0	16.18%	-	0%	3.3	5-SQ,SQUARE
84	389	Land and Land Rights	1,443,456	-		-			
85	390	Structures and Improvements	94,968,689	33,242,529	2.64%	2,507,173	-5,-10%	28.9	30-L0.5,40-S0.5, 45-R1,50-R3,50-R4
86	391	Office Furniture and Equipment	10,281,419	5,378,489	15.79%	1,623,436	0%	6.6	4-5-10-15-20-SQ
87	392	Transportation Equipment	498,724	203,273	3.44%	17,140	0,-5%	8.6	9-S2.5,12-S0.5,23-L1.5
88	393	Stores Equipment	714,841	278,632	5.15%	36,814	0%	8.7	25-SQ
89	394	Tools, Shop, and Garage Equipment	2,673,777	1,816,991	4.25%	113,636	0%	11.7	25-SQ
90	395	Laboratory Equipment	-	-		-			
91	396	Power Operated Equipment	626,385	123,211	0.38%	2,380	0,10%	11.8	22-L4,24-L2.5
92	397	Communication Equipment	76,703,252	47,104,729	1.69%	1,296,285	0%	14.6	10-SQ,22-L2
93	398	Miscellaneous Equipment	75,956	4,010		-			
94	399	ARO Cost Common	-	-					
95		Total Common Plant allocated to Electric	188,043,472	88,151,864		5,596,864			
96		TOTAL PLANT	6,523,283,637	2,541,984,673		213,780,622			

(1) 68% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 3 OF 4
WITNESS: A. M. FACKLER

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLE (C)	ADJUSTED JURISDICTION 13 MONTH AVG PLANT INVESTMENT (D)	13 MONTH AVG ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			$	$		$			
1		Intangible Plant							
2	301	Organization	2,240	-	0.00%	-	0%		
3	302	Franchises and Consents	-	-	0.00%	-	0%		
4	303	Misc Intangible Plant	-	-	6.67%	-	0%		
5		Total Intangible Plant	2,240	-		-			
6		Steam Production							
7	310	Land and Land Rights	8,488,180	-	0.00%	-			
8	311	Structures and Improvements	303,505,019	172,886,182	3.01%	9,145,454	-5,-6,-10%	19.8	90-R2.5
9	312	Boiler Plant Equipment	2,190,063,560	999,716,956	5.93%	129,856,268	-6,-10%	12.0	57-S0
10	313	Engines and engine-driven generators	-	-	0.00%	-			
11	314	Turbogenerator Units	231,233,467	127,689,936	4.93%	11,389,154	-6,-10%	11.3	55-R2.5
12	315	Accessory Electric Equipment	182,833,269	113,782,962	3.62%	6,625,811	-6,-10%	13.9	65-R3
13	316	Misc Power Plant Equip	39,477,480	10,072,207	4.35%	1,716,299	-5,-6,-10%	16.8	43-R2.5
14	317	ARO Cost Steam (Eqp)	-	-	0.00%	-			
15		Total Steam Production	2,955,600,974	1,424,148,244		158,732,985			
16		Hydro Production							
17	330	Land and Land Rights	7	-	0.00%	-			
18	331	Structures and Improvements	30,182,777	4,221,026	4.32%	1,305,319	-2%	20.6	95-R1.5
19	332	Reservoirs, Dams, and Water	16,808,093	2,351,735	4.57%	767,858	-2%	21.0	90-R2.5
20	333	Water Wheels, Turbines, Generators	114,766,368	34,371,383	3.81%	4,367,256	-2%	21.3	80-R4
21	334	Accessory Electric Equipment	7,474,357	527,294	3.82%	285,736	-2%	21.0	75-R4
22	335	Misc Power Plant Equipment	490,989	126,683	3.45%	16,916	-2%	21.0	65-R3
23	336	Roads, Railroads, and Bridges	102,286	19,073	4.93%	5,039	-2%	19.5	80-S4
24	337	ARO Cost Hydro Prod (Eqp)	-	-	0.00%	-			
25		Total Hydro Production	169,824,877	41,617,194		6,748,124			
26		SOLAR PRODUCTION							
27	338	Solar Production (All Accounts)	22,849,995	5,405,459	4.50%	1,027,410	-5,-6%	16.6	40-R2.5
28		WIND PRODUCTION							
29	338	Wind Production (All Accounts)	394,003	44,460	4.21%	16,599	-5%	24	45-R3
30		Other Production							
31	340	Land and Land Rights	20,260	-	0.00%	-			
32	341	Structures and Improvements	35,387,202	19,792,766	2.31%	817,482	-7,-8,-9,-11%	24.2	60-R4
33	342	Fuel Holders, Producers, Accessories	24,871,562	12,321,731	3.23%	802,163	-7,-8,-9,-11%	20.1	55-R2.5
34	343	Prime Movers	280,444,527	140,360,742	3.56%	9,971,628	-7,-8,-9,-11%	18.0	35-R1.5
35	344	Generators	47,112,577	26,295,399	2.58%	1,213,364	-7,-8,-9,-11%	22.2	60-S3
36	345	Accessory Electric Equipment	32,234,582	19,942,068	2.75%	887,660	-7,-8,-9,-11%	18.9	50-S2.5
37	346	Misc Power Plant Equipment	6,461,015	3,291,865	2.55%	164,567	-7,-8,-9,-11%	20.0	55-R4
38	347	ARO Cost Other Prod (Eqp)	-	-	0.00%	-			
39		Total Other Production	426,531,724	222,004,571		13,856,864			
40		Transmission							
41	350	Land And Land Rights	11,239,818	4,038,915	1.02%	114,459	0%	54.7	75-R4
42	351	PC HW/SW and Comm Equipment	3,344,471	2,517,154	2.22%	74,400	0%		
43	352	Structures And Improvements	19,499,360	4,974,206	1.74%	338,890	-15%	59.8	60-R3,70-R2
44	353	Station Equipment	324,021,425	83,146,104	1.97%	6,373,500	-20%	47.1	60-R1.5
45	354	Towers And Fixtures	50,412,521	31,885,837	1.55%	781,926	-50%	56.2	80-R4
46	355	Poles And Fixtures	183,776,203	51,779,936	3.03%	5,567,410	-80%	49.8	60-R2
47	356	OH Conductors And Devices	83,579,028	43,860,424	2.39%	1,994,405	-70%	50.8	65-R1.5
48	357	Underground Conduit	1,941,042	1,029,718	1.81%	35,074	-5%	30.8	55-S3
49	358	UG Conductors And Devices	8,506,307	4,894,027	1.81%	154,373	-25%	38.6	55-R2.5
50	359	ARO Cost Elec Transmission	-	-	0.00%	-			
51		Total Transmission	686,320,173	228,126,322		15,434,435			

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 4 OF 4
WITNESS: A. M. FACKLER

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLE (C)	ADJUSTED JURISDICTION 13 MONTH AVG PLANT INVESTMENT (D)	13 MONTH AVG ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			$	$		$			
52		Distribution							
53	360	Land and Land Rights	4,109,979	7,000	0.00%	-			
54	361	Structures and Improvements	15,252,828	4,500,854	2.40%	366,517	-10%	35.3	45-S1
55	362	Station Equipment	254,812,465	74,607,923	2.12%	5,413,203	-20%	43.3	54-R1.5
56	363	PC HW/SW and Comm Equipment	11,576,186	5,093,470	3.16%	365,850	0%		
57	364	Poles, Towers, and Fixtures	335,542,946	107,846,777	3.65%	12,264,013	-90%	42.8	55-R1.5
58	365	OH Conductors and Devices	566,747,297	129,870,398	3.76%	21,325,636	-75%	39.1	50-R1
59	366	Underground Conduit	100,175,216	42,692,417	2.08%	2,081,253	-50%	52.4	75-S4
60	367	UG Conductors and Devices	478,102,849	82,870,441	3.00%	14,335,301	-45%	42.6	55-R3
61	368	Line Transformers	235,183,878	99,266,327	1.86%	4,368,948	-10%	33.4	48-R2.5
62	369	Services	56,438,224	33,736,721	3.14%	1,772,733	-55,-100%	40.1	47-R2,65-R2.5
63	370	Meters	87,827,936	8,800,669	5.76%	5,059,724	0%	9.8	15-30-S0.5,20-R2.5
64	371	Install on Customer Premise	346,872	245,210	11.39%	39,524	0%	5.8	10-S3
65	373	Street Lighting / Signal Systems	180,142,278	78,878,979	4.19%	7,542,369	-45%	24.3	35-R1.5
66	374	ARO Cost Elec Distribution	-	-	0.00%	-			
67		Total Distribution	2,326,258,952	668,417,185		74,935,070			
68		General Plant							
69	389	Land and Land Rights	-	-	0.00%	-			
70	390	Structures and Improvements	-	-	0.00%	-			
71	391	Office Furniture and Equipment	-	-	0.00%	-			
72	392	Transportation Equipment	10,027,664	4,906,504	4.45%	446,628	10%	10.9	16-S1,16-S1.5,22-R2.5
73	393	Stores Equipment	-	-	0.00%	-			
74	394	Tools, Shop, and Garage Equipment	11,611,823	3,470,592	4.00%	464,928	0%	15.2	25-SQ
75	395	Laboratory Equipment	-	-	0.00%	-			
76	396	Power Operated Equipment	5,454,987	1,575,818	3.39%	184,728	10%	18.8	24-S0.5,24-S1
77	397	Communication Equipment	900,525	866,701	6.67%	60,065	10%		
78	398	Miscellaneous Equipment	-	-	0.00%	-			
79		Total General Plant	27,995,000	10,819,614		1,156,349			
80		Common Plant (1)							
81	301	Organization	56,972	-	0.00%	-			
82	302	Franchises and Consents	-	-	0.00%	-			
83	303	Misc Intangible Plant	-	0	9.93%	-	0%	2.8	5-SQ,SQUARE
84	389	Land and Land Rights	1,443,456	-	0.00%	-	0%		
85	390	Structures and Improvements	100,758,499	35,251,998	2.23%	2,251,072	-5%,-15%	35.8	30-L1,45-S0,50-R1,60-R2.5,60-R4
86	391	Office Furniture and Equipment	10,356,279	5,811,578	15.03%	1,556,318	0%	3.6	4-5-10-15-20-SQ
87	392	Transportation Equipment	501,814	266,721	8.35%	41,915	10%	6.7	9-S2.5,14-S1,26-S0
88	393	Stores Equipment	714,841	305,201	4.00%	28,594	0%	18.0	25-SQ
89	394	Tools, Shop, and Garage Equipment	2,706,045	1,879,236	4.00%	108,242	0%	9.1	25-SQ
90	395	Laboratory Equipment	-	-	0.00%	-			
91	396	Power Operated Equipment	626,385	137,155	4.17%	26,113	10%	17.0	24-L2.5,26-S2
92	397	Communication Equipment	146,356,409	45,070,294	6.90%	10,096,448	0%	8.8	10-SQ,25-SQ
93	398	Miscellaneous Equipment	75,956	8,165	10.00%	7,596	0%	7.4	10-SQ
94	399	ARO Cost Common	-	-					
95		Total Common Plant allocated to Electric	263,596,655	88,730,347		14,116,298			
96		TOTAL PLANT	6,879,374,594	2,689,313,396		286,024,135			

(1) 68% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CONSTRUCTION WORK IN PROGRESS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	CONSTRUCTION AMOUNT	ACCUMULATED COSTS AFUDC CAPITALIZED	ACCUMULATED COSTS INDIRECT COSTS	TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		$	$	$	$	100%	$	$	$
	ELECTRIC:								
1	INTANGIBLE	-	-	-	-		-	-	-
2	PRODUCTION	285,649,530	6,700,169	-	292,349,699		292,349,699	(253,628,912)	38,720,787
3	TRANSMISSION	33,995,112	-	-	33,995,112		33,995,112	-	33,995,112
4	DISTRIBUTION	105,713,251	7,665,936	-	113,379,187		113,379,187	(75,899,850)	37,479,337
5	ENERGY STORAGE	81,529,800	2,184,159		83,713,959		83,713,959	(83,713,959)	-
6	GENERAL	630,543	-	-	630,543		630,543	-	630,543
7	COMMON	86,524,487	4,516,372	-	91,040,860		91,040,860	(35,264,949)	55,775,911
8	TOTAL ELECTRIC	594,042,722	21,066,636	-	615,109,358		615,109,358	(448,507,669)	166,601,688

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	13 MONTH AVG CONSTRUCTION AMOUNT	ACCUMULATED COSTS AFUDC CAPITALIZED	ACCUMULATED COSTS INDIRECT COSTS	TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		$	$	$	$	100%	$	$	$
1	ELECTRIC: INTANGIBLE	-	-	-	-		-	-	-
2	PRODUCTION	466,025,586	20,366,187	-	486,391,773		486,391,773	(431,669,883)	54,721,890
3	TRANSMISSION	58,903,192	-	-	58,903,192		58,903,192	-	58,903,192
4	DISTRIBUTION	38,118,447	3,575	-	38,122,022		38,122,022	143,024	38,265,046
5	ENERGY STORAGE	304,503,920	12,995,575	-	317,499,495		317,499,495	(317,499,495)	-
6	GENERAL	536,080	-	-	536,080		536,080	-	536,080
7	COMMON	58,364,708	6,088	-	58,370,796		58,370,796	(211,459)	58,159,336
8	TOTAL ELECTRIC	926,451,933	33,371,424	-	959,823,357		959,823,357	(749,237,813)	210,585,545

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.1

WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		$		$		
1	PRODUCTION	(253,628,912)	100%	(253,628,912)		Remove ECR, New Generation, and Proforma CWIP
2	TRANSMISSION	-	100%	-		
3	DISTRIBUTION	(75,899,850)	100%	(75,899,850)		Remove DSM and AMI CWIP
4	ENERGY STORAGE	(83,713,959)	100%	(83,713,959)		Remove New Generation CWIP
5	GENERAL	-	100%	-		
6	COMMON	(35,264,949)	100%	(35,264,949)		Remove AMI CWIP
7	TOTAL ADJUSTMENTS	(448,507,669)		(448,507,669)		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		$		$		
1	PRODUCTION	(431,669,883)	100%	(431,669,883)		Remove ECR, New Generation, and Proforma CWIP
2	TRANSMISSION	-	100%	-		
3	DISTRIBUTION	143,024	100%	143,024		Remove DSM and AMI CWIP
4	ENERGY STORAGE	(317,499,495)	100%	(317,499,495)		Remove New Generation CWIP
5	GENERAL	-	100%	-		
6	COMMON	(211,459)	100%	(211,459)		Remove AMI CWIP
7	TOTAL ADJUSTMENTS	(749,237,813)		(749,237,813)		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE ($)	CURRENT BUDGET ESTIMATE ($)	TOTAL PROJECT EXPENDITURES ($)	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	117361	ACCRUED LABOR - LGE	Mar-04	Dec-25	98%	23,809	0	0	100%
2	119902	CLEAR 12/04 A&G	Dec-04	Dec-30	80%	178,061	(528,150)	3,347,766	-634%
3	120754	MISC. A/R UNCOLLECT - LGE CAP	Jun-05	Dec-25	98%	2,749	512,640	512,640	100%
4	134176	TC1 SDRS REPL DEMISTER WASH	Jan-22	Dec-25	92%	1,500,000	1,260,689	(761)	0%
5	134238	DSP LIME KILN SUBSTATION	Mar-23	Mar-25	125%	550,000	-	1	0%
6	134939	SIO-LGE SCADA UPGRADE	Apr-21	Dec-26	77%	152,014	-	21	0%
7	135125	MC4 PJFF BC 2027	Jan-25	Dec-27	22%	2,271,000	2,711,882	321,431	12%
8	137009	TC1 SCR CATALYST L2 -	Jan-24	Dec-26	56%	1,492,000	3,103,917	1,186,969	38%
9	139867	MC4 RH OUTLET PARTIAL	Jan-20	Apr-25	106%	1,800,000	4,134,194	(89,534)	-2%
10	143596	MC4 SCR CATALYST L2 2024	Jan-23	Jul-25	103%	2,500,000	2,506,461	(42,678)	-2%
11	147819	FP-SPIR PROJECT LGE	Jan-21	Dec-30	47%	4,316,228	6,397,667	233,333	4%
12	148079	RTU-IP TRAFFIC TO EMS-LGE-2025	Jan-25	Dec-25	66%	43,470	92,637	(46,318)	-50%
13	148184	EMS DBASE EXPANSION-LGE-LT	Jan-25	Dec-30	11%	23,823	50,768	(25,384)	-50%
14	148194	DIGITAL EMS COM CHNLS-LGE-2025	Jan-25	Dec-25	66%	26,910	57,347	(28,673)	-50%
15	148246	EMS OPERATOR MONITORS-LGE-LT	Jan-25	Dec-30	11%	15,000	43,819	(16,395)	-37%
16	148396	PROP. TAX CAP. - LGE NON-MECH	Jun-15	Dec-30	66%	448,579	10,352,475	(371,943)	-4%
17	148841	TC AP LGE CCR	Jun-15	Mar-26	95%	46,144,410	-	(454,401)	0%
18	148843	TC GYP LGE CCR	Jun-15	Mar-26	95%	-	-	5,159	0%
19	148884	DIST XFMR LIME KILN CW	Jan-19	Jun-25	103%	1,750,000	-	70,018	0%
20	148885	DIST XFMR LIME KILN SUB	Jan-19	Dec-25	95%	5,500,000	-	(11,915)	0%
21	149344	SC CAP FUNDING SOURCE-LGE	Jan-22	Dec-28	52%	82,455	765,000	121,380	16%
22	150039	TC1 FRONT RH ASSEMBLY REPL*	Jan-22	Dec-26	73%	681,662	5,395,956	1,350,000	25%
23	151119	TC CCRT - LANDFILL LGE	Mar-16	Dec-24	108%	38,859,464	1,811,603	2,193,012	121%
24	151261	MC SCREEN HOUSE SWITCHGEAR2023	Jun-23	Mar-25	130%	1,400,000	-	18,096	0%
25	151273	MC3 SCR CATALYST L2 2025	Sep-24	May-26	57%	3,250,000	2,512,484	573,029	23%
26	151482	LEO TRANSMISSION LINE CLR	Jan-19	Dec-34	42%	195,078	3,398,137	(302,434)	-9%
27	151586	MC 3B BURNER NOZZLES	Jan-25	May-26	47%	230,000	738,000	305,000	41%
28	152067	TC1 SH PENDANT PLATEN REPL	Jan-24	Dec-26	56%	1,150,313	2,498,185	300,000	12%
29	152381	MC PROCESS WATER	Jun-16	Mar-25	106%	133,767,980	7,194	6,770	94%
30	152682	TC1 SCR NOX SHELTER	Jan-23	Mar-25	123%	137,156	-	33	0%
31	152966	ELG MC ECR	Sep-18	Jun-25	102%	113,088,997	64,205,305	64,530,961	101%
32	152967	ELG TC LGE ECR	Jul-16	Dec-25	96%	34,216,258	22,176,065	2,529,874	11%
33	153002	LGE CIFI RAP	Jan-17	Dec-34	48%	8,671,450	8,159,995	(418,494)	-5%
34	153004	LGE CEMI	Jan-17	Dec-34	48%	2,235,180	4,406,614	65,811	1%
35	153012	TC1 CEM UPGRADE	Jan-24	Dec-28	33%	61,000	276,737	15,374	6%
36	153079	TC1 SCR CATALYST L1-	Jan-22	Mar-25	116%	1,932,000	-	2,139	0%
37	156748	MC4 INTERMEDIATE SH 2024	Dec-22	Apr-25	114%	2,182,119	10,239,017	(60,495)	-1%
38	156750	MC4 PLATEN PARTIAL 2024	Oct-23	Dec-25	85%	595,123	2,322,360	1,208,349	52%
39	156816	RFN-FARNSLEY FENCE	Aug-22	Dec-25	90%	107,663	84,710	177,506	210%
40	157094	TC1 DCS UPGRADE *	Jan-24	Dec-26	56%	949,498	3,185,303	400,000	13%
41	157578	SIO-RELAY REPLACEMENT LGE	Jan-19	Dec-29	61%	13,000,002	10,310,575	1,750,872	17%
42	157623	URD CABLE REPL LGE 2025	Jan-25	Dec-25	66%	1,000,000	1,749,798	595,415	34%
43	157629	N1DT FLOYD SUB	Jan-21	Mar-25	110%	5,499,465	-	6,555	0%
44	159848	ASSET INFO HW/SW 2020 LGE	Jan-20	Mar-25	110%	560,999	(119)	(119)	100%
45	159894	MC4 ESP FIELD 2 REPLACEMENT 25	May-24	May-25	123%	1,132,000	4,513,282	36,781	1%
46	159970	MC3 IR PANEL PHASE II 2025	Dec-23	Jun-26	67%	2,785,412	3,869,621	837,510	22%
47	159975	MC3 INTERMEDIATE SH 2025	Jan-23	Jun-26	76%	5,866,922	8,585,485	3,678,172	43%
48	160140	2024 LEO DWTN VT STRUCT REP	Jan-24	Jun-25	111%	1,818,000	-	(14,690)	0%
49	160151	2024 URD CABLE REPL LGE	Jan-24	Mar-25	143%	1,056,000	-	29,332	0%
50	160706	EDO RESERVE PROJECT	Jan-21	Dec-32	39%	-	-	(1,726,967)	0%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE ($)	CURRENT BUDGET ESTIMATE ($)	TOTAL PROJECT EXPENDITURES ($)	PERCENT OF TOTAL EXPENDITURES
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51	161963	2025 LEO DWTN VT STRUCT REP	Jan-25	Dec-25	66%	1,497,200	1,080,411	392,877	36%
52	161965	2025 LEO DWTN VENT PROTECT	Jan-25	Dec-25	66%	706,500	653,401	237,600	36%
53	162538	MC COAL HANDLING RR TRACK 2024	Jun-24	Mar-25	174%	189,515	-	7,687	0%
54	162541	MC LIMESTONE CHUTES REPL 2024	Jan-24	Apr-25	125%	333,193	-	25,000	0%
55	162580	MC3 INST AIR COMPRESS REPL 24	Jul-23	Mar-25	130%	85,343	266,286	240,536	90%
56	162588	MC4A PJFF AIR COMPRESS OH 25	Jan-25	May-25	202%	72,287	213,803	(106,902)	-50%
57	162593	MC4 HOUSE AIR COMPRESS OH 24	Oct-24	Mar-25	185%	86,762	142,131	138,963	98%
58	162651	LINEAR STATE EST LGE 2020	Jan-25	Dec-27	22%	68,148	98,519	(72,786)	-74%
59	162681	MC 3A HYDROCYCL FD PUMP 2024	Jan-24	Mar-25	143%	72,973	-	(58)	0%
60	162682	MC 4B HYDROCYCL FD PUMP 2024	Jan-24	Mar-25	136%	72,973	78,893	100,237	127%
61	162807	MC 4B CTP OVERHAUL 2025	Oct-24	Dec-25	73%	155,186	314,740	38,740	12%
62	162940	POWER QUALITY METERS 2024	Jan-24	Dec-26	56%	65,564	-	(106)	0%
63	162976	SCM23 RAP LGE REPL BUSHINGS	Jan-23	Mar-25	119%	58,725	11,712	21,712	185%
64	163382	CR RIVERBANK STABILIZATION	Jul-20	Dec-28	61%	12,800,000	16,200,124	50,000	0%
65	164237	MC 2B MDBFP OVERHAUL 2024	Jan-24	Mar-25	143%	160,000	-	(4,099)	0%
66	164833	OF HEADER VALVE AUTOMATION	Jan-22	Aug-27	65%	262,399	510,869	(255,434)	-50%
67	165093	CR7 ULTRA FILTER UPGRADE	Jan-23	May-25	110%	173,205	-	682	0%
68	165212	TC1 BOILER PURITY PANEL	Jan-24	Mar-25	143%	385,035	179,333	179,333	100%
69	165306	MC4 EXPANSION JOINTS 2025	Jan-24	Dec-25	83%	93,566	211,483	300,000	142%
70	165359	ENV EQUIPMENT 2025	Jan-25	Dec-25	66%	12,075	67,961	24,713	36%
71	165448	MC 2F RECYCLE PUMP 2025	Jul-24	Dec-25	78%	496,489	364,804	(194,405)	-53%
72	165603	MC EQUIP OVERHAULS 2025	Jan-25	Dec-25	66%	444,384	582,021	234,590	40%
73	165621	MC4 HARDWARE REFRESH 2025	Mar-25	Nov-25	64%	100,725	194,007	52,000	27%
74	165954	LGE SCADA VOLTAGE LINES	Jan-23	Dec-29	38%	1,762,658	30,263,635	296,818	1%
75	166110	EOC RENOVATIONS	Jul-21	Dec-25	93%	586,500	622,233	272,000	44%
76	166152	CS HARDWARE LG&E 2025	Jan-25	Dec-25	66%	69,457	211,706	52,928	25%
77	166281	CS HOSTED EV STATIONS 2024	Jan-24	Mar-25	143%	14,000	-	(3,408)	0%
78	166286	CS HOSTED EV STATIONS 2025	Jan-25	Dec-25	66%	14,000	71,975	20,232	28%
79	166804	PILC REPLACEMENT - NON-NETWORK	Jan-22	Dec-32	33%	3,157,000	14,429,377	(56,093)	0%
80	166814	METRO-LED ST LIGHT 2021-LGE	Oct-21	Jan-26	92%	5,446,165	3,882,335	(80,660)	-2%
81	166820	SCM BRANDENBURG TR2	Jan-22	Dec-25	92%	247,500	4,589,484	1,449,783	32%
82	166822	LGE 4KV SUB CONVERSION	Jan-22	Dec-29	46%	27,000,000	58,956,764	(2,250,701)	-4%
83	166825	2022 SCM LGE AIR MAG BRKS	Jan-22	Dec-27	61%	1,900,000	10,056,043	559,843	6%
84	167171	N1DT FLOYD SUB TRANS	Jan-22	Dec-25	92%	230,998	-	(1)	0%
85	167245	BR 14KV UPGRADE	Jan-22	Dec-25	92%	553,475	781,690	780,132	100%
86	167246	SEMINOLE 14KV UPGRADE	Jan-22	Dec-25	92%	652,081	571,717	557,930	98%
87	167326	CR7 CT FX THERM UPGRADE	Jan-22	Apr-25	110%	4,351,174	-	(1,371)	0%
88	167733	CR7 SLUDGE HOLDING PAD	Jan-23	Mar-25	119%	21,658	220	(132)	-60%
89	167821	AMI AOC BUILDOUT - LGE	Jan-23	Dec-25	89%	136,829	251,393	228,675	91%
90	168165	GRADY 14KV UPGRADE	May-22	Dec-25	91%	55,023	167,671	468,825	280%
91	168166	FERN VALLEY 14KV UPGRADE	May-22	Dec-25	91%	94,354	95,546	309,099	324%
92	168358	MC4 SOOTBLOWERS PHASE I 2024	Jan-24	Mar-25	143%	374,371	-	14	0%
93	168379	MC4 480V RELAYS 2024	Aug-23	Dec-25	86%	421,235	454,050	308,243	68%
94	168439	CS DC EV CHARGER 22-23 L	Jul-22	Mar-25	119%	796,340	751,845	751,845	100%
95	168458	OF UNIT 9/10 FRONT SLABS PE	Sep-19	Dec-26	82%	249,794	8,571,569	4,344,066	51%
96	168462	LEGACY RECLOSE REPLACEMENT LGE	Jan-23	Dec-29	38%	(874,999)	4,027,790	22,476	1%
97	168480	LGE EGO - EDGE OF GRID OPT	Jan-23	Dec-29	38%	2,069,671	2,865,319	40,098	1%
98	168593	LGE CELL MODEM REPL 2025	Jan-25	Dec-25	66%	128,254	256,001	83,598	33%
99	168659	POWER QUALITY METERS 2025	Jan-25	Dec-26	33%	68,000	124,000	62,000	50%
100	168673	TENSIONER-168673	Jun-25	Dec-25	43%	65,000	130,000	65,000	50%

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101	168687	BISHOP TR1 FAILURE	Jun-22	Dec-25	91%	29,611	-	(494)	0%
102	168726	BACKYARD MACHINE-168726	Jan-25	Dec-25	66%	275,000	540,088	272,857	51%
103	168942	LGE TRANSPORT GARAGE 2025	Jan-25	Dec-25	66%	20,447	40,800	13,758	34%
104	169040	SSC MAIN ROOF REPLACE 2024	Jan-24	Dec-25	83%	119,000	217,839	118,821	55%
105	169107	EOC CHAMBERLAIN LANE GATE	Jan-23	Dec-25	89%	272,001	497,963	181,077	36%
106	169111	FLD SERV AND MTR READ TO AOC	Jan-23	Mar-25	123%	867,003	-	(1,128)	0%
107	169126	ASSET INFO HW/SW 2024	Jan-24	Mar-25	143%	112,200	51,916	51,916	100%
108	169127	ASSET INFO HW/SW 2025	Jan-25	Dec-25	66%	112,200	206,273	81,152	39%
109	169205	MC4 PM PROBE 2025	Sep-24	Apr-25	157%	179,453	118,398	39,688	34%
110	169221	PADDYS RUN SUB RENOVATION	Jul-22	Dec-26	70%	16,494,040	25,450,000	12,513,618	49%
111	169416	BROWN 12 NGCC LGE	Sep-22	Dec-30	36%	227,026,967	1,240,955,501	7,280,173	1%
112	169445	MS FORKLIFT 2025 - LG&E	Jan-25	Dec-25	66%	47,600	96,174	34,173	36%
113	169728	RTAC UPGRADE LGE	Nov-22	Mar-25	122%	64,821	144,322	144,322	100%
114	169840	POWER GENERATION CAPITAL - LGE	Dec-22	Dec-26	67%	1	(8,218)	(447)	5%
115	169926	MERCER CO SOLAR LGE	Dec-22	Dec-27	53%	96,881,344	109,230,002	12,658,256	12%
116	169927	EW BROWN BESS	Dec-22	Dec-27	53%	286,983,889	416,446,920	82,881,262	20%
117	169929	MARION SOLAR LGE	Dec-22	Oct-27	55%	81,400,000	93,905,151	502,110	1%
118	170352	LGE SCADA VOLT CONTROL SUBS	Jan-23	Dec-29	38%	30,146	-	148,436	0%
119	170355	TC1 SH PLATEN WRAP&ULOOP	Jan-23	Mar-25	123%	603,442	-	2,029	0%
120	170750	CR7 WAREHOUSE 2027	Mar-24	Dec-25	82%	1,404,149	2,232,014	1,103,168	49%
121	170806	TC VAC TRUCK PAD LGE	May-23	Dec-25	87%	155,312	552,859	574,458	104%
122	170848	PADDYS RUN SUB RENO TRANS	May-23	Dec-25	87%	10,348	84,986	84,975	100%
123	170870	MC CH MOORING CELLS 1&12 REFUR	Nov-24	Sep-25	90%	1,004,246	1,864,491	6,930	0%
124	170872	MC LS MOORING CELLS REFURB 24	Jul-24	Mar-25	161%	931,445	518,809	668,809	129%
125	170902	LIME KILN TRANSMISSION SUB	May-23	Dec-25	87%	1,793,751	-	3,359	0%
126	170904	CR7 LEACHATE SYSTEM	Feb-24	May-25	120%	219,398	269,644	173,616	64%
127	170936	DSP CLARK STATION RD EW1241	Jan-24	Dec-30	24%	2,448,000	2,631,865	685,208	26%
128	171145	SCM2024 LGE TOOLS & EQUIP	Jan-24	Dec-26	56%	72,000	46,156	46,156	100%
129	171148	SSC 30K LB FORK LIFT	Jan-24	Dec-25	83%	500,001	444,019	444,019	100%
130	171174	S ENGLISH STAT-JT1124&AK1289	Jan-24	Dec-27	42%	571,218	-	5,880	0%
131	171179	MT WASHINGTON PATH	Jan-25	Dec-27	22%	367,501	2,450,005	448,002	18%
132	171279	LEO LOANED OH BUDGET	Jan-24	Dec-34	15%	-	(86,187)	(0)	0%
133	171309	PADDYS RUN 138KV CABLE	Jul-23	Dec-25	87%	141,516	540,475	633,075	117%
134	171359	BOC DATA CENTER ROOF & SOLAR	Jul-23	Mar-25	124%	241,500	197,162	249,707	127%
135	171365	LGE 15KV FG-2 REPL BRKR	Jul-23	Dec-25	86%	(12,388)	375,582	363,998	97%
136	171538	FLEET ELECTRIFICATION - SSC	Aug-23	Dec-25	86%	62,109	-	0	0%
137	171540	FLEET ELECTRIFICATION - EOC	Aug-23	Mar-25	126%	52,691	-	(76,011)	0%
138	171648	I264-US42 INTERCHANGE WIDENING	Feb-24	Apr-25	127%	(22,101)	-	44,580	0%
139	171785	FLEET ELECTRIFICATION-BOC	Oct-23	Apr-25	122%	-	276,942	329,606	119%
140	171798	MC3 ID FAN VFD CONTROLLER 2025	Jan-24	Nov-25	87%	135,000	158,626	96,780	61%
141	171801	CIFI-HI1103	Feb-25	Dec-25	63%	-	-	241,914	0%
142	171804	CH-DX1220	Feb-24	Mar-25	146%	-	-	(1,210)	0%
143	171817	MILL CREEK 5 NGCC LGE	Oct-23	Dec-28	36%	398,199,886	454,400,577	163,122,091	36%
144	171903	NEW TRIMBLE STACK LGE	Nov-23	Dec-27	44%	35,168,914	104,022,165	13,664,631	13%
145	172026	TEP-MOT TAYLOR-HARRODS CRK	Oct-24	Mar-25	221%	-	-	284,374	0%
146	172202	CR7 TOOLS & EQUIPMENT 24	Jan-24	Mar-25	144%	-	-	(684)	0%
147	172205	OF TOOLS & EQUIPMENT 24	Jan-24	Mar-25	143%	-	-	100	0%
148	172288	SCM2024 LGE MISC CAPITAL	Jan-24	Mar-25	145%	-	100,936	93,763	93%
149	172289	SCM24 BATTERIES LGE	Jan-24	Mar-25	145%	-	34,956	34,958	100%
150	172304	SCM24 UZE LTC UPGRADES	Jan-24	Mar-25	135%	-	53,487	68,487	128%

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151	172316	SUB PRIMARY EQUIP LGE	Jan-24	Mar-25	145%	-	8,724	8,724	100%
152	172317	SUB GROUNDS AND FACILITY LGE	Jan-24	Mar-25	145%	-	120,435	120,437	100%
153	172318	SUB RELAY AND CONTROL LGE	Jan-24	Mar-25	145%	-	76,944	76,719	100%
154	172339	CR7 RWP B 2024	Jan-24	May-25	119%	11,000	22,000	(164)	-1%
155	172361	TC1 FGD HOIST UPGD	Jan-23	Mar-25	123%	-	-	(217)	0%
156	172422	LYNDON SOUTH TR 3 FAILURE	Jan-24	Dec-25	83%	-	94,340	120,382	128%
157	172440	3PH UG CBL REPL AL1442	Mar-24	Mar-25	150%	-	74,506	74,506	100%
158	172471	MC KEROSENE TANK REPLACE 2024	Jan-24	Apr-25	125%	-	13,233	13,233	100%
159	172544	NA1268-PH2 CKT HARDENING	May-24	Mar-25	160%	-	-	14,847	0%
160	172626	EA ANALYZER 2024	Mar-24	Mar-25	152%	-	-	(1,211)	0%
161	172632	SPARE XFRM 138-13.09KV	Mar-24	Dec-26	52%	-	246,024	1,196,024	486%
162	172633	SPARE XTRM 69 13.09KV	Mar-24	Dec-26	52%	1,080,000	1,449,969	9,967	1%
163	172667	MC3 3B PAFAN MOTOR REWIND 2024	Mar-24	Mar-25	153%	-	-	2,050	0%
164	172669	MC3 COOLING TOWER FAN 2024	Mar-24	Jun-25	113%	-	192,404	192,404	100%
165	172680	MC 4A RECYCLE PUMP 2024	Mar-24	Mar-25	154%	-	-	82,301	0%
166	172683	MC 4C RECYCLE PUMP 2024	Mar-24	Dec-25	81%	-	101,576	112,000	110%
167	172701	MC G1 CONVEYOR BELT 2024	Mar-24	Mar-25	154%	-	-	2,050	0%
168	172760	MC FGD QUENCH WATER TANK 2024	Apr-24	Mar-25	144%	-	-	(2,995)	0%
169	172768	RELOC KY146 AT KY393 PBWK	Aug-24	Oct-25	87%	-	-	130,273	0%
170	172829	MC C COAL CONVEYOR GEARBOX 24	Apr-24	Aug-25	100%	-	-	50,000	0%
171	172832	MC4 BFPT STEAM CHEST SPARE 25	Apr-24	Nov-25	84%	492,467	984,934	(492,467)	-50%
172	172870	TC1 B11 RECYCLE PUMP	Jan-24	Mar-25	143%	-	-	(422)	0%
173	172935	US 60 & EASTWOOD CUT OFF	May-25	Dec-25	50%	508,201	931,702	338,802	36%
174	172936	BEUCHEL BANK	Jan-25	Dec-25	66%	315,000	577,501	210,000	36%
175	172937	SOUTH POPE LICK RD PHASE 1	Jan-25	Dec-25	66%	571,202	1,047,204	380,802	36%
176	172959	FREYS HILL SWITCHGEAR	May-24	Mar-25	148%	-	68,462	94,933	139%
177	173092	TC1 COOL TWR MU VALVE	Jan-25	Dec-25	66%	57,653	115,307	32,084	28%
178	173098	TC1 COAL MILL GB OH%	Jan-25	Dec-25	66%	461,228	822,455	(461,228)	-56%
179	173176	TC1 RECYCLE PUMP#	Jan-25	Dec-25	66%	153,743	307,485	(15,374)	-5%
180	173347	TC1-BCP	Jan-24	Mar-25	143%	-	-	(0)	0%
181	173450	TC1 SAMPLE PUMP DEMO	Jan-25	Dec-25	66%	96,089	192,178	(96,089)	-50%
182	173489	JCC SCIENCE BLDG VAULT	Jul-24	Mar-25	175%	-	-	(4,569)	0%
183	173558	HILLCREST TR2 LTC REBUILD	May-24	Mar-25	165%	-	34,140	34,140	100%
184	173621	MC LS B CRUSHER REPL 2024	Nov-24	Mar-25	266%	-	-	20,000	0%
185	173622	MC G4 CONVEYOR BELT REPL 2025	Dec-24	May-25	153%	11,000	65,248	2,685	4%
186	173623	MC F1 CONVEYOR BELT REPL 2025	Dec-24	May-25	153%	8,000	85,414	2,607	3%
187	173624	MC E1 CONVEYOR BELT REPL 2024	Dec-24	Mar-25	332%	-	-	(269)	0%
188	173646	MC TOOLS EQUIP OFFICE 2025	Jan-25	Dec-25	66%	100,263	185,387	63,000	34%
189	173666	MC2A PJFF AIR COMPRESSOR OH 25	Dec-24	Mar-25	228%	108,000	156,628	104,628	67%
190	173667	MC3A PJFF AIR COMPRESSOR OH 25	Dec-24	Mar-25	228%	108,000	108,000	108,000	100%
191	173694	MC3 RH OUTLET REAR TUBING 2026	Jan-25	May-26	47%	2,536,989	3,127,971	576,000	18%
192	173695	MC3 ATTEMPERATOR NOZZLES 2026	Jan-25	May-26	47%	329,000	453,000	124,000	27%
193	173712	MC3 HSWP STRAINER REPL 2026	Jan-25	Dec-25	66%	91,408	182,816	91,408	50%
194	173722	MC3 STACK UMBILICAL 2025	Jan-25	May-26	47%	90,000	130,000	83,000	64%
195	173740	MC4 ESP HOPPER CONE REBUILD 25	Jul-24	Jun-25	117%	367,160	591,942	(117,781)	-20%
196	173757	CR7 CARBON CAPTURE LGE	Jun-24	Dec-29	22%	-	55,541	167,270	301%
197	173842	TC1 1C BCP REWIND/OH	Jan-24	Mar-25	143%	-	-	(0)	0%
198	173964	LGE XFMR 138 13.09KV 28MVA	Jun-24	Dec-26	47%	2,079,004	4,148,009	1,349,940	33%
199	174036	MC 4C ABSORBER AGITATOR 2024	Jun-24	Mar-25	155%	-	2,166	18,166	839%
200	174047	MC4K COOLING TWR FAN GEARBOX24	Jun-24	Apr-25	140%	27,000	49,295	25,295	51%

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201	174157	CR7 EMER GEN TANK	Jun-24	Mar-25	155%	2,200	2,200	213	10%
202	174161	TC1 SPARE BOILER CIRC PMP	Jan-24	Dec-26	56%	576,281	1,152,562	(12,704)	-1%
203	174201	TEP-CR-AIKEN-EASTWOOD WEST TLC	Nov-24	Dec-25	71%	756,002	1,572,808	640,000	41%
204	174228	DSHARP LGE SEGMENTATION	Sep-24	Dec-29	18%	71,887,961	74,481,669	385,445	1%
205	174229	DSHARP LGE UNDERGROUND	Jan-25	Dec-29	13%	52,656,241	52,657,436	(0)	0%
206	174242	MC 3B HYDROCYCL FD PUMP 2024	Jun-24	Apr-25	140%	-	-	(384)	0%
207	174243	MC FIRE PUMP CONTROLLER #2 24	Jul-24	Mar-25	186%	-	-	2,050	0%
208	174253	J TOWN SWITCHGEAR	Jan-25	Dec-25	66%	250,001	500,001	224,541	45%
209	174255	PADDYS RUN P C UPGRADE	Jan-25	Dec-25	66%	150,000	300,001	122,846	41%
210	174256	WATERSIDE WEST SWITCH YUM CNTR	Jan-25	Dec-25	66%	350,001	700,002	134,695	19%
211	174262	MADISON 1454 CIR RELOC SEC 3	Jan-25	Dec-25	66%	300,001	600,001	112,046	19%
212	174268	BOC EXTERIOR WORK	Jul-24	Apr-25	141%	-	582,308	680,361	117%
213	174296	KYTC HILL & BURNETT RELOC	Sep-24	Jan-26	73%	554,168	981,005	332,433	34%
214	174399	LGE SUB PROJECTS	Jan-25	Dec-34	7%	22,791,491	23,214,028	1,394,605	6%
215	174409	LGE 14KV UPGRADES	Jan-25	Dec-27	22%	4,722,523	6,578,234	412,119	6%
216	174412	LGE SUB FAILED EQUIP	Jan-25	Dec-29	13%	16,587,231	19,245,687	(702,556)	-4%
217	174414	MADISON SWITCHGEAR	Jan-25	Dec-27	22%	7,100,015	8,600,019	1,235,945	14%
218	174422	BEULAH CHURCH RD PBWK	Oct-24	Jan-26	69%	-	240,461	775,113	322%
219	174534	CO1196 CHAMBERLAIN POLE REPL	Aug-24	Mar-25	186%	-	-	651	0%
220	174535	ENGLISH STATION PBWK	Aug-24	Dec-25	76%	523,372	1,270,636	448,640	35%
221	174546	CR7 COOL TWR VFD REPLACE	Aug-24	Mar-25	192%	-	-	(1,575)	0%
222	174550	MC S/R BOOM CONVEYOR REPL 2024	Aug-24	Mar-25	192%	-	-	20,285	0%
223	174578	DSHARP LGE HARDENING	Jan-25	Dec-29	13%	28,435,270	30,386,966	389,593	1%
224	174604	LEWIS RIDGE DEVLPMNT LGE	Aug-24	Dec-30	16%	7,623,000	10,680,600	1,073,600	10%
225	174607	SALE OF RIVERPORT	Aug-24	Dec-28	24%	-	6,421	6,421	100%
226	174613	CAMPGROUND	Jan-25	Dec-26	33%	0	0	0	100%
227	174628	CR7 RTU REPLACEMENT	Aug-24	May-25	133%	4,059	8,118	(1,218)	-15%
228	174694	CR7 HYPOCHLORITE PUMPS	Sep-24	May-25	134%	1,320	16,573	2	0%
229	174712	AOC SOLAR INSTALLATION	Sep-24	Dec-27	30%	1,207,500	2,543,003	876,676	34%
230	174714	EOC SOLAR INSTALLATION	Sep-24	Dec-27	30%	1,207,500	2,631,297	1,209,217	46%
231	174743	AOC FLEET ELECTRIFICATION PT.2	Sep-24	Mar-25	178%	-	224,671	245,952	109%
232	174744	MC LIMESTONE BARGE TRAN 2024	Sep-24	Mar-25	210%	-	-	5,125	0%
233	174753	CA1344 EXIT CBL REPL	Sep-24	Jun-25	122%	-	857,132	890,963	104%
234	174885	CW-1222 - CW-1228 CKT TIE	Oct-24	Aug-25	100%	-	1,006,092	1,602,974	159%
235	174902	MC4 WFGD HYDROCYCLONE MANIFOLD	Oct-24	Apr-25	160%	124,000	251,267	21,704	9%
236	174906	AOC 2500A BREAKER RENO	Oct-24	Mar-25	227%	-	56,144	53,401	95%
237	174914	SCM2024 LGE TOOLS & EQUIP-T	Oct-24	Mar-25	221%	-	15,068	15,068	100%
238	174915	SMALL TOOLS LOUISVILLE-T	Oct-24	Mar-25	221%	-	33,706	27,337	81%
239	174931	MC3A ASH WATER PUMP MOTOR 2024	Sep-24	Mar-25	219%	-	-	2,050	0%
240	174976	DOBLE TEST EQUIPMENT-LGE	Oct-24	Jun-25	123%	348,725	1,172,159	4,561	0%
241	175002	2031 NGCC PROJENG	Oct-24	Jun-32	11%	829,943,443	830,518,443	370,000	0%
242	175005	MC REMOTE RACKING UNIT 2024	Oct-24	Mar-25	196%	-	43,936	43,936	100%
243	175006	TC REV ELG LGE PROJENG	Oct-24	Dec-30	14%	57,824,000	58,988,800	496,000	1%
244	175015	STORAGE 2028 PROJENG	Oct-24	Dec-28	20%	888,015,341	889,680,734	832,697	0%
245	175024	POLE RACKS AUBURNDALE 24	Oct-24	Mar-25	242%	-	22,389	22,389	100%
246	175025	RENO AUBURNDALE OFFICE 24	Oct-24	Mar-25	242%	-	-	516	0%
247	175093	2024 POLARIS - LGE AOC	Oct-24	Mar-25	250%	-	41,337	41,994	102%
248	175108	AOC WAREHOUSE LIGHTING RENO	Oct-24	Mar-25	250%	-	231,196	246,791	107%
249	175121	FERN VALLEY FIRE WALL	Nov-24	Dec-25	71%	639,693	1,244,148	(1,096)	0%
250	175132	MCM12 TRUCK 2024	Nov-24	Mar-25	262%	-	-	335	0%

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251	175134	AUBURNDALE OFFICE RENO 2024	Nov-24	Mar-25	209%	-	66,998	67,038	100%
252	175135	MEDICAL TOWERS SOUTH VAULT	Nov-24	Mar-25	253%	-	-	(3,863)	0%
253	175136	PBWK LAGRANGE RD RELOCATION	Feb-25	Aug-25	100%	-	-	93,912	0%
254	175137	MC MOORING CELL #4 REFURB 2024	Nov-24	Mar-25	210%	-	184,491	184,491	100%
255	175151	SC&M WELDING TRAILER	Nov-24	Mar-25	278%	-	17,519	3,431	20%
256	175152	SC&M DUMP TRAILER	Nov-24	Mar-25	278%	-	12,500	12,371	99%
257	175153	SC&M LOWBOY TRAILER	Nov-24	Mar-25	271%	-	13,313	12,490	94%
258	175183	AOC EXECUTIVE OFFICE	Nov-24	Mar-25	253%	-	38,895	7,907	20%
259	175184	ENVIROME INSTITUTE VAULT	Jan-25	Dec-25	66%	-	-	786,823	0%
260	175215	MC SPP AIR DRYER RPL 2024	Nov-24	Mar-25	293%	-	-	1,123	0%
261	175246	MC LB CONVEYOR BELT REPL 2025	Dec-24	May-25	153%	11,000	91,779	2,601	3%
262	175248	MC B FILTER FEED PUMP 2025	Dec-24	Apr-25	187%	25,000	76,895	1,522	2%
263	175440	MC3 COOLING TOWER CABLE 2025	Jan-25	Nov-25	72%	1,490,000	2,980,794	1,225,000	41%
264	175442	MC LS A CRUSHER REPL 2025	Jan-25	Mar-25	301%	129,000	246,359	129,000	52%
265	175443	175443 SKYLIGHT-HARMONY LAND	Jun-25	Dec-25	43%	-	-	238,705	0%
266	175444	MC 2B MDBFP OVERHAUL 2025	Jan-25	Mar-25	301%	177,000	296,294	177,000	60%
267	175489	2025 SUB RELAY AND CONTROL LGE	Jan-25	Dec-25	66%	-	-	44,848	0%
268	175495	PR13 BATTERIES 2025	Jan-25	May-25	171%	-	-	24,576	0%
269	175518	CR7 ACTUATOR REFURB 2025	Jan-25	May-25	171%	-	-	4,400	0%
270	175530	CIFI-WH1116/EW1241 2025	Feb-25	Dec-25	63%	-	-	88,407	0%
271	175545	SCM25 LIGHTING ARRSTORS LGE	Jan-25	Dec-25	66%	-	-	34,011	0%
272	175547	SCM25 BATTERIES LGE	Jan-25	Dec-25	66%	-	-	33,442	0%
273	175548	SCM25 BUSHINGS LGE	Jan-25	Dec-25	66%	-	-	66,073	0%
274	175549	SCM25 SUB GROUNDS LGE	Jan-25	Dec-25	66%	-	19,858	69,851	352%
275	175552	SCM25 INSTRUMENT XFRMS LGE	Jan-25	Dec-25	66%	-	-	65,287	0%
276	175553	SCM25 SUB RELAY AND CTRL LGE	Jan-25	Dec-25	66%	-	-	26,328	0%
277	175554	SCM25 SWITCHES INSULATORS LGE	Jan-25	Dec-25	66%	-	-	26,317	0%
278	175555	SCM25 XFRM COOLING LGE	Jan-25	Dec-25	66%	-	-	31,321	0%
279	175556	SCM25 LIGHTING ENHANCE LGE	Jan-25	Dec-25	66%	-	2,836	31,321	1104%
280	175557	SCM25 EQUIP DISPOSAL LGE	Jan-25	Dec-25	66%	-	-	26,632	0%
281	175558	SCM25 MEPPI BRKR EXT LGE	Jan-25	Dec-25	66%	-	-	34,810	0%
282	175559	SCM25 LOU MISC CAPITAL LGE	Jan-25	Dec-25	66%	-	-	34,971	0%
283	175560	SCM25 LGE WELD TRAILER	Jan-25	Dec-25	66%	-	-	12,003	0%
284	175566	EOC FOLLETT ICE MACH REPL	Jan-25	Mar-25	347%	-	5,009	4,890	98%
285	175621	CR7 CONDENSATE PUMP B 25	Feb-25	Jun-25	143%	-	-	50,050	0%
286	175623	CR7 SLUDGE PUMP 2025	Feb-25	May-25	181%	-	-	550	0%
287	175685	GOSS 4KV CONVERSION	Feb-25	Dec-25	63%	-	-	1,411,455	0%
288	175783	BOC FIRE CNTRL PANEL	Feb-25	Dec-25	63%	-	14,361	14,338	100%
289	175784	MC5 EASEMENT LGE	Feb-25	Apr-25	273%	-	-	31	0%
290	175786	BOC PONY CHILLER CONDENSER	Feb-25	Dec-25	61%	-	-	6,011	0%
291	175796	SCM WT 12KV SEC 4 FAILURE	Feb-25	May-25	177%	-	53,120	89,506	168%
292	175797	AOC FIRE DOOR OPERATOR	Feb-25	Jun-25	147%	-	-	3,283	0%
293	175816	AOC WORK RIGHT	Feb-25	Dec-25	61%	-	-	13,600	0%
294	175817	EOC WORK RIGHT	Feb-25	Dec-25	61%	-	-	12,036	0%
295	175819	BOC CHILLER #1 A1 CIRCUIT	Feb-25	Dec-25	60%	-	-	8,245	0%
296	175822	CR7 COOL TWR GEARBOX 10	Feb-25	Jul-25	120%	-	-	9,350	0%
297	175857	MC4 MAGNEBLAST RACKING MOTORS	Mar-25	May-25	201%	-	-	155,000	0%
298	463000002	AOC OQ CAGE	Sep-24	Mar-25	173%	-	-	79	0%
299	00066FACL	BOC DCC SPACE CONVERSION LGE	Jan-19	Mar-25	108%	601,828	-	436	0%
300	0100PITP	LGE PITP PLACEHOLDER	Jan-20	Dec-34	38%	23,211,633	22,833,343	(892,627)	-4%

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301	137588LGE	TC BALL MILL BULL GEAR	Jan-24	Dec-26	56%	1,170,000	1,411,616	223,637	16%
302	152084LGE	TC2 HOT REHEAT PIPE	Jan-23	Mar-25	123%	70,253	-	(1,843)	0%
303	152088LGE	TC2 MAIN STEAM PIPE	Jan-23	Mar-25	123%	70,253	-	543	0%
304	152104LGE	TC2 LAST STAGE BUCKETS LGE	Jan-19	Mar-25	108%	712,500	-	(9,861)	0%
305	153049LGE	TC2 PRI SH REPL-	Jan-25	Dec-26	33%	393,266	105,636	17,526	17%
306	153056LGE	TC IMPOUNDMENT IMPROVEMENTS	Feb-16	Dec-30	64%	5,059,598	153,630	24,384	16%
307	153082LGE	TC2 SCR CATALYST L3 NEW	Jan-23	Mar-25	123%	491,626	-	(8,780)	0%
308	153108LGE	TC CT REBUILD EXHST SILENCER#	Jan-24	Dec-25	83%	225,000	837,856	193,139	23%
309	154744LGE	TC2 COOLING TOWER PUMP OH-	Jan-24	Mar-25	143%	200,822	26,103	16,827	64%
310	155655LGE	TC2 EXPANSION JOINTS 2024-	Jan-24	Mar-25	143%	80,513	-	(8,542)	0%
311	155661LGE	TC2 BURNER UPGRADE	Jan-23	Mar-25	123%	48,897	-	3,228	0%
312	156823LGE	TC2 CEM UPGRADE-	Jan-25	Dec-28	17%	5,849	70,096	5,842	8%
313	156861LGE	TC CT DCS UPGRADE-	Jan-24	Dec-25	83%	101,395	159,362	53	0%
314	156913LGE	TC CT REBUILD EXHAUST SILENCE	Jan-24	Dec-25	83%	333,318	1,224,364	708,739	58%
315	157095LGE	TC2 DCS UPGRADE ***	Jan-24	Dec-25	83%	344,136	437,217	30	0%
316	159864LGE	TC PWS EQUIP/MONITORS-	Jan-20	Dec-40	27%	115,260	160,952	25,667	16%
317	159937LGE	TC LIFT STATION REPL-	Jan-25	Dec-26	33%	330,525	187,688	62,563	33%
318	163438LC	CS AMI IT SYSTEMS 21 BP LC	Jan-21	Dec-25	93%	6,850,637	831,342	763,559	92%
319	163441LE	CS AMI METERS 21 BP LE	Jan-21	Dec-25	93%	69,744,861	89,109,621	75,746,075	85%
320	163444LC	CS AMI METER DEPL 21BP LC	Jan-21	Dec-25	93%	4,001,444	14,445,344	12,074,858	84%
321	163454LC	CS AMI CUST ENGAGE 21BP L	Jan-21	Dec-25	93%	161,955	1,950,053	1,497,112	77%
322	163459LC	CS AMI METER-CASH 21 BP L	Jan-21	Dec-25	93%	4,262,986	5,674,084	5,220,479	92%
323	163462LC	CS AMI SVC SWITCH 21 BP L	Jan-21	Dec-25	93%	2,538,540	5,770,286	5,204,533	90%
324	163465LC	CS AMI DO INTEGRAT 21BP L	Jan-21	Dec-25	93%	1,190,547	5,054,180	2,347,661	46%
325	163550LC	CS AMI NETWORK COMM 21BP LC	Jan-21	Dec-25	93%	4,788,405	8,675,436	7,928,073	91%
326	164677LGE	LGE SECURITY EQUIPMENT 2024	Jan-24	Mar-25	143%	210,153	278,190	280,194	101%
327	164689LGE	LGE SECURITY EQUIP 25	Jan-25	Dec-25	66%	209,955	381,111	135,621	36%
328	165153LGE	TC2 LOWER SLOPE REPL-	Jan-23	Mar-25	123%	263,632	-	(3,124)	0%
329	165155LGE	TC2 SH PLATEN PRTL BTM PH1	Jan-25	Jun-26	44%	256,309	355,818	106,745	30%
330	165159LGE	TC2 FINAL SH OUTLET LEG PH1-	Jan-25	Jun-26	44%	183,078	249,072	71,163	29%
331	165204LGE	TC STACKER RECL CABLE REEL-	Jan-24	Dec-25	83%	401,476	94,500	53,201	56%
332	165261LGE	TC CONVEYOR BELT-	Jan-24	Mar-25	143%	183,915	-	(3,163)	0%
333	165518LGE	TC 480V SWGR UPGD%%	Jan-24	Dec-26	56%	478,835	739,561	(8,537)	-1%
334	166790LGE	LKE HEADQ LGE TARGET	Sep-21	Dec-25	92%	18,547,200	-	(1,807)	0%
335	168096LGE	BRCT EMERGENCY GEN (5,6,7) LGE	Jan-25	Dec-25	66%	49,289	97,309	48,654	50%
336	168263LGE	TC2 MS VALVE REBUILD-	Jun-22	Mar-25	118%	170,121	-	(0)	0%
337	169033LGE	BOC RENOVATIONS - LGE	Dec-22	Dec-25	89%	3,269,023	4,531,466	3,939,619	87%
338	169283-L	R&D - EPRI PROGRAMS LGE	Jan-25	Dec-29	13%	431,250	495,833	56,667	11%
339	169809LE	NONRES DEMAND RESP LE	Mar-24	Dec-34	14%	649,015	938,306	28,102	3%
340	170878LGE	AOC MTR OPS AND AMI RENO LGE	May-23	Mar-25	127%	1,516,599	-	3	0%
341	171055LGE	TC2 TURBINE RESEAL LPA&LPB*	Jan-24	Mar-25	143%	173,231	-	87	0%
342	171123LE	DSM PDA 2023 LE	Jun-23	Jun-25	112%	191,047	-	6,837	0%
343	171134LE	DSM BYOD 2023 LE	Jun-23	Mar-25	129%	-	-	(19,966)	0%
344	171140LE	DSM OC 2023 LE	Jun-23	Mar-25	129%	-	-	(1)	0%
345	171293LGE	TC2 PULVERIZER GB OVERHAUL&	Jan-24	Mar-25	143%	164,124	-	(9,359)	0%
346	171301LGE	TC LAB EQUIP 2024$	Jan-24	Dec-25	83%	33,945	-	66,188	0%
347	171303LGE	TC SAFETY/ERT 2024$	Jan-24	Mar-25	143%	32,248	-	(3,829)	0%
348	172263LGE	TC TOOLS EQUIP OFFICE 2024-	Jan-24	Mar-25	143%	-	-	0	0%
349	172322LGE	TC COMP AIR SYSTEM UPGDS-	Jan-24	Mar-25	143%	-	-	12,730	0%
350	172359LGE	TC2 INST AIR DRYER OH-	Jan-24	Mar-25	143%	-	-	(15)	0%

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351	172406LGE	TC2 RECYCLE PUMP OH 2A-	Jan-24	Mar-25	143%	-	-	(4,132)	0%
352	172417LGE	TC HVAC UPGRADE 2024-	Jan-24	Mar-25	143%	-	-	(18,596)	0%
353	172420LGE	TC S/R BUCKET UPGRADES-	Jan-24	Mar-25	143%	-	-	0	0%
354	172510LGE	TRANSMISSION CNTRL CNTR LGE	Feb-24	Dec-26	54%	-	32,746	32,855	100%
355	172558LGE	TC LED LIGHTING 2024-	Jan-24	Mar-25	143%	-	-	(0)	0%
356	172672LGE	SIMPS. TCC TRAINING ROOM LGE	Mar-24	Mar-25	154%	-	64,509	62,214	96%
357	172687LGE	TC PLATFORM INSTALL%	Jan-24	Mar-25	143%	-	-	(75)	0%
358	172694LGE	TC G1/G2 FESTOON REPL%	Jan-24	Mar-25	143%	-	14,681	14,681	100%
359	172778-L	ACE SYSTEM RENOVATION-SCADA-L	Jul-24	Aug-25	100%	40,519	113,576	(1,536)	-1%
360	172793LGE	LKE HOGANS ALLEY LGE	May-24	Mar-25	160%	-	6,916	6,870	99%
361	173063LGE	TC CONV BELT GEARBOX ^^	Jan-25	Dec-25	66%	59,960	119,919	57,295	48%
362	173128LGE	TC2 IA COMPRESSOR OH#	Jan-25	Dec-25	66%	24,829	49,659	(584)	-1%
363	173246LGE	TC2 COAL MILL GB OH	Jan-25	Dec-25	66%	109,542	219,083	(20,521)	-9%
364	173324LGE	TC CONSTRUCT-BUILD ENT VEST	Jan-25	Dec-25	66%	19,987	39,973	13,991	35%
365	173407LGE	TC TOOLS & EQUIP OFFICE 2025	Jan-25	Dec-25	66%	119,960	197,240	(21,110)	-11%
366	173461LGE	TC CT TOOLS & EQUIP 2025-	Jan-25	Dec-25	66%	13,849	27,699	13,849	50%
367	173479LGE	BR CT5 SUT SPARE-LGE	May-25	Sep-27	14%	470,558	564,670	94,112	17%
368	173499LGE	TC DCS COMMON	Jan-24	Dec-25	83%	323,722	792,147	438,415	55%
369	173952LGE	TC CT10 HGPI PARTS-	Jan-24	Dec-26	56%	954,741	2,067,754	375,515	18%
370	173991LGE	TC SERVICE WTR PMP A-	Jan-24	Mar-25	143%	-	775	775	100%
371	174162LGE	EASTPOINT RENOVATIONS LGE	Jun-24	Dec-25	78%	389,025	702,877	110,450	16%
372	174727LGE	TC CT WINTERIZATION UPGD-	Jan-23	Mar-25	123%	-	-	(174)	0%
373	174786LGE	TC2 2B FGD AGITATOR OH-	Jan-24	Mar-25	143%	-	-	(3,989)	0%
374	174790-LG	EMS TCC REMODEL-LG	Oct-24	Mar-25	221%	-	5,190	5,044	97%
375	174790LGE	TC2 2D FGD AGITATOR OH-	Jan-24	Mar-25	143%	-	-	(0)	0%
376	174795LGE	TC2 FGD SUMP PUMP UPGD*	Jan-24	Mar-25	143%	-	13,751	12,085	88%
377	174880LGE	TC2 ID FAN OUTLET DUCT REFB-	Jan-24	Mar-25	143%	-	50,901	37,469	74%
378	174933LGE	TC FIRE PROTECTION PIPING*	Jan-24	Mar-25	143%	-	31,166	31,166	100%
379	175113LGE	TC SERVICE WATER UPGDS#	Jan-24	Aug-25	100%	-	-	(26,838)	0%
380	175117LGE	TC2 ID FAN CCWP UPGD$	Jan-24	Mar-25	143%	-	13,421	13,421	100%
381	175149LGE	TC DUST SUPPRESSION SYST-	Jan-24	Mar-25	143%	-	12,606	12,606	100%
382	175172LGE	TC2 2C RECYC PUMP GEARBOX-	Jan-24	Mar-25	143%	-	12,824	15,911	124%
383	175175LGE	TC WAREHOUSE DOCK UPGD-	Jan-24	Mar-25	143%	-	22,032	21,733	99%
384	175177LGE	TC2 LOUVER UPGRADES-	Jan-24	Mar-25	143%	-	3,837	3,837	100%
385	175179LGE	TC LST AGITATOR OH-	Jan-24	Mar-25	143%	-	-	(0)	0%
386	175181LGE	TC FORKLIFT%	Jan-24	Mar-25	143%	-	-	(0)	0%
387	175188-L	IMS PRODUCTION SYS LICENSES-L	Dec-24	Mar-25	303%	-	160,472	160,472	100%
388	175231-L	TL SKYDIO UAV DRONE-L	Dec-24	Mar-25	303%	-	10,221	10,221	100%
389	175257LGE	TC2 2B COOL TWR MTR OH-	Jan-24	Mar-25	143%	-	-	(12,883)	0%
390	175445LE	DSM PDA 2025 LE	Jan-25	Dec-25	66%	200,000	366,667	133,333	36%
391	175499LGE	TC SAFETY EQUIPMENT 2025-	Jan-25	Dec-25	66%	-	64,128	95,707	149%
392	175583LGE	SIMP COOL TWR & CHILL LGE	Jan-25	Dec-30	10%	-	-	66,785	0%
393	175583TL	SIMP COOL TWR & CHILL TLGE	Jan-25	Dec-30	10%	-	-	62,856	0%
394	175596LGE	TC MATERIAL STRUCT UPGD 25-	Jan-25	Dec-25	66%	-	809	117,255	14503%
395	175640LGE	TC HVAC UPGRADE 2025-	Jan-25	Dec-25	66%	-	-	24,475	0%
396	175695LGE	SIMP CENTRALIZED BAS LGE	Feb-25	Dec-25	62%	-	-	12,240	0%
397	175695TL	SIMP CENTRALIZED BAS TLGE	Feb-25	Dec-25	62%	-	-	25,920	0%
398	175762LGE	KUGO 8 - TRANSMISSION OFF LGE	Feb-25	Dec-25	62%	-	-	2,264	0%
399	175767LGE	SIMP DCC CHAIR REPL. LGE	Feb-25	Dec-25	63%	-	16,758	32,250	192%
400	175798-L	CFPT 2023 UPGRADE-LGE	Feb-25	Apr-25	240%	-	20,643	26,415	128%

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401	175801LGE	TC2 MS-BYPASS SPRAY VLV HOIST	Jan-25	Dec-25	66%	-	-	29,980	0%
402	175804LGE	SIMP TCC SEWAGE PUMP LGE	Feb-25	Dec-25	61%	-	-	7,667	0%
403	175828LGE	TC2 CEMS UPGRADE 2025-	Jan-25	Dec-25	66%	-	-	5,848	0%
404	175851LGE	TC LED LIGHTING 2025-	Jan-25	Dec-25	66%	-	-	83,417	0%
405	23TPACTR	TPPA CHARTER 2023	Dec-22	Mar-25	122%	-	-	91,338	0%
406	23TPAOTH	23 TPA OTHER	Dec-22	Mar-25	122%	12,893	-	(85,923)	0%
407	23TPAVZW	TPPA VERIZON 2023	Dec-22	Mar-25	122%	-	-	(6,789)	0%
408	24PITP340	24PITP340 LOUISVILLE	Jan-24	Jun-25	111%	-	-	(21,329)	0%
409	24SMTL316	SMALL TOOLS LOUISVILLE	Jan-24	Mar-25	145%	-	(2,536)	(1,860)	73%
410	24SMTL344	24 SMALL TOOLS 003440	Jan-24	Mar-25	143%	-	-	(7,962)	0%
411	24SMTL345	24 SMALL TOOLS 003450	Jan-24	Mar-25	143%	-	-	(2,229)	0%
412	24SMTLTL	24 SMALL TOOLS TECH TRAIN LGE	Mar-24	Mar-25	150%	850,000	1,093,876	13,375	1%
413	24TPACTR	2024 TPPA CHARTER	Dec-23	Mar-25	140%	(145)	-	(22,620)	0%
414	24TPAOTH	2024 TPPA OTHER	Dec-23	Mar-25	140%	-	-	0	0%
415	24TPAVZW	2024 TPPA VERIZON	Dec-23	Mar-25	140%	-	-	16,652	0%
416	25PITP340	25PITP340 LOUISVILLE	Jan-25	Dec-25	66%	-	106,564	1,287,413	1208%
417	25SMTL344	SMALL TOOLS 344	Jan-25	Dec-25	66%	75,000	138,850	50,000	36%
418	25SMTL345	25SMTL345 2025	Jan-25	Dec-25	66%	100,000	193,027	66,667	35%
419	25SMTLTL	25 SMALL TOOLS STT LGE	Jan-25	Dec-25	66%	-	8,417	118,332	1406%
420	25TOOL344	TOOL REPLACEMENT	Jan-25	Dec-26	33%	100,000	200,000	100,000	50%
421	ACAPR340	CAP/REG/RECLOSER 003400	Sep-20	Dec-30	48%	3,308,172	3,480,366	(33,023)	-1%
422	ALEDC332	CRCST LED CONVERSION 003320	Sep-20	Dec-30	48%	4,489,378	4,413,979	44,776	1%
423	ALM010525	MAJOR STORM CAPITAL 010525	Dec-24	Jul-25	130%	1	806,688	735,618	91%
424	ALM040523	MAJOR STORM-CAPITAL-040523	Apr-23	Mar-25	126%	3,410,413	-	1,276	0%
425	ALM052624	MAJOR STORM CAPITAL 052624	May-24	Mar-25	160%	-	-	404	0%
426	ALM070324	MAJOR STORM CAPITAL 070324	Jun-24	Mar-25	167%	-	-	(12,098)	0%
427	ALM092724	MAJOR STORM CAPITAL 092724	Sep-24	Mar-25	173%	0	33,947	(2,682)	-8%
428	ANBCD340O	NB COMM OH 003400	Sep-20	Dec-30	48%	13,049,629	19,333,384	8,132	0%
429	ANBCD343U	NB COMM UG 003430	Sep-20	Dec-30	48%	28,528,832	36,399,589	(459,210)	-1%
430	ANBRD340O	NB RESID OH 003400	Sep-20	Dec-30	48%	7,146,505	9,933,764	(165,625)	-2%
431	ANBRD341U	NB RESID UG 003410	Sep-20	Dec-32	41%	31,335,798	53,400,196	421,131	1%
432	ANBSV340O	NB ELEC SERV OH 003400	Sep-20	Dec-30	48%	3,718,545	7,316,805	108,661	1%
433	ANBSV343U	NB ELEC SERV UG 003430	Sep-20	Dec-30	48%	8,470,065	14,660,372	(94,913)	-1%
434	ANBVLT343	NB NETWORK VAULT 003430	Sep-20	Dec-30	48%	10,947,418	19,683,281	(23,072)	0%
435	APBWK340	EL PUBLIC WORKS 003400	Sep-20	Dec-30	48%	6,897,360	7,011,041	449,239	6%
436	ARCST340	CUST REQUESTED 003400	Sep-20	Dec-30	48%	874,995	748,807	6,885	1%
437	ARCST343	CUST REQUESTED 003430	Sep-20	Dec-30	48%	294,307	277,166	42,660	15%
438	ARDCBL343	REPL DEFECTIVE CABLE 003430	Sep-20	Dec-30	48%	6,996,396	7,437,075	54,107	1%
439	ARDD340O	CAP REP DEF OH 003400	Sep-20	Dec-30	48%	19,551,627	26,162,531	174,461	1%
440	ARDD343U	CAP REP DEF UG 003430	Sep-20	Dec-30	48%	10,942,236	8,317,077	(44,561)	-1%
441	ARPOLE340	CAP POLE REP/REPL 003400	Sep-20	Dec-30	48%	23,092,755	26,346,063	(918,844)	-3%
442	ARPSC340	CAP PSC INSPECTIONS 003400	Jan-24	Dec-30	24%	-	-	1,227,933	0%
443	ARSTLT332	REP STREET LIGHTS 003320	Sep-20	Dec-30	48%	18,856,944	21,102,034	(65,152)	0%
444	ASTLT332	NB STREET LIGHTS 003320	Sep-20	Dec-30	48%	9,674,455	13,711,638	(207,778)	-2%
445	ASTRM323	CAP MINOR STORMS 003230	Sep-20	Dec-30	48%	2,599,700	206,327	123,195	60%
446	ASTRMLGE	CAP LGE MAJOR STORM	Sep-20	Dec-32	41%	6,360,658	24,349,283	197,555	1%
447	ASYSEN340	SYS ENHANCE 003400	Sep-20	Dec-30	48%	4,939,925	1,641,791	29,815	2%
448	ASYSEN343	SYS ENHANCE 003430	Sep-20	Dec-30	48%	872,086	433,421	3,799	1%
449	ATBRD340O	CAP TROUBLE ORDERS OH 003400	Sep-20	Dec-30	48%	17,200,980	23,655,535	110,100	0%
450	ATBRD343U	CAP TROUBLE ORDERS UG 003430	Sep-20	Dec-30	48%	11,475,779	15,852,333	26,530	0%

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451	ATPD340	CAP THIRD PARTY 003400	Sep-20	Dec-30	48%	2,670,702	5,053,771	57,074	1%
452	ATPD343	CAP THIRD PARTY 003430	Sep-20	Dec-30	48%	1,162,857	2,477,916	45,530	2%
453	AVLT343	CAP NETWORK VAULTS	Sep-20	Dec-30	48%	7,272,497	5,746,967	(17,117)	0%
454	AXFRM311	NB TRANSFORMERS 003110	Sep-20	Dec-30	48%	26,538,685	93,001,392	97,388	0%
455	AXFRM340	NB TRANSFORMERS 003400	Sep-20	Dec-30	48%	1,872,219	2,347,150	11,946	1%
456	AXFRM343	NB TRANSFORMERS 003430	Sep-20	Dec-30	48%	1,257,410	1,915,913	32,855	2%
457	CEMTR134	LGE ELECTRIC METERS - 001340	Jan-13	Nov-27	85%	6,969,356	517,983	31,261	6%
458	CNBCD340O	NB COMM OH - 003400	Jan-13	Dec-27	84%	3,354,600	-	3,498	0%
459	CRCST340	CUST REQUESTED - 003400	Jan-13	Dec-25	97%	650,533	-	(126)	0%
460	EM-172096	EMS SOFTWARE FULL UPGRADE 24-L	Dec-23	Dec-25	84%	10,405	86,382	68,349	79%
461	FP BAT LG	FP-BATTERY REPLACEMENTS-LGE	Jan-24	Dec-33	17%	307,642	481,870	(28,667)	-6%
462	GECDM01L	GE CDM CIP-LGE	Jul-24	Dec-34	11%	151,600	168,240	12,240	7%
463	GECDM06L	NETWORK MON SOLAR WINDS-LGE	Jul-24	Dec-34	11%	328,400	391,200	55,610	14%
464	GECDM11L	GE CDM OHIO FALLS SIEM-LGE	Oct-24	Dec-24	428%	-	-	(11,010)	0%
465	GECDM13L	GE CDM PALO ALTO HW REFR-LGE	Jan-25	Dec-25	64%	-	-	46,000	0%
466	GECDM14L	GE CDM GEN TCA PROJECT-LGE	Feb-25	Oct-25	76%	-	-	86,000	0%
467	GECVMC01L	MC CCR CAP PERF MONITORING-LGE	Aug-24	Jan-25	223%	-	41,089	186,204	453%
468	GEDTLS25L	GE TOOLS EQUIP OFFICE 2025-LGE	Jun-24	Dec-25	79%	7,283	13,352	5,469	41%
469	GEEBR02L	STAT GROUND FAULT PROT BR7-LGE	Sep-24	Jun-25	122%	9,500	23,297	3,229	14%
470	GEELDM01L	GE EL DME MOD-LGE	Jan-25	Dec-27	22%	80,537	107,383	13,423	13%
471	GEELRS01L	GE EL RELAY STANDARD-LGE	Jan-25	Dec-26	33%	40,226	67,043	13,409	20%
472	GEELTP01L	GE EL TRNSF PROT-LGE	Jan-25	Dec-28	16%	425,688	471,859	11,781	2%
473	GEEMC01L	STAT GROUND FAULT PROT MC3-LGE	Sep-24	Jun-25	122%	25,000	66,373	(14,502)	-22%
474	GEETC11L	STAT GROUND FAULT PROT TC9-LGE	Sep-24	Jun-25	122%	6,938	21,781	(3,053)	-14%
475	GEETC12L	STAT GROUND FAULT PROT TC10-L	Sep-24	Jun-25	122%	6,938	25,946	831	3%
476	GEFETE01L	GE FE TE CAPITAL-LGE	Jan-25	Dec-34	7%	378,822	434,071	34,007	8%
477	GESL10L	GE SL NEW PCB ANALYZER-LGE	Dec-24	Sep-25	90%	40,906	41,416	(1,966)	-5%
478	GESL12L	GE SL LAB EQUIPMENT-LGE	Jan-25	Dec-26	32%	168,447	265,577	48,000	18%
479	GSESGBR6L	STATOR GRND FAULT PRO BR6-LGE	Mar-24	Mar-25	152%	-	6,326	6,326	100%
480	IT0161L7	DACS/SONET REPLACE-WCLLGE19-22	Aug-19	Mar-25	109%	483,380	-	(54)	0%
481	IT0386L	MICROSERVICES PLATFORMLGE24	Jan-24	Mar-25	143%	35,107	23,526	21,251	90%
482	IT0572L	OBSERVAPACHESKYWALK-LGE24	Jan-24	Mar-25	143%	46,809	44,068	31,181	71%
483	IT0600L	RPA PPL SERVICES 2025 LGE25	Jan-25	Dec-25	66%	41,144	103,307	35,485	34%
484	IT0736L	MICROSERVICES PLATFORMLGE25	Jan-25	Dec-25	66%	35,107	77,481	26,614	34%
485	IT0751L	INTEGRATION AND ARCH ILGE25	Jan-25	Dec-25	66%	46,809	51,654	17,743	34%
486	IT1046L	LGE TWR REPL (MULD)-LGE23-24	Jan-23	Mar-25	123%	28,703	198,668	187,176	94%
487	IT1209L	QRADARENHANCE-LGE23	Jan-23	Mar-25	123%	50,211	-	11,971	0%
488	IT1214L	TECH REFRESH DSKTP/LPTP-LGE23	Jan-23	Mar-25	123%	1,055,823	-	(11,487)	0%
489	IT1234L	KY WORKSTATION REFRESH-LGE25	Feb-25	Dec-25	63%	59,840	164,973	42,847	26%
490	IT1386L	RATE CASE FILING 2026LGE25	Jan-25	Dec-25	66%	15,003	53,991	26,996	50%
491	IT1490L	EMS/LVL2/QAS REFRESH-LGE24	Jan-24	Mar-25	143%	245,072	-	61,749	0%
492	IT1493L	EACM/JUMPHOST REFRESH-LGE24	Jan-25	Dec-25	66%	91,902	329,956	(6,647)	-2%
493	IT1507L	WAUSAU ENHANCEMENTS - LGE22	Jan-22	Mar-25	116%	-	-	(2,625)	0%
494	IT1508L	RPA-CUSTSERV,ZSSB,PSC,BP-LGE22	May-22	Mar-25	118%	2,251	27,612	26,280	95%
495	IT1558L	QRADARCONSOLIDATION-LGE22	Oct-22	Mar-25	121%	436,883	-	198,807	0%
496	IT1565L	OUTSIDE CABLE PLANT-LGE23	Jan-23	Mar-25	123%	38,202	-	(24)	0%
497	IT1567L	ELIMIN OF LEASE T1-LGE23	Jan-23	Mar-25	123%	133,902	111,740	105,133	94%
498	IT1570L	KY ADMS - LGE 23-26	Jan-23	Dec-26	67%	3,770,124	3,692,921	916,320	25%
499	IT1574L	CMSLGE27	Jan-25	Dec-27	22%	375,671	2,583,494	934,784	36%
500	IT1581L	QRADAR HW 2024 KY-LGE24	Jan-24	Dec-25	83%	175,535	179,113	288,226	161%

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501	IT1582L	QRADAR - CORPLGE25	Jan-25	Dec-25	66%	35,107	42,262	39,921	94%
502	IT1584L	QRADAR - KENTUCKY CIP LGE25	Jan-25	Dec-25	66%	24,846	53,991	34,000	63%
503	IT1596L	S-SDLCLGE25	Jan-25	Dec-25	66%	3,511	64,567	22,178	34%
504	IT1612L	STACKVISION UPGRADE-LGE24	Apr-24	Mar-25	155%	67,320	109,776	102,786	94%
505	IT1645L	MAXIMO LICENSE TRUE UP-LGE25	Jan-25	Dec-26	33%	45,900	662,892	0	0%
506	IT1646L	LOTO TECHNOLOGY REFRESH-LGE25	Feb-24	Mar-25	146%	82,620	-	(52)	0%
507	IT1679L	THREAT AND VULNERABILILGE25	Jan-25	Dec-25	66%	351,069	180,319	18,630	10%
508	IT1683L	IAM LGE25	Jan-25	Dec-26	33%	117,023	1,428,650	184,700	13%
509	IT1689L	IAM LGE26	Jan-25	Dec-26	33%	175,535	1,326,041	644,905	49%
510	IT1707L	ONEPPL APP IMP (APO)-LGE25	Jan-25	Dec-25	66%	117,023	1,188,037	432,014	36%
511	IT1751L	SERVICENOW ITSM / BUSILGE24	Nov-24	Mar-25	253%	468,092	1,040,877	264,679	25%
512	IT1754L	TRPP KY 2024LGE24	Dec-23	Mar-25	140%	120,633	146,394	138,527	95%
513	IT1756L	SERVICENOW ITSM / BUSILGE25	Feb-25	Dec-25	63%	292,558	1,590,231	503,176	32%
514	IT1757L	SKY 2025LGE25	Jan-25	Dec-25	66%	58,512	258,269	93,916	36%
515	IT1762L	CORP SYSTEMS 2025LGE25	Jan-25	Dec-25	66%	77,767	129,134	44,356	34%
516	IT1783L	OMA REPLACEMENT LGE24	Jan-24	Dec-25	83%	187,835	2,110,446	1,054,541	50%
517	IT1786L	INSITE - KY TRANSMISSILGE24	Jan-24	Dec-25	83%	300,057	284,224	227,235	80%
518	IT1882L	LKE MR HARDWARE - HANDLGE25	Jan-25	Dec-25	66%	20,004	53,991	35,994	67%
519	IT1889L	SUPPLY CHAIN ENHANCEMELGE25	Jan-25	Dec-25	66%	172,391	311,469	106,987	34%
520	IT1936L	GAS WORK STANDARD KNOWLGE25	Jan-25	Dec-25	66%	33,006	107,615	36,965	34%
521	IT1942L	T-RECS REPLACEMENTLGE24	Jan-24	Mar-25	143%	37,687	33,089	29,736	90%
522	IT1949L	UPGRADE POWERPLANLGE25	Jan-25	Jan-26	61%	270,051	629,897	503,917	80%
523	IT1952L	SINGLE INSTANCE CLOUD LGE26	Jan-25	Dec-27	22%	867,035	15,192,164	1,150,528	8%
524	IT1972L	Z MACHINES TO RUN PLLGE24	Oct-24	Dec-25	73%	10,002	147,558	53,982	37%
525	IT1982L	ALIGNE UPGRADELGE26	Jan-25	Dec-26	33%	50,009	161,974	71,988	44%
526	IT1993L	CASCADE ENTERPRISE ALILGE24	Jan-24	Nov-27	43%	18,063	177,253	2,215	1%
527	IT2010L	PCS UPGRADELGE25	Oct-24	Dec-25	73%	62,012	420,611	151,867	36%
528	IT2011L	UPGRADE SCADA SYSTEM ALGE25	Oct-24	Mar-26	61%	185,035	5,453,173	1,813,333	33%
529	IT2012L	SOLIDWORKSLGE25	Oct-24	Mar-25	221%	8,002	35,616	20,400	57%
530	IT2013L	ESRI +AUD DEPLOYMENT LGE25	Jan-25	Nov-26	35%	880,966	4,314,022	889,256	21%
531	IT2062L	AZURE CLOUD 2.0LGE24	Jan-24	Mar-25	143%	153,300	166,964	162,641	97%
532	IT2064L	2024 EOL DB OS DC LGE24	Jan-24	Mar-25	143%	175,535	200,103	207,952	104%
533	IT2065L	6GHZ EOL MW MITIGATIONL23-27	Aug-23	Dec-27	47%	3,566,350	997,066	901,918	90%
534	IT2066L	IPAD REFRESH PROJECT ELGE24	Jan-24	Mar-25	143%	173,920	322,927	318,566	99%
535	IT2071L	KY TECHNOLOGY REFRESH LGE24	Jan-24	Mar-25	143%	124,228	102,957	98,738	96%
536	IT2076L	GAS SCADA HW REFRESH ELGE24	Jan-24	Mar-25	143%	86,960	-	(192,660)	0%
537	IT2080L	RSA HARDWARE REFRESH ELGE24	Jan-24	Mar-25	143%	62,114	5,137	5,105	99%
538	IT2082L	FUSION CENTER ENHANCEMLGE24	Jan-24	Mar-25	143%	23,405	22,057	21,181	96%
539	IT2084L	KY CIP QRADAR ENHANCE-LGE24	Aug-24	Mar-25	186%	36,705	-	(7)	0%
540	IT2085L	ISE HARDWARE REFRESH ELGE24	Jan-24	Mar-25	143%	27,330	816	758	93%
541	IT2089L	MONITOR REPLACEMENT EOLGE24	Jan-24	Mar-25	143%	24,846	30,090	26,650	89%
542	IT2098L	NEXTGEN EOL OS, DB, DCLGE25	Jan-25	Dec-25	66%	468,092	66,359	(1,301)	-2%
543	IT2099L	NETWORK EOL HW REPLACELGE25	Jan-25	Dec-25	66%	351,069	240,156	78,733	33%
544	IT2101L	MICROSOFT SCE AND EA LLGE25	Jan-25	Dec-25	66%	143,992	302,005	103,736	34%
545	IT2103L	IPAD REFRESH PROJECT ELGE25	Jan-25	Dec-25	66%	298,148	791,870	272,000	34%
546	IT2106L	WINDOWS 10.11 UPGRADE LGE25	Jan-25	Dec-25	66%	94,627	18,079	6,210	34%
547	IT2113L	DESKTOP SOFTWARE PACK LGE25	Jan-25	Dec-25	66%	29,771	16,142	5,545	34%
548	IT2115L	FUSION CENTER ENHANCEMLGE25	Jan-25	Dec-25	66%	23,405	55,959	17,743	32%
549	IT2122L	MONITOR REPLACEMENT EOLGE25	Feb-25	Dec-25	63%	24,846	32,995	18,000	55%
550	IT2226L	6GHZ MW MITIGATION EOLGE25	Jan-25	Dec-27	22%	2,739,257	3,449,435	566,667	16%

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551	IT2229L	RPA PPL SERVICES 2024 LGE24	Jan-24	Mar-25	143%	41,144	26,611	24,572	92%
552	IT2242L	EXP IENERGY FOR EE/DSM PGM3	Jan-25	Dec-25	66%	40,008	575,903	197,967	34%
553	IT2246L	ARMADILLO REPLACEMENT - LG&E24	Oct-24	Dec-25	73%	400,075	3,049,571	1,150,736	38%
554	IT2249L	UPGRADE QUANTUM TMS	Jan-25	Dec-26	33%	16,899	62,738	8,250	13%
555	IT2254L	TREASURY SW	Jan-25	Dec-25	66%	23,554	67,056	63,341	94%
556	IT2258L	WAUSAU UPGRADE/REPLACEMENT	Jan-25	Dec-26	33%	188,435	140,874	140,874	100%
557	IT2262L	EGOR, DSL, GDRS REPLACEMENTS	Jan-25	Dec-25	66%	100,020	329,949	119,981	36%
558	IT2263L	KY MAXIMO - LGE24	Jan-24	Dec-26	56%	36,007	152,827	140,210	92%
559	IT2272L	MICROSERVE PLATFORM 23-LGE23	Jan-23	Mar-25	123%	101,843	-	20,178	0%
560	IT2274L	AUTOPILOT 2023 LGE23	Jan-23	Mar-25	123%	186,353	1,355,720	1,180,595	87%
561	IT2276L	DESKTOP SW PACK LGE23	Jan-23	Mar-25	123%	50,083	-	25,907	0%
562	IT2277L	FORTIFY APP SECURITY LGE23	Jan-23	Dec-25	89%	43,428	65,359	62,720	96%
563	IT2279L	WINDOWS 10.11 UPG LGE23	Jan-23	Mar-25	123%	816	75,551	75,472	100%
564	IT2280L	AZURE 23 ENHANCE LGE23	Jan-23	Mar-25	123%	98,270	104,542	104,519	100%
565	IT2281L	EOL HW REPLACE PA LGE23	Jan-23	Mar-25	123%	248,713	335,017	328,860	98%
566	IT2282L	EOL HW REPLACE KY LGE23	Jan-23	Mar-25	123%	171,951	257,367	425,996	166%
567	IT2285L	GLOBAL DESIGN SYSTEM LGE23	Jan-23	Dec-25	89%	12,418	116,451	103,333	89%
568	IT2287L	MS DEFENDER FOR SERV LGE23	Jan-23	Mar-25	123%	2,845	11,700	10,183	87%
569	IT2288L	DNAC HARDWARE REFRESH LGE23	Jan-23	Mar-25	123%	82,102	99,008	100,394	101%
570	IT2289L	VMWARE HORIZON VDI KYA LGE23	Jan-23	Mar-25	123%	415,709	689,979	691,007	100%
571	IT2292L	MCP UPGRADE LGE23	Jan-23	Mar-25	123%	12,990	-	44	0%
572	IT2293L	ISE HW REFRESH PA LGE23	Jan-23	Mar-25	123%	6,432	49,920	48,549	97%
573	IT2294L	ISE HW REFRESH KY LGE23	Jan-23	Mar-25	123%	3,114	40,020	37,458	94%
574	IT2296L	HIGHSPEED CORE NW PA LGE23	Jan-23	Dec-25	89%	-	380,022	413,875	109%
575	IT2297L	HIGHSPEED CORE NW KY LGE23	Jan-23	Dec-25	89%	130,191	336,607	541,348	161%
576	IT2298L	DATABASE AUTOMATION LGE23	Jan-23	Mar-25	123%	1,164	13,413	13,094	98%
577	IT2299L	ITIO FUNDING AUTOM LGE23	Jan-23	Mar-25	123%	23,249	7,170	7,132	99%
578	IT2300L	EXPERIMENT&DAM PLAT LGE23	Jan-23	Mar-25	123%	24,532	-	(31)	0%
579	IT2301L	PA.KY INTERCONNECTPA LGE23	Jan-23	Mar-25	123%	20,893	-	3,530	0%
580	IT2302L	AA ML PLATFORM23-LGE23	Jan-23	Mar-25	123%	123,718	-	1,413	0%
581	IT2305L	CYBERRISKMGMT-LGE23	Jan-23	Mar-25	123%	77,717	-	340	0%
582	IT2307L	RPA PPLS 23-LGE23	Jan-23	Mar-25	123%	3,067	3,884	3,777	97%
583	IT2308L	SERVICENOW IMPBVW-LGE23	Jan-23	Mar-25	123%	349,063	1,155,326	1,242,672	108%
584	IT2309L	CISCOFIREPOWER-LGE23	Nov-23	Mar-25	138%	-	-	1	0%
585	IT2310L	PHOENIX LAPTOPS-LGE23	Nov-23	Mar-25	138%	-	-	0	0%
586	IT2311L	ORACLE ULA23-LGE23	Nov-23	Dec-25	85%	754,357	-	(0)	0%
587	IT2312L	KY BULK POWER24-LGE24	Nov-23	Mar-25	138%	-	97,331	88,208	91%
588	IT2313L	ZOOM TO TEAMS-LGE23	Nov-23	Mar-25	138%	-	(0)	14,397	-11143395%
589	IT2315L	ABT EXTENSION-LGE24	Jan-24	Mar-25	143%	-	87,567	80,640	92%
590	IT2326L	KY TELECOM CAPIMPROV LGE24	Jan-24	Mar-25	143%	127,832	231,363	(10,101)	-4%
591	IT2333L	DIG ENT PA KY DIG ENT PA LGE24	Jan-24	Dec-25	83%	-	580,985	582,994	100%
592	IT2334L	DIG ENT KY KY DIG ENT KY LGE24	Jan-24	Dec-25	83%	-	539,139	1,001,777	186%
593	IT2337CG	GAS NOM REPT (GNR) - LGE24	Jan-24	Mar-25	143%	-	-	(9,783)	0%
594	IT2338CG	KY CIM APP UPD-LGE24	Feb-24	Dec-25	83%	103,500	136,000	(133,771)	-98%
595	IT2341L	OEBS ENHANCE-LGE24	Feb-24	Mar-25	146%	-	21,283	20,357	96%
596	IT2342L	GENETEC UPGRADE-LGE24	Feb-24	Mar-25	146%	-	-	(180)	0%
597	IT2344L	NETSCALER UPGRADE-LGE24	Feb-24	Mar-25	146%	-	16,976	16,892	100%
598	IT2346CG	KY LDAR 2024 - LGE24	Mar-24	Mar-25	150%	-	-	(936)	0%
599	IT2347L	GOOGLE ANALYTICS GA4-LGE24	Mar-24	Dec-25	82%	-	24,606	21,919	89%
600	IT2348L	TRIPWIRE CYBER ENH-LGE23	Mar-24	Mar-25	150%	-	195,618	194,953	100%

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601	IT2349L	DIG WP AZURE AD-LGE24	Apr-24	Mar-25	155%	-	8,306	6,770	82%
602	IT2350L	DIG WP TANIUM - LGE24	Apr-24	Mar-25	155%	-	453	445	98%
603	IT2351L	DIG WORKPLACE SAP UPD-LGE24	Apr-24	Mar-25	155%	-	883	858	97%
604	IT2353L	WIRELESS NTWRK REFRESH LGE24	May-24	Mar-25	160%	-	86,856	77,180	89%
605	IT2357L	KY MS PHONE IMP-LGE24	Dec-24	Dec-27	24%	1,010,968	1,519,366	389,749	26%
606	IT2358L	T MOBILE INSPECTIONS -IN-LGE25	Jan-25	Dec-25	66%	456,543	824,865	283,333	34%
607	IT2360L	HOSTING STRATEGY-LGE25	Jan-25	Dec-25	66%	1,400,659	2,680,970	785,498	29%
608	IT2362L	CUSTOMER SELF SERVICE / -LGE25	Mar-25	Dec-27	18%	413,737	764,515	271,827	36%
609	IT2363L	CX ENHANCEMENTS-LGE25	Jan-25	Dec-25	66%	16,756	30,275	11,009	36%
610	IT2364L	IBM B2BI EDI UPGRADE-LGE25	Jan-25	Dec-25	66%	27,393	49,492	17,997	36%
611	IT2366L	CASH FORECASTING SOLUTIO-LGE25	Jan-25	Dec-25	66%	42,884	42,262	39,921	94%
612	IT2367L	CCURE-LGE25	Aug-24	Dec-25	76%	42,884	70,437	42,262	60%
613	IT2368L	HCM LICENSE PURCHASE-LGE25	Jan-25	Dec-25	66%	343,069	673,622	0	0%
614	IT2369L	ICIMS-LGE25	Jan-25	Dec-25	66%	57,178	107,064	37,259	35%
615	IT2370L	KY POWERPLAN POWERTAX RE-LGE25	Jan-25	Dec-25	66%	109,570	107,982	107,982	100%
616	IT2371L	NMKT UPGRADE/REPLACEMENT-LGE25	Jan-25	Dec-25	66%	91,309	89,985	89,985	100%
617	IT2372L	PEOPLESOFT-LGE25	Jan-25	Dec-25	66%	127,832	232,929	84,091	36%
618	IT2373L	TRPP-LGE25	Jan-25	Dec-25	66%	71,473	129,134	46,958	36%
619	IT2374L	ASSET & CHANGE MANAGEMEN-LGE25	Jan-25	Dec-25	66%	48,244	87,165	31,697	36%
620	IT2375L	LOGGING & MONITORING-LGE25	Jan-25	Dec-25	66%	57,178	103,307	37,566	36%
621	IT2377L	GEN AI INITIATIVES-LGE25	Jan-25	Dec-25	66%	482,131	878,261	296,704	34%
622	IT2379L	RECORDS SYSTEM INTEGRATI-LGE25	Jan-25	Dec-25	66%	85,767	154,961	56,350	36%
623	IT2380L	SOURCE DATA INGESTION TO-LGE25	Jan-25	Dec-25	66%	1,215,037	2,328,398	532,058	23%
624	IT2381L	AP/TREASURY/ACCOUNTING E-LGE25	Jan-25	Dec-25	66%	172,391	311,469	113,261	36%
625	IT2383L	T MOBILE INSPECTIONS - A-LGE25	Feb-25	Dec-25	63%	365,234	711,766	220,581	31%
626	IT2384L	T&D KY ELECTRIC WORK MGM-LGE25	Jan-25	Dec-26	33%	6,127,191	7,838,097	999,836	13%
627	IT2390L	ENGINEERING TOOLSET (CYM-LGE25	Jan-25	Dec-25	66%	51,158	95,792	35,292	37%
628	IT2391L	ENGINEERING TOOLSETS -LGE25	Jan-25	Nov-25	73%	25,542	50,343	17,937	36%
629	IT2393L	FERC 2222-LGE25	Jan-25	Dec-26	33%	219,250	336,113	96,032	29%
630	IT2394L	GE AEMS MIGRATION-LGE25	Dec-24	Mar-27	32%	-	57,069	0	0%
631	IT2395L	GEODIGITAL - LKE TX-LGE25	Oct-24	Dec-25	73%	30,314	49,792	(0)	0%
632	IT2396L	IQGEO NETWORK MANAGER-LGE25	Jan-25	Nov-25	73%	2,202	4,341	2,170	50%
633	IT2398L	TRANSMISSION MODELING-LGE25	Jan-25	Nov-27	23%	109,570	140,377	25,196	18%
634	IT2399L	TRODS -LGE25	Feb-25	Dec-25	63%	91,309	171,047	59,500	35%
635	IT2400L	2025 NETWORK WAN/INTERN-LGE25	Jan-25	Dec-25	66%	35,736	64,567	23,479	36%
636	IT2401L	AUTOMIC UC4 (KY) UPGRADE-LGE25	Jan-25	Dec-25	66%	39,445	71,268	25,916	36%
637	IT2402L	AVTEC CONSOLE SYSTEM CON-LGE25	Mar-25	Dec-26	27%	85,767	154,961	56,350	36%
638	IT2403L	DECOMMISSION NUTANIX OT/-LGE25	Jan-25	Dec-25	66%	7,147	12,913	4,696	36%
639	IT2404L	EVERGREEN O365-LGE25	Jan-25	Dec-25	66%	343,069	450,796	338,097	75%
640	IT2405L	NERC-CIP-TSA BACKUP SOLU-LGE25	Jan-25	Dec-26	33%	55,545	71,847	13,685	19%
641	IT2406L	NERC-CIP-TSA HW REFRESH -LGE25	Jan-25	Dec-25	66%	86,790	156,808	57,021	36%
642	IT2407L	OUTSIDESVCS TRACKING-LGE25	Jan-25	Dec-25	66%	114,356	187,832	112,699	60%
643	IT2408L	PHOENIX PROJECT-LGE25	Jan-25	Dec-25	66%	142,945	258,269	93,916	36%
644	IT2409L	STABILIZATION-LGE25	Jan-25	Dec-25	66%	962,721	1,418,348	948,768	67%
645	IT2410L	CALL CENTER CALL RECORDI-LGE25	Jan-25	Dec-25	66%	182,617	329,946	119,980	36%
646	IT2411L	CALL CENTER TECHNOLOGY O-LGE25	Jan-25	Dec-27	22%	1,241,212	1,579,997	271,827	17%
647	IT2412L	CALL CENTER WFM REPLACEM-LGE25	Mar-25	Dec-25	60%	182,617	359,941	77,130	21%
648	IT2413L	CONTRACTOR SERVICES (CSS-LGE25	Jun-25	Dec-26	16%	730,469	1,139,813	179,971	16%
649	IT2414L	ENHANCEMENTS FOR KY METE-LGE25	Jan-25	Dec-25	66%	219,141	395,935	143,976	36%
650	IT2415L	IVR/IVA OMNI CHANNEL SOL-LGE25	Jan-25	Dec-27	22%	4,294,986	5,360,803	902,450	17%

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651	IT2418L	NATIONAL ACCOUNTS MANAGE-LGE25	Jan-25	Dec-25	66%	34,478	54,366	(0)	0%
652	IT2420L	STREET LIGHT OUTAGE AUTO-LGE25	Jan-25	Jun-25	134%	45,654	74,988	(0)	0%
653	IT2609L	PROACTIVE CUST NOTIF-LGE24	Nov-24	Mar-25	253%	-	1,336,446	1,295,054	97%
654	IT2610L	D ARCOS FOR AUTOMATED CA-LGE25	Jan-25	Dec-25	66%	273,926	494,919	179,970	36%
655	IT2623L	DISASTER RECOVERY-LGE25	Jan-25	Dec-25	66%	142,945	258,269	93,916	36%
656	IT2626L	DATA MGMT SW IMP-LGE25	Jan-25	Dec-25	66%	114,356	206,615	75,133	36%
657	IT2654L	SERVICENOW SAAS CAPITAL -LGE25	Jan-25	Dec-25	66%	857,673	1,596,207	573,850	36%
658	IT2660L	TFM SOFTWARE IMPLEMENT-LGE25	Jan-25	Dec-25	66%	816,936	1,446,790	556,302	38%
659	IT2663L	CAPITALIZE LEGACY SAAS-LGE25	Jan-25	Dec-25	66%	2,590,416	4,680,269	1,701,916	36%
660	IT2668L	TALENT DEV SW IMPL-LGE25	Jan-25	Mar-25	272%	5,718	7,513	(0)	0%
661	IT2675L	OT CYBERSECURITY PROGRAM-LGE25	Jan-25	Dec-25	66%	60,966	120,165	17,985	15%
662	IT2678L	CYBERSECURITY TOOL CONSO-LGE25	Jan-25	Dec-25	66%	184,042	336,923	117,982	35%
663	IT2682L	DATA SECURITY SW IMPL-LGE25	Jan-25	Dec-25	66%	139,586	275,127	59,871	22%
664	IT2690L	AMS OPTIMIZATION-LGE25	Jan-25	Dec-25	66%	586,712	1,060,050	385,473	36%
665	IT2706L	CLOUD ERP SAAS CAPITAL 2-LGE25	Jan-25	Dec-25	66%	1,372,277	2,685,844	0	0%
666	IT2708L	CIS TRANSFORMATION-LGE25	Jan-25	Dec-28	17%	48,323,890	55,648,880	4,480,809	8%
667	IT2713L	APPLICATION MODERNIZATIO-LGE25	Jan-25	Dec-25	66%	2,104,527	3,928,091	1,208,192	31%
668	IT2718L	KY-MOD WORKSP-HW UPD LGE24	Nov-24	Dec-25	71%	-	230,149	428,702	186%
669	IT2720L	GENAI RATE CASE - LGE25	Nov-24	Dec-25	71%	61,062	125,382	3	0%
670	IT2726L	KY WEB ENHANCEMENTS - LGE25	Jan-25	May-25	161%	21,918	62,306	24	0%
671	IT2728L	KY IVR ENHANCEMENTS - LGE25	Jan-25	May-25	161%	18,265	47,790	20	0%
672	L8-2024	STORM DAMAGE T-LINE LGE 2024	Jan-24	Mar-25	143%	170,942	240,327	240,327	100%
673	L8-25	STORM DAMAGE T-LINE LGE 2025	Jan-25	Dec-25	66%	174,361	687,646	51,038	7%
674	L9-2022	PRIORITY REPL T-LINES LGE 2022	Jan-22	Mar-25	116%	7,482,000	16,104	16,104	100%
675	L9-2023	PRIORITY REPL T-LINES LGE 2023	Dec-22	Mar-25	122%	2,706,000	-	376	0%
676	L9-2024	PRIORITY REPL T-LINES LGE 2024	Jan-24	Mar-25	143%	2,714,000	618,857	569,735	92%
677	L9-2025	PRIORITY REPL T-LINES LGE 2025	Jan-25	Dec-25	66%	2,757,000	3,324,596	(427,599)	-13%
678	L9-CRT25	CRITICAL REPL T-LINES LGE 2025	Jan-25	Dec-25	66%	164,716	441,858	582,358	132%
679	LARM-2024	PRIORITY REPL X-ARMS LGE 2024	Jan-24	Mar-25	134%	811,000	24,678	24,196	98%
680	LARM-2025	PRIORITY REPL X-ARMS LGE 2025	Jan-25	Dec-25	66%	712,000	471,100	50,859	11%
681	LGESCMAGI	LGE AGING INFRASTR	Jan-23	Dec-34	22%	744,002	1,592,112	(149,107)	-9%
682	LGESUBMAI	LGE SUB MAINTENANCE	Jan-23	Dec-34	22%	2,275,002	5,165,625	(495,428)	-10%
683	LI-161653	TEP-CR-WORTHINGTON TAP	Feb-24	Dec-25	83%	2,604,554	3,693,460	71,938	2%
684	LI-161736	TEP-CR-BLUE LICK-CEDAR GROVE	Jun-23	Dec-25	87%	5,813,892	3,435,157	3,476,913	101%
685	LI-162252	DSP LAGRANGE SOUTH	Aug-21	Dec-27	64%	5,169,956	7,748,576	209,703	3%
686	LI-162755	TEP-MOT-HARRODS CREEK-TAYLOR	Jan-24	Oct-25	91%	2,809,224	3,952,947	4,237,856	107%
687	LI-163739	PR HURSTBOURNE-BGP RELOCATION	Aug-22	Nov-25	93%	311,054	934,449	(670,695)	-72%
688	LI-164353	CR MT WASHINGTON-WATT-FRMNT	Jan-23	Mar-25	123%	4,089,641	-	(527)	0%
689	LI-164456	REL FAIRMOUNT TAP MOS	Dec-23	Mar-25	140%	657,324	-	31	0%
690	LI-164755	TEP-CR-SKYLIGHT-HRMNY LANDING	Oct-20	Apr-26	88%	865,484	6,106,376	1,044,620	17%
691	LI-167338	OXMOOR UNDERGROUND REPLACEMENT	May-22	Mar-25	118%	4,828,851	-	(1,456)	0%
692	LI-167502	EMR CEDAR GROVE	Feb-23	Dec-25	89%	76,318	-	18,526	0%
693	LI-167926	TEP-MOT-AIKEN-EASTWOOD WEST	Feb-24	Dec-25	83%	1,869,612	19,722,986	(1,762,148)	-9%
694	LI-168434	PR OHIO FALLS RIVER TOWERS	Jun-22	Dec-27	58%	4,562,498	15,337,646	902,411	6%
695	LI-170266	PR CANE RUN SWITCHING-SHIVELY	Apr-23	Jun-28	46%	95,577	457,894	11,729	3%
696	LI-170437	TEP-CR-BULLITT CO-CEDAR GROVE	Apr-24	May-25	122%	1,557,428	247,769	814,097	329%
697	LI-170719	PR BISHOP-ETHEL	Jul-23	Jul-26	70%	104,704	704,492	9,151	1%
698	LI-170732	PR CLAY-MADISON	Jul-23	Sep-28	41%	104,435	412,898	4,127	1%
699	LI-170764	PR FERN VALLEY-BISHOP 6672	Jul-23	May-30	31%	107,134	20,067	20,067	100%
700	LI-171228	LAGRANGE ROAD 69KV RELOCATION	Aug-24	Jul-25	109%	515,725	1,046,677	9,241	1%

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701	LI-171452	TL-NL-MSD-PADDYS RUN-ALGONQUIN	Jan-24	Feb-26	77%	0	59,558	651	1%
702	LI-171454	TL-MSD-PADDYS RUN 69KV LINE	Jan-24	Dec-26	56%	1,299,273	2,402,476	105,092	4%
703	LI-171991	PR CANAL-PADDYS WEST	Jan-24	Jun-25	111%	-	25,068	25,068	100%
704	LI-172042	PR WHAS-CENTERFIELD	Jul-24	Aug-25	100%	-	61,155	(1,049)	-2%
705	LI-172047	PR ASHBOTTOM-MANSLICK	Oct-24	Nov-25	79%	-	17,062	16,986	100%
706	LI-172048	PR MANSLICK-MILL CREEK SW	Oct-24	Nov-25	79%	-	45,736	35,478	78%
707	LI-172049	PR AIKEN-OXMOOR	Oct-24	Nov-25	79%	-	17,756	27,938	157%
708	LI-172050	PR BRECKENRIDGE-HILLCREST	Oct-24	Nov-25	79%	-	21,289	21,213	100%
709	LI-172052	PR CANE RUN SWITCHING-FARNSLEY	Oct-24	Nov-25	79%	-	18,120	18,120	100%
710	LI-172054	PR CENTERFIELD-LAGRANGE PENAL	Oct-24	Nov-25	79%	-	16,817	16,855	100%
711	LI-172055	PR CLAY-HANCOK-FLOYD	Oct-24	Nov-25	79%	-	13,196	13,196	100%
712	LI-172056	PR CLIFTON-HILLCREST	Oct-24	Nov-25	79%	-	8,703	8,703	100%
713	LI-172057	PR COLLINS-CRESTWOOD	Oct-24	Nov-25	79%	-	31,930	31,930	100%
714	LI-172060	PR DAHLIA-HIGHLAND	Oct-24	Nov-25	79%	-	12,653	12,653	100%
715	LI-172061	PR DEL PARK-GRADY	Oct-24	Nov-25	79%	-	20,248	20,286	100%
716	LI-172062	PR ETHEL-DAHLIA	Oct-24	Nov-25	79%	-	13,067	12,877	99%
717	LI-172063	PR FARNSLEY-PADDYS RUN	Oct-24	Nov-25	79%	-	20,612	20,651	100%
718	LI-172064	PR FREYS HILL-LYNDON	Oct-24	Nov-25	79%	-	24,259	24,221	100%
719	LI-172065	PR NACHAND-WATTERSON	Oct-24	Nov-25	79%	-	22,085	22,085	100%
720	LI-172066	PR SEMINOLE-SHIVELY	Oct-24	Nov-25	79%	-	19,704	19,704	100%
721	LI-172067	PR TAYLOR-HARRODS CREEK	Oct-24	Nov-25	79%	-	7,231	7,231	100%
722	LI-172068	PR WORTHINGTON-FREYS HILL	Oct-24	Nov-25	79%	-	13,907	13,907	100%
723	LI-172069	PR CANE RUN SWITCH-TERRY	Oct-24	Nov-25	79%	-	38,573	38,269	99%
724	LI-172071	PR TERRY-WEST COUNTY MSD	Oct-24	Nov-25	79%	-	22,446	22,180	99%
725	LI-174951	PR WHAS-CENTERFIELD CRT	Oct-24	Sep-25	92%	-	1,108,965	1,255,195	113%
726	LI-175042	PR CANE RUN SW-FARNSLEY CRT	Dec-24	Sep-25	90%	470,025	722,722	475,887	66%
727	LI-175043	CAMPGROUND LINES PRELIM ENG	Oct-24	Dec-26	41%	1,662,709	2,517,782	634,605	25%
728	LI-175687	PR ALGONQUIN-DIXIE	Feb-25	Apr-25	240%	-	-	50,000	0%
729	LI-175689	PR BLUE LICK-MUD LANE	Feb-25	Apr-25	240%	-	-	50,000	0%
730	LI-175690	PR MILL CREEK SW-PADDYS WEST	Feb-25	Apr-25	240%	-	-	50,000	0%
731	LI-175700	PR TIP TOP-MONUMENT CHEM 6620	Feb-25	Apr-25	240%	-	-	50,000	0%
732	LI-175701	PR BEARGRASS PUMPING-CLIFTON	Feb-25	Apr-25	240%	-	-	50,000	0%
733	LI-175702	PR CENTERFIELD-SKY-HARM LAND	Feb-25	Apr-25	240%	-	-	50,000	0%
734	LI-175704	PR CONESTOGA-BLUE LICK-MT WASH	Feb-25	Apr-25	240%	-	-	50,000	0%
735	LI-175705	PR HARRODS CREEK-HARMONY LAND	Feb-25	Apr-25	240%	-	-	50,000	0%
736	LI-175706	PR HARRODS CREEK-WORTHINGTON	Feb-25	Apr-25	240%	-	-	50,000	0%
737	LI-175707	PR MOUNT WASH-WATT-FAIRMOUNT	Feb-25	Apr-25	240%	-	-	50,000	0%
738	LI-175713	PR WEST COUNTY MSD-MCREEK	Feb-25	Apr-25	240%	-	-	50,000	0%
739	LINS-2021	PRIORITY REPL INSLTRS LGE 2021	Jan-21	Mar-25	112%	761,000	(18,670)	(18,670)	100%
740	LINS-2025	PRIORITY REPL INSLTRS LGE 2025	Jan-25	Dec-25	66%	210,000	194,839	38,159	20%
741	LOTFAIL20	LGE-OTHERFAIL-2020	Dec-19	Mar-25	110%	200,000	3,214	3,214	100%
742	LOTFAIL21	LGE-OTHERFAIL-2021	Jan-21	Mar-25	112%	200,000	4,734	4,734	100%
743	LOTFAIL22	LGE-OTHERFAIL-2022	Jan-22	Jun-25	105%	200,000	952	102,033	10717%
744	LOTFAIL24	LGE-OTHERFAIL-2024	Jan-24	Dec-25	83%	505,999	858,958	807,493	94%
745	LOTFAIL25	LOTFAIL25	Jan-25	Dec-25	66%	1,025,615	2,245,378	(610,906)	-27%
746	LOTH-2021	PRIORITY REPL OTHER LGE 2021	Jan-21	Mar-25	112%	1,052,000	(7,650)	(7,650)	100%
747	LOTH-2022	PRIORITY REPL OTHER LGE 2022	Jan-22	Mar-25	116%	1,078,000	10,992	10,992	100%
748	LOTH-2024	PRIORITY REPL OTHER LGE 2024	Jan-24	Mar-25	143%	1,133,000	126,399	154,139	122%
749	LOTH-2025	PRIORITY REPL OTHER LGE 2025	Jan-25	Dec-25	66%	1,161,000	331,304	30,119	9%
750	RE-171494	REL CFR UPGRADE-LGE	Aug-23	Mar-25	132%	18,600	-	(1,095)	0%

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751	SU-000046	PBR-TIP TOP (2) 138KV BKR	May-22	Dec-25	91%	500,000	-	(4,801)	0%
752	SU-000475	PBR ETHEL (3) BKR	Mar-22	Dec-25	91%	1,686,995	3,865,434	1,705,425	44%
753	SU-000512	PRLY-CLOVERPORT 3851	Jan-24	Dec-26	56%	742,310	1,190,308	210,114	18%
754	SU-000535	TEP MIDDLETOWN-BUCKNER 345KV	May-23	Dec-26	64%	2,943,762	4,099,453	1,434,133	35%
755	SU-000584	PBR BEARGRASS BREAKER REPL	Jun-22	Dec-24	126%	416,990	-	41	0%
756	SU-000591	TEP BLUE LICK RISERS-JUMPERS	Nov-23	Dec-24	157%	17,246	41,389	41,224	100%
757	SU-000601	PBR WATTERSON PRLY	Jan-24	Dec-26	56%	3,306,584	1,638,561	224,963	14%
758	SU-000602	PBR BRECKENRIDGE PRLY	Jan-24	Jun-26	67%	2,888,237	3,728,801	624,101	17%
759	SU-000606	PBR DIXIE	Jan-24	Dec-26	56%	458,452	648,116	49,541	8%
760	SU-000608	PBR FARNSLEY PRLY	Apr-25	Aug-28	12%	1,552,322	1,845,167	177,733	10%
761	SU-000614	PRLY PADDYS RUN PBR	Sep-23	Sep-27	49%	1,214,897	6,390,731	399,638	6%
762	SU-000615	PRLY NORTHSIDE	Jan-24	Dec-25	83%	1,169,052	1,914,010	1,202,982	63%
763	SU-000617	PRLY ALGONQUIN PBR	Jan-24	Oct-26	59%	3,104,823	4,286,495	220,294	5%
764	SU-000618	PRLY BEARGRASS PBR	Jan-24	Jun-26	67%	3,851,192	5,215,175	1,484,167	28%
765	SU-000627	PRLY TIP TOP PBR	Jan-24	Sep-26	61%	3,740,465	9,341,648	4,373,030	47%
766	SU-000688	TEP-TRIMBLE CO TRV CAPACITORS	Jan-23	Jul-25	103%	1,733,004	1,820,221	(8,229)	0%
767	SU-000699	PRLY EASTWOOD (1)PRLY	Feb-24	Apr-26	70%	281,839	773,584	361,068	47%
768	SU-000700	PBR BISHOP (1)PBR	May-24	Jan-26	76%	394,574	1,584,340	(231,148)	-15%
769	SU-000701	PRLY PADDYS WEST (1)PRLY	Feb-24	Dec-26	54%	281,839	840,958	46,337	6%
770	SU-000702	PBR DAHLIA (1)PRLY (2)PBR	Jan-25	Sep-26	38%	1,070,986	1,319,861	95,300	7%
771	SU-000703	PRLY MIDDLETOWN (9)PRLY (5)PBR	Jan-24	Dec-27	42%	4,678,517	11,013,699	824,459	7%
772	SU-000706	PBR OXMOOR (2)PRLY (4)PBR	Aug-25	Dec-27	3%	2,145,491	3,311,088	299,924	9%
773	SU-000710	PBR MADISON (1)PRLY (3)PBR	Jan-25	Dec-27	22%	1,465,540	2,488,707	180,646	7%
774	SU-000728	GEP-MILL CREEK MC5 NGCC-NIF	Jan-24	Dec-26	56%	6,283,398	11,089,903	2,710,244	24%
775	SU-000743	PR TO MSD FEED - SUBS BKR	Jan-24	Feb-26	77%	1,031,998	1,020,058	604,917	59%
776	SU-000751	PCH-PADDYS RUN CONTROL HOUSE	Nov-23	Apr-25	123%	2,509,473	2,434,553	(865,807)	-36%
777	SU-000758	IP CONNECTIVITY LGE TRANS GRP1	Feb-24	Jan-25	172%	-	403,854	404,639	100%
778	SU-000766	IP CONNECTIVITY LGE IT GROUP1	Jan-24	Dec-24	167%	-	97,659	96,983	99%
779	SU-000769	SPARE RTU PURCHASE - LGE	Feb-24	May-25	119%	-	-	36,537	0%
780	SU-000775	PRLY-AIKEN 6658	Jun-24	Dec-26	48%	103,665	177,696	91,021	51%
781	SU-000779	PRLY-NACHAND 6670	May-24	Nov-25	84%	110,681	323,425	(21,263)	-7%
782	SU-000780	PRLY-WHAS 6658	Jun-24	Dec-26	48%	320,872	458,675	156,823	34%
783	SU-000785	PIN-TRIMBLE CO 345KV SWTCH RPL	Apr-24	Jan-26	77%	1,749,253	3,116,896	155,355	5%
784	SU-000822	LIGHTING ENHANCEMENTS-LGE SUBS	Jun-24	Dec-28	27%	200,000	260,767	6,388	2%
785	SU-000835	ROR-FORD PT ADDITION	Jan-25	Dec-26	33%	956,887	1,369,236	48,885	4%
786	SU-000845	CAMPGROUND RD SUBSTATION	Nov-24	Dec-26	38%	16,982,864	31,165,553	711,845	2%
787	SU-000846	WATTERSON 138KV TERM EQUIP	Nov-24	Dec-26	38%	87,376	157,118	58,352	37%
788	SU-000847	PADDYS W LOW SIDE TERM EQUIP	Nov-24	Dec-26	38%	560,789	1,045,124	136,396	13%
789	SU-000879	ROR MIDDLETOWN SECURITY CAMS	Oct-24	Dec-24	367%	-	89,223	89,342	100%
790	SU-000921	CAMPGROUND SUB PRELIMINARY ENG	Nov-24	Sep-26	43%	1,320,923	3,540,893	737,488	21%
791	SU-000932	IP CONNECTIVITY LGE TRANS GRP2	Jan-25	Mar-26	53%	-	347	374,644	108063%
792	SU-000934	IP CONNECTIVITY LG&E IT GROUP2	Jan-25	Dec-25	66%	-	-	102,627	0%
793	SU-000973	CANE RUN SW 138KV TERM EQUIP	May-25	Apr-28	11%	-	-	44,098	0%
794	SUBEXTCBL	LEO SUBSTATION EXIT CABLE	Jan-22	Dec-50	13%	2,463,422	4,021,127	(18,080)	0%

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1	117361	ACCRUED LABOR - LGE	Mar-04	Dec-25	105%	23,809	0	0	100%
2	119902	CLEAR 12/04 A&G	Dec-04	Dec-30	85%	178,061	(528,150)	3,347,766	-634%
3	134176	TC1 SDRS REPL DEMISTER WASH	Jan-22	Dec-25	125%	1,500,000	1,260,689	(761)	0%
4	134238	DSP LIME KILN SUBSTATION	Mar-23	Mar-25	192%	550,000	-	1	0%
5	134939	SIO-LGE SCADA UPGRADE	Apr-21	Dec-26	100%	152,014	-	(1,722)	0%
6	135125	MC4 PJFF BC 2027	Jan-25	Dec-27	67%	2,271,000	2,711,882	1,977,733	73%
7	137012	TC1 SCR CATALYST L3 -	Jan-26	Dec-27	50%	1,641,000	2,714,068	271,068	10%
8	139867	MC4 RH OUTLET PARTIAL	Jan-20	Apr-25	131%	1,800,000	4,134,194	(89,534)	-2%
9	143596	MC4 SCR CATALYST L2 2024	Jan-23	Jul-25	155%	2,500,000	2,506,461	(42,678)	-2%
10	143597	MC4 SCR CATALYST L1 2027	Jun-25	Dec-27	61%	1,000,000	2,622,858	1,590,669	61%
11	147819	FP-SPIR PROJECT LGE	Jan-21	Dec-30	60%	4,316,228	6,397,667	678,000	11%
12	148079	RTU-IP TRAFFIC TO EMS-LGE-2025	Jan-25	Dec-25	200%	43,470	92,637	(3,712)	-4%
13	148184	EMS DBASE EXPANSION-LGE-LT	Jan-25	Dec-30	33%	23,823	50,768	35,012	69%
14	148396	PROP. TAX CAP. - LGE NON-MECH	Jun-15	Dec-30	74%	448,579	10,352,475	(619,906)	-6%
15	148703	FULL UPGRD EMS SWARE-LGE-LT	Sep-25	Dec-32	18%	139,000	249,544	31,434	13%
16	148841	TC AP LGE CCR	Jun-15	Mar-26	107%	46,144,410	-	(254,401)	0%
17	148843	TC GYP LGE CCR	Jun-15	Mar-26	107%	-	-	246,195	0%
18	148884	DIST XFMR LIME KILN CW	Jan-19	Jun-25	123%	1,750,000	-	70,018	0%
19	148885	DIST XFMR LIME KILN SUB	Jan-19	Dec-25	114%	5,500,000	-	(11,915)	0%
20	149344	SC CAP FUNDING SOURCE-LGE	Jan-22	Dec-28	71%	82,455	765,000	291,380	38%
21	150036	TC1 UPPER ARCH REPLACEMENT*	Jan-26	Dec-27	50%	563,000	675,543	147,584	22%
22	150043	TC1 ECONOMIZER REPLAC	Jan-26	Dec-27	50%	1,687,500	697,991	178,341	26%
23	151119	TC CCRT - LANDFILL LGE	Mar-16	Dec-24	123%	38,859,464	1,811,603	2,261,652	125%
24	151261	MC SCREEN HOUSE SWITCHGEAR2023	Jun-23	Mar-25	209%	1,400,000	-	18,096	0%
25	151272	MC4 SWITCHGEAR/MCC	Jan-26	Dec-27	50%	1,400,000	1,351,119	276,163	20%
26	151273	MC3 SCR CATALYST L2 2025	Sep-24	May-26	134%	3,250,000	2,512,484	31,693	1%
27	151482	LEO TRANSMISSION LINE CLR	Jan-19	Dec-34	50%	195,078	3,398,137	(343,240)	-10%
28	151590	MC 4A BURNER NOZZLES 2027	Jan-26	Nov-27	52%	230,000	434,399	319,465	74%
29	151591	MC 4B BURNER NOZZLES 2027	Jan-26	Nov-27	52%	230,000	434,399	319,465	74%
30	151592	MC 4C BURNER NOZZLES 2027	Jan-26	Nov-27	52%	230,000	434,399	319,465	74%
31	151593	MC 4D BURNER NOZZLES 2027	Jan-26	Nov-27	52%	230,000	434,399	319,465	74%
32	151594	MC 4E BURNER NOZZLES 2027	Jan-26	Nov-27	52%	230,000	434,399	319,465	74%
33	151650	ROUTINE EMS-LGE-LT	Jan-26	Dec-30	20%	4,352	13,208	4,402	33%
34	151661	EMS APP ENHANCEMENTS-LGE-LT	Jan-26	Dec-30	20%	13,274	71,244	16,672	23%
35	151703	RTU-IP TRAFFIC TO EMS-LGE-LT	Jan-26	Dec-30	20%	43,738	195,198	65,066	33%
36	152381	MC PROCESS WATER	Jun-16	Mar-25	121%	133,767,980	7,194	6,770	94%
37	152682	TC1 SCR NOX SHELTER	Jan-23	Mar-25	185%	137,156	-	33	0%
38	152966	ELG MC ECR	Sep-18	Jun-25	122%	113,088,997	64,205,305	64,530,961	101%
39	152967	ELG TC LGE ECR	Jul-16	Dec-25	111%	34,216,258	22,176,065	2,772,729	13%
40	153002	LGE CIFI RAP	Jan-17	Dec-34	56%	8,671,450	8,159,995	(418,494)	-5%
41	153004	LGE CEMI	Jan-17	Dec-34	56%	2,235,180	4,406,614	65,811	1%
42	153012	TC1 CEM UPGRADE	Jan-24	Dec-28	60%	61,000	276,737	30,749	11%
43	153079	TC1 SCR CATALYST L1-	Jan-22	Mar-25	158%	1,932,000	-	2,139	0%
44	154704	TC1 BACKPASS FRONT WALL	Jan-20	Dec-27	88%	491,730	636,725	74,910	12%
45	155152	GS SL SULFUR ANALYZER	Jan-26	Dec-33	12%	42,025	61,436	61,436	100%
46	156670	MC CH SWGR MEDIUM VOLTAGE	Jan-26	Oct-27	54%	4,699,819	5,635,213	368,613	7%
47	156746	MC4 ECONOMIZER 2027	Jan-26	Dec-28	33%	1,704,380	8,139,000	1,649,000	20%
48	156748	MC4 INTERMEDIATE SH 2024	Dec-22	Apr-25	169%	2,182,119	10,239,017	(60,495)	-1%
49	156750	MC4 PLATEN PARTIAL 2024	Oct-23	Dec-25	146%	595,123	2,322,360	(21,010)	-1%
50	156751	MC4 REHEAT OUTLET 2028	Jan-26	Dec-28	33%	3,065,842	7,159,834	882,706	12%

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51	156816	RFN-FARNSLEY FENCE	Aug-22	Dec-25	129%	107,663	84,710	177,506	210%
52	157578	SIO-RELAY REPLACEMENT LGE	Jan-19	Dec-29	73%	13,000,002	10,310,575	3,750,008	36%
53	157623	URD CABLE REPL LGE 2025	Jan-25	Dec-25	200%	1,000,000	1,749,798	(7,763)	0%
54	157629	N1DT FLOYD SUB	Jan-21	Mar-25	141%	5,499,465	-	6,555	0%
55	159848	ASSET INFO HW/SW 2020 LGE	Jan-20	Mar-25	136%	560,999	(119)	(119)	100%
56	159894	MC4 ESP FIELD 2 REPLACEMENT 25	May-24	May-25	247%	1,132,000	4,513,282	36,781	1%
57	159917	TC1 FINAL SH LOWER LOOPS*	Jan-26	Dec-27	50%	197,762	1,153,069	192,178	17%
58	159968	MC4 WATERWALL PANEL	Jan-25	Dec-27	67%	1,838,287	1,858,444	704,788	38%
59	159970	MC3 IR PANEL PHASE II 2025	Dec-23	Jun-26	120%	2,785,412	3,869,621	2,845	0%
60	159975	MC3 INTERMEDIATE SH 2025	Jan-23	Jun-26	114%	5,866,922	8,585,485	2,980	0%
61	160140	2024 LEO DWTN VT STRUCT REP	Jan-24	Jun-25	201%	1,818,000	-	(14,690)	0%
62	160151	2024 URD CABLE REPL LGE	Jan-24	Mar-25	258%	1,056,000	-	29,332	0%
63	160706	EDO RESERVE PROJECT	Jan-21	Dec-32	50%	-	-	(2,647,186)	0%
64	161963	2025 LEO DWTN VT STRUCT REP	Jan-25	Dec-25	200%	1,497,200	1,080,411	0	0%
65	161965	2025 LEO DWTN VENT PROTECT	Jan-25	Dec-25	200%	706,500	653,401	0	0%
66	162535	MC4 GAS PROBES	Jan-25	Nov-25	219%	85,467	277,197	(138,599)	-50%
67	162538	MC COAL HANDLING RR TRACK 2024	Jun-24	Mar-25	370%	189,515	-	7,687	0%
68	162541	MC LIMESTONE CHUTES REPL 2024	Jan-24	Apr-25	226%	333,193	-	25,000	0%
69	162580	MC3 INST AIR COMPRESS REPL 24	Jul-23	Mar-25	210%	85,343	266,286	240,536	90%
70	162588	MC4A PJFF AIR COMPRESS OH 25	Jan-25	May-25	608%	72,287	213,803	(106,902)	-50%
71	162593	MC4 HOUSE AIR COMPRESS OH 24	Oct-24	Mar-25	456%	86,762	142,131	138,963	98%
72	162599	MC3 GAS PROBES	Mar-25	Dec-25	220%	85,467	334,429	(167,214)	-50%
73	162651	LINEAR STATE EST LGE 2020	Jan-25	Dec-27	67%	68,148	98,519	(72,786)	-74%
74	162681	MC 3A HYDROCYCL FD PUMP 2024	Jan-24	Mar-25	258%	72,973	-	(58)	0%
75	162682	MC 4B HYDROCYCL FD PUMP 2024	Jan-24	Mar-25	251%	72,973	78,893	100,237	127%
76	162807	MC 4B CTP OVERHAUL 2025	Oct-24	Dec-25	182%	155,186	314,740	2,294	1%
77	162940	POWER QUALITY METERS 2024	Jan-24	Dec-26	100%	65,564	-	(106)	0%
78	162953	N1DT MUD LANE SUBSTATION	Jan-23	Dec-28	67%	5,700,000	6,900,011	2,200,005	32%
79	162976	SCM23 RAP LGE REPL BUSHINGS	Jan-23	Mar-25	178%	58,725	11,712	21,712	185%
80	163280	SOLAR SHARE ARRAY 6 LGE	Jun-20	Dec-28	76%	317,400	440,000	440,000	100%
81	163382	CR RIVERBANK STABILIZATION	Jul-20	Dec-28	76%	12,800,000	16,200,124	6,300,000	39%
82	164237	MC 2B MDBFP OVERHAUL 2024	Jan-24	Mar-25	258%	160,000	-	(4,099)	0%
83	164833	OF HEADER VALVE AUTOMATION	Jan-22	Aug-27	88%	262,399	510,869	(255,434)	-50%
84	165093	CR7 ULTRA FILTER UPGRADE	Jan-23	May-25	166%	173,205	-	682	0%
85	165212	TC1 BOILER PURITY PANEL	Jan-24	Mar-25	258%	385,035	179,333	179,333	100%
86	165306	MC4 EXPANSION JOINTS 2025	Jan-24	Dec-25	150%	93,566	211,483	300,000	142%
87	165448	MC 2F RECYCLE PUMP 2025	Jul-24	Dec-25	167%	496,489	364,804	(117,880)	-32%
88	165575	MC MISC EQUIPMENT 2025	Jan-25	Nov-25	219%	204,000	670,419	(310,836)	-46%
89	165621	MC4 HARDWARE REFRESH 2025	Mar-25	Nov-25	258%	100,725	194,007	6,997	4%
90	165844	SCM2025 TOOLS & EQUIP 003560	Jan-25	Dec-25	200%	49,000	100,000	(50,000)	-50%
91	165954	LGE SCADA VOLTAGE LINES	Jan-23	Dec-29	57%	1,762,658	30,263,635	(485,194)	-2%
92	166010	TC1 MDCT STACK REPLACE	Jan-26	Dec-27	50%	241,314	482,628	241,314	50%
93	166032	BOC ROOF REPLACEMENT RO	Jul-21	Dec-27	85%	172,500	680,005	340,003	50%
94	166110	EOC RENOVATIONS	Jul-21	Dec-25	122%	586,500	622,233	0	0%
95	166163	LGE FACILITY IMPROVE 2025	Jul-21	Dec-25	122%	1,039,830	527,003	(235,228)	-45%
96	166211	MAGNOLIA OFFICE RENO RO	Jul-21	Dec-27	85%	499,999	499,598	74,940	15%
97	166281	CS HOSTED EV STATIONS 2024	Jan-24	Mar-25	258%	14,000	-	(3,408)	0%
98	166327	CR7 UNSCHEDULED OH 25	Jan-25	Dec-25	200%	25,685	120,436	(3,821)	-3%
99	166333	CR7 VALVE & ACTUATOR 25	Jan-25	Dec-25	200%	25,685	51,370	71,078	138%
100	166435	AUDIO VISUAL UPGRADES 2026	Jul-21	Dec-25	122%	77,280	135,683	(74,009)	-55%

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101	166436	AUDIO VISUAL UPGRADES 2027	Jul-21	Dec-34	41%	154,360	317,083	76,046	24%
102	166804	PILC REPLACEMENT - NON-NETWORK	Jan-22	Dec-32	45%	3,157,000	14,429,377	(56,093)	0%
103	166814	METRO-LED ST LIGHT 2021-LGE	Oct-21	Jan-26	123%	5,446,165	3,882,335	(172,612)	-4%
104	166820	SCM BRANDENBURG TR2	Jan-22	Dec-25	125%	247,500	4,589,484	1,449,783	32%
105	166822	LGE 4KV SUB CONVERSION	Jan-22	Dec-29	62%	27,000,000	58,956,764	(2,184,403)	-4%
106	166825	2022 SCM LGE AIR MAG BRKS	Jan-22	Dec-27	83%	1,900,000	10,056,043	(217,585)	-2%
107	167171	N1DT FLOYD SUB TRANS	Jan-22	Dec-25	125%	230,998	-	(1)	0%
108	167245	BR 14KV UPGRADE	Jan-22	Dec-25	125%	553,475	781,690	780,132	100%
109	167246	SEMINOLE 14KV UPGRADE	Jan-22	Dec-25	125%	652,081	571,717	528,069	92%
110	167326	CR7 CT FX THERM UPGRADE	Jan-22	Apr-25	150%	4,351,174	-	(1,371)	0%
111	167733	CR7 SLUDGE HOLDING PAD	Jan-23	Mar-25	178%	21,658	220	(132)	-60%
112	167821	AMI AOC BUILDOUT - LGE	Jan-23	Dec-25	133%	136,829	251,393	(1,764)	-1%
113	168165	GRADY 14KV UPGRADE	May-22	Dec-25	127%	55,023	167,671	818,965	488%
114	168166	FERN VALLEY 14KV UPGRADE	May-22	Dec-25	127%	94,354	95,546	583,896	611%
115	168358	MC4 SOOTBLOWERS PHASE I 2024	Jan-24	Mar-25	258%	374,371	-	14	0%
116	168379	MC4 480V RELAYS 2024	Aug-23	Dec-25	142%	421,235	454,050	6,570	1%
117	168439	CS DC EV CHARGER 22-23 L	Jul-22	Mar-25	169%	796,340	751,845	751,845	100%
118	168462	LEGACY RECLOSE REPLACEMENT LGE	Jan-23	Dec-29	57%	(874,999)	4,027,790	22,476	1%
119	168480	LGE EGO - EDGE OF GRID OPT	Jan-23	Dec-29	57%	2,069,671	2,865,319	40,098	1%
120	168576	DCC SCADA CIR INDICATOR 2025	Jan-25	Dec-25	200%	81,118	155,058	(79,000)	-51%
121	168593	LGE CELL MODEM REPL 2025	Jan-25	Dec-25	200%	128,254	256,001	39,000	15%
122	168663	4" TRASH PUMP 2026	Jan-26	Dec-27	50%	50,000	70,000	70,000	100%
123	168677	FAILED EQUIP-168677	Jan-25	Dec-25	200%	81,106	150,074	(42,970)	-29%
124	168687	BISHOP TR1 FAILURE	Jun-22	Dec-25	128%	29,611	-	(507)	0%
125	168719	LGE FAC/SITE IMPROV-168719	Jan-25	Dec-25	200%	78,230	58,181	(31,707)	-54%
126	169015	LGE FURNITURE REPLACEMENT	Jan-25	Dec-34	20%	478,041	853,931	50,923	6%
127	169107	EOC CHAMBERLAIN LANE GATE	Jan-23	Dec-25	133%	272,001	497,963	(0)	0%
128	169111	FLD SERV AND MTR READ TO AOC	Jan-23	Mar-25	185%	867,003	-	(1,128)	0%
129	169126	ASSET INFO HW/SW 2024	Jan-24	Mar-25	258%	112,200	51,916	51,916	100%
130	169127	ASSET INFO HW/SW 2025	Jan-25	Dec-25	200%	112,200	206,273	(1)	0%
131	169205	MC4 PM PROBE 2025	Sep-24	Apr-25	381%	179,453	118,398	39,688	34%
132	169221	PADDYS RUN SUB RENOVATION	Jul-22	Dec-26	100%	16,494,040	25,450,000	(199,687)	-1%
133	169416	BROWN 12 NGCC LGE	Sep-22	Dec-30	52%	227,026,967	1,240,955,501	111,463,086	9%
134	169442	FACIL CONSOL & IMPROVE LGE	Jan-25	Dec-34	20%	1,542,492	4,401,300	54,400	1%
135	169728	RTAC UPGRADE LGE	Nov-22	Mar-25	180%	64,821	144,322	144,322	100%
136	169840	POWER GENERATION CAPITAL - LGE	Dec-22	Dec-26	100%	1	(8,218)	(123,321)	1501%
137	169926	MERCER CO SOLAR LGE	Dec-22	Dec-27	80%	96,881,344	109,230,002	(5,950)	0%
138	169927	EW BROWN BESS	Dec-22	Dec-27	80%	286,983,889	416,446,920	280,534,100	67%
139	169929	MARION SOLAR LGE	Dec-22	Oct-27	83%	81,400,000	93,905,151	576,110	1%
140	170352	LGE SCADA VOLT CONTROL SUBS	Jan-23	Dec-29	57%	30,146	-	289,322	0%
141	170355	TC1 SH PLATEN WRAP&ULOOP	Jan-23	Mar-25	185%	603,442	-	2,029	0%
142	170806	TC VAC TRUCK PAD LGE	May-23	Dec-25	138%	155,312	552,859	574,458	104%
143	170848	PADDYS RUN SUB RENO TRANS	May-23	Dec-25	138%	10,348	84,986	0	0%
144	170870	MC CH MOORING CELLS 1&12 REFUR	Nov-24	Sep-25	249%	1,004,246	1,864,491	6,930	0%
145	170872	MC LS MOORING CELLS REFURB 24	Jul-24	Mar-25	355%	931,445	518,809	668,809	129%
146	170902	LIME KILN TRANSMISSION SUB	May-23	Dec-25	138%	1,793,751	-	3,359	0%
147	170904	CR7 LEACHATE SYSTEM	Feb-24	May-25	226%	219,398	269,644	173,616	64%
148	170936	DSP CLARK STATION RD EW1241	Jan-24	Dec-30	43%	2,448,000	2,631,865	140,297	5%
149	171038	TC1 RH SPRAY VLV TRAIN UPGD	Jan-25	Dec-25	200%	303,396	600,621	(10,249)	-2%
150	171146	SCM 2025 LGE TOOLS	Jan-25	Dec-25	200%	37,000	100,000	(50,000)	-50%

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151	171148	SSC 30K LB FORK LIFT	Jan-24	Dec-25	150%	500,001	444,019	440,880	99%
152	171174	S ENGLISH STAT-JT1124&AK1289	Jan-24	Dec-27	75%	571,218	-	5,880	0%
153	171179	MT WASHINGTON PATH	Jan-25	Dec-27	67%	367,501	2,450,005	0	0%
154	171279	LEO LOANED OH BUDGET	Jan-24	Dec-34	27%	-	(86,187)	(0)	0%
155	171309	PADDYS RUN 138KV CABLE	Jul-23	Dec-25	140%	141,516	540,475	535,529	99%
156	171324	FLEET EV WORK LGE	Jul-23	Dec-27	78%	5,178,658	3,711,666	2,719,999	73%
157	171359	BOC DATA CENTER ROOF & SOLAR	Jul-23	Mar-25	202%	241,500	197,162	249,707	127%
158	171363	EOC HVAC REPLACEMENT	Jul-23	Dec-26	100%	414,000	521,333	(136,000)	-26%
159	171365	LGE 15KV FG-2 REPL BRKR	Jul-23	Dec-25	141%	(12,388)	375,582	320,538	85%
160	171538	FLEET ELECTRIFICATION - SSC	Aug-23	Dec-25	142%	62,109	-	0	0%
161	171540	FLEET ELECTRIFICATION - EOC	Aug-23	Mar-25	209%	52,691	-	(76,011)	0%
162	171648	I264-US42 INTERCHANGE WIDENING	Feb-24	Apr-25	234%	(22,101)	-	44,580	0%
163	171785	FLEET ELECTRIFICATION-BOC	Oct-23	Apr-25	209%	-	276,942	329,606	119%
164	171798	MC3 ID FAN VFD CONTROLLER 2025	Jan-24	Nov-25	157%	135,000	158,626	(40,029)	-25%
165	171801	CIFI-HI1103	Feb-25	Dec-25	210%	-	-	380,151	0%
166	171804	CH-DX1220	Feb-24	Mar-25	270%	-	-	(1,210)	0%
167	171817	MILL CREEK 5 NGCC LGE	Oct-23	Dec-28	62%	398,199,886	454,400,577	295,018,101	65%
168	171903	NEW TRIMBLE STACK LGE	Nov-23	Dec-27	76%	35,168,914	104,022,165	54,063,303	52%
169	172026	TEP-MOT TAYLOR-HARRODS CRK	Oct-24	Mar-25	544%	-	-	284,374	0%
170	172202	CR7 TOOLS & EQUIPMENT 24	Jan-24	Mar-25	261%	-	-	(684)	0%
171	172205	OF TOOLS & EQUIPMENT 24	Jan-24	Mar-25	258%	-	-	100	0%
172	172288	SCM2024 LGE MISC CAPITAL	Jan-24	Mar-25	264%	-	100,936	93,763	93%
173	172289	SCM24 BATTERIES LGE	Jan-24	Mar-25	264%	-	34,956	34,958	100%
174	172304	SCM24 UZE LTC UPGRADES	Jan-24	Mar-25	246%	-	53,487	68,487	128%
175	172316	SUB PRIMARY EQUIP LGE	Jan-24	Mar-25	264%	-	8,724	8,724	100%
176	172317	SUB GROUNDS AND FACILITY LGE	Jan-24	Mar-25	264%	-	120,435	120,437	100%
177	172318	SUB RELAY AND CONTROL LGE	Jan-24	Mar-25	264%	-	76,944	76,719	100%
178	172339	CR7 RWP B 2024	Jan-24	May-25	217%	11,000	22,000	(164)	-1%
179	172361	TC1 FGD HOIST UPGD	Jan-23	Mar-25	185%	-	-	(217)	0%
180	172422	LYNDON SOUTH TR 3 FAILURE	Jan-24	Dec-25	150%	-	94,340	120,382	128%
181	172440	3PH UG CBL REPL AL1442	Mar-24	Mar-25	284%	-	74,506	74,506	100%
182	172471	MC KEROSENE TANK REPLACE 2024	Jan-24	Apr-25	226%	-	13,233	13,233	100%
183	172544	NA1268-PH2 CKT HARDENING	May-24	Mar-25	320%	-	-	14,847	0%
184	172626	EA ANALYZER 2024	Mar-24	Mar-25	290%	-	-	(1,211)	0%
185	172632	SPARE XFRM 138-13.09KV	Mar-24	Dec-26	100%	-	246,024	950,000	386%
186	172667	MC3 3B PAFAN MOTOR REWIND 2024	Mar-24	Mar-25	295%	-	-	2,050	0%
187	172669	MC3 COOLING TOWER FAN 2024	Mar-24	Jun-25	218%	-	192,404	192,404	100%
188	172680	MC 4A RECYCLE PUMP 2024	Mar-24	Mar-25	296%	-	-	82,301	0%
189	172683	MC 4C RECYCLE PUMP 2024	Mar-24	Dec-25	157%	-	101,576	112,000	110%
190	172701	MC G1 CONVEYOR BELT 2024	Mar-24	Mar-25	298%	-	-	2,050	0%
191	172760	MC FGD QUENCH WATER TANK 2024	Apr-24	Mar-25	284%	-	-	(2,995)	0%
192	172768	RELOC KY146 AT KY393 PBWK	Aug-24	Oct-25	193%	-	-	169,273	0%
193	172829	MC C COAL CONVEYOR GEARBOX 24	Apr-24	Aug-25	199%	-	-	50,000	0%
194	172870	TC1 B11 RECYCLE PUMP	Jan-24	Mar-25	258%	-	-	(422)	0%
195	172935	US 60 & EASTWOOD CUT OFF	May-25	Dec-25	250%	508,201	931,702	1	0%
196	172936	BEUCHEL BANK	Jan-25	Dec-25	200%	315,000	577,501	(0)	0%
197	172937	SOUTH POPE LICK RD PHASE 1	Jan-25	Dec-25	200%	571,202	1,047,204	0	0%
198	172959	FREYS HILL SWITCHGEAR	May-24	Mar-25	299%	-	68,462	94,933	139%
199	172970	TC1 SDCC	Jan-25	Dec-26	100%	422,792	845,584	85,962	10%
200	173092	TC1 COOL TWR MU VALVE	Jan-25	Dec-25	200%	57,653	115,307	(25,570)	-22%

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201	173098	TC1 COAL MILL GB OH%	Jan-25	Dec-25	200%	461,228	822,455	(25,624)	-3%
202	173173	TC1 STEAM SEAL PIPING	Jan-25	Dec-26	100%	269,049	538,099	(208,834)	-39%
203	173176	TC1 RECYCLE PUMP#	Jan-25	Dec-25	200%	153,743	307,485	(15,374)	-5%
204	173177	TC1 RECYCLE PUMP OH#	Jan-26	Dec-29	25%	614,970	614,970	153,743	25%
205	173183	CR7 HRSG SAFETY VALVE	Jan-25	Jul-26	127%	284,420	436,897	(86,478)	-20%
206	173345	TC1 MAIN STOP DR VLV MOV	Jan-25	Dec-25	200%	38,436	76,871	(5,125)	-7%
207	173347	TC1-BCP	Jan-24	Mar-25	258%	-	-	(0)	0%
208	173419	TC1 SCRUBBER AGITATE GB**	Jan-25	Dec-26	100%	307,485	614,970	(25,624)	-4%
209	173450	TC1 SAMPLE PUMP DEMO	Jan-25	Dec-25	200%	96,089	192,178	(96,089)	-50%
210	173489	JCC SCIENCE BLDG VAULT	Jul-24	Mar-25	376%	-	-	(4,569)	0%
211	173558	HILLCREST TR2 LTC REBUILD	May-24	Mar-25	338%	-	34,140	34,140	100%
212	173621	MC LS B CRUSHER REPL 2024	Nov-24	Mar-25	709%	-	-	20,000	0%
213	173622	MC G4 CONVEYOR BELT REPL 2025	Dec-24	May-25	437%	11,000	65,248	2,685	4%
214	173623	MC F1 CONVEYOR BELT REPL 2025	Dec-24	May-25	437%	8,000	85,414	2,607	3%
215	173624	MC E1 CONVEYOR BELT REPL 2024	Dec-24	Mar-25	948%	-	-	(269)	0%
216	173631	MC3&4 BOTTOM ASH PIPING 2027	Jan-26	Dec-29	25%	5,185,125	5,185,125	757,869	15%
217	173646	MC TOOLS EQUIP OFFICE 2025	Jan-25	Dec-25	200%	100,263	185,387	(263)	0%
218	173666	MC2A PJFF AIR COMPRESSOR OH 25	Dec-24	Mar-25	633%	108,000	156,628	104,628	67%
219	173667	MC3A PJFF AIR COMPRESSOR OH 25	Dec-24	Mar-25	633%	108,000	108,000	108,000	100%
220	173694	MC3 RH OUTLET REAR TUBING 2026	Jan-25	May-26	142%	2,536,989	3,127,971	174,018	6%
221	173722	MC3 STACK UMBILICAL 2025	Jan-25	May-26	142%	90,000	130,000	59,000	45%
222	173723	MC4 CEMS DATALOGGER 2027	Jan-26	Dec-27	50%	29,510	29,510	26,540	90%
223	173740	MC4 ESP HOPPER CONE REBUILD 25	Jul-24	Jun-25	251%	367,160	591,942	(117,781)	-20%
224	173757	CR7 CARBON CAPTURE LGE	Jun-24	Dec-29	46%	-	55,541	395,663	712%
225	173842	TC1 1C BCP REWIND/OH	Jan-24	Mar-25	258%	-	-	(0)	0%
226	174036	MC 4C ABSORBER AGITATOR 2024	Jun-24	Mar-25	329%	-	2,166	18,166	839%
227	174047	MC4K COOLING TWR FAN GEARBOX24	Jun-24	Apr-25	297%	27,000	49,295	25,295	51%
228	174157	CR7 EMER GEN TANK	Jun-24	Mar-25	330%	2,200	2,200	213	10%
229	174161	TC1 SPARE BOILER CIRC PMP	Jan-24	Dec-26	100%	576,281	1,152,562	(12,704)	-1%
230	174201	TEP-CR-AIKEN-EASTWOOD WEST TLC	Nov-24	Dec-25	186%	756,002	1,572,808	68,521	4%
231	174228	DSHARP LGE SEGMENTATION	Sep-24	Dec-29	43%	71,887,961	74,481,669	610,527	1%
232	174229	DSHARP LGE UNDERGROUND	Jan-25	Dec-29	40%	52,656,241	52,657,436	(0)	0%
233	174242	MC 3B HYDROCYCL FD PUMP 2024	Jun-24	Apr-25	299%	-	-	(384)	0%
234	174243	MC FIRE PUMP CONTROLLER #2 24	Jul-24	Mar-25	415%	-	-	2,050	0%
235	174253	J TOWN SWITCHGEAR	Jan-25	Dec-25	200%	250,001	500,001	(22,349)	-4%
236	174255	PADDYS RUN P C UPGRADE	Jan-25	Dec-25	200%	150,000	300,001	(0)	0%
237	174256	WATERSIDE WEST SWITCH YUM CNTR	Jan-25	Dec-25	200%	350,001	700,002	0	0%
238	174262	MADISON 1454 CIR RELOC SEC 3	Jan-25	Dec-25	200%	300,001	600,001	0	0%
239	174268	BOC EXTERIOR WORK	Jul-24	Apr-25	301%	-	582,308	680,361	117%
240	174296	KYTC HILL & BURNETT RELOC	Sep-24	Jan-26	178%	554,168	981,005	(155,686)	-16%
241	174399	LGE SUB PROJECTS	Jan-25	Dec-34	20%	22,791,491	23,214,028	(315,264)	-1%
242	174409	LGE 14KV UPGRADES	Jan-25	Dec-27	67%	4,722,523	6,578,234	(1,180,511)	-18%
243	174412	LGE SUB FAILED EQUIP	Jan-25	Dec-29	40%	16,587,231	19,245,687	(960,007)	-5%
244	174414	MADISON SWITCHGEAR	Jan-25	Dec-27	67%	7,100,015	8,600,019	4,600,010	53%
245	174422	BEULAH CHURCH RD PBWK	Oct-24	Jan-26	169%	-	240,461	875,556	364%
246	174534	CO1196 CHAMBERLAIN POLE REPL	Aug-24	Mar-25	416%	-	-	651	0%
247	174535	ENGLISH STATION PBWK	Aug-24	Dec-25	172%	523,372	1,270,636	(0)	0%
248	174546	CR7 COOL TWR VFD REPLACE	Aug-24	Mar-25	435%	-	-	(1,575)	0%
249	174550	MC S/R BOOM CONVEYOR REPL 2024	Aug-24	Mar-25	437%	-	-	20,285	0%
250	174578	DSHARP LGE HARDENING	Jan-25	Dec-29	40%	28,435,270	30,386,966	389,593	1%

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251	174604	LEWIS RIDGE DEVLPMNT LGE	Aug-24	Dec-30	37%	7,623,000	10,680,600	7,623,000	71%
252	174607	SALE OF RIVERPORT	Aug-24	Dec-28	54%	-	6,421	6,421	100%
253	174628	CR7 RTU REPLACEMENT	Aug-24	May-25	309%	4,059	8,118	(1,218)	-15%
254	174694	CR7 HYPOCHLORITE PUMPS	Sep-24	May-25	316%	1,320	16,573	2	0%
255	174712	AOC SOLAR INSTALLATION	Sep-24	Dec-27	70%	1,207,500	2,543,003	1,552,619	61%
256	174714	EOC SOLAR INSTALLATION	Sep-24	Dec-27	70%	1,207,500	2,631,297	1,634,116	62%
257	174743	AOC FLEET ELECTRIFICATION PT.2	Sep-24	Mar-25	427%	-	224,671	245,952	109%
258	174744	MC LIMESTONE BARGE TRAN 2024	Sep-24	Mar-25	504%	-	-	5,125	0%
259	174753	CA1344 EXIT CBL REPL	Sep-24	Jun-25	292%	-	857,132	890,963	104%
260	174885	CW-1222 - CW-1228 CKT TIE	Oct-24	Aug-25	246%	-	1,006,092	1,602,974	159%
261	174902	MC4 WFGD HYDROCYCLONE MANIFOLD	Oct-24	Apr-25	398%	124,000	251,267	21,704	9%
262	174906	AOC 2500A BREAKER RENO	Oct-24	Mar-25	565%	-	56,144	53,401	95%
263	174914	SCM2024 LGE TOOLS & EQUIP-T	Oct-24	Mar-25	544%	-	15,068	15,068	100%
264	174915	SMALL TOOLS LOUISVILLE-T	Oct-24	Mar-25	544%	-	33,706	27,337	81%
265	174931	MC3A ASH WATER PUMP MOTOR 2024	Sep-24	Mar-25	535%	-	-	2,050	0%
266	174976	DOBLE TEST EQUIPMENT-LGE	Oct-24	Jun-25	302%	348,725	1,172,159	4,561	0%
267	175002	2031 NGCC PROJENG	Oct-24	Jun-32	28%	829,943,443	830,518,443	27,732,767	3%
268	175005	MC REMOTE RACKING UNIT 2024	Oct-24	Mar-25	500%	-	43,936	43,936	100%
269	175006	TC REV ELG LGE PROJENG	Oct-24	Dec-30	35%	57,824,000	58,988,800	12,636,000	21%
270	175015	STORAGE 2028 PROJENG	Oct-24	Dec-28	52%	888,015,341	889,680,734	206,921,977	23%
271	175024	POLE RACKS AUBURNDALE 24	Oct-24	Mar-25	619%	-	22,389	22,389	100%
272	175025	RENO AUBURNDALE OFFICE 24	Oct-24	Mar-25	619%	-	-	516	0%
273	175093	2024 POLARIS - LGE AOC	Oct-24	Mar-25	649%	-	41,337	41,994	102%
274	175108	AOC WAREHOUSE LIGHTING RENO	Oct-24	Mar-25	649%	-	231,196	246,791	107%
275	175121	FERN VALLEY FIRE WALL	Nov-24	Dec-25	186%	639,693	1,244,148	112	0%
276	175125	SIMP COOL TOWER & CHILL	Oct-24	Dec-30	35%	941,579	1,282,731	532,196	41%
277	175132	MCM12 TRUCK 2024	Nov-24	Mar-25	693%	-	-	335	0%
278	175134	AUBURNDALE OFFICE RENO 2024	Nov-24	Mar-25	557%	-	66,998	67,038	100%
279	175135	MEDICAL TOWERS SOUTH VAULT	Nov-24	Mar-25	658%	-	-	(3,863)	0%
280	175136	PBWK LAGRANGE RD RELOCATION	Feb-25	Aug-25	331%	-	-	93,912	0%
281	175137	MC MOORING CELL #4 REFURB 2024	Nov-24	Mar-25	560%	-	184,491	184,491	100%
282	175151	SC&M WELDING TRAILER	Nov-24	Mar-25	750%	-	17,519	3,431	20%
283	175152	SC&M DUMP TRAILER	Nov-24	Mar-25	750%	-	12,500	12,371	99%
284	175153	SC&M LOWBOY TRAILER	Nov-24	Mar-25	726%	-	13,313	12,490	94%
285	175183	AOC EXECUTIVE OFFICE	Nov-24	Mar-25	658%	-	38,895	7,907	20%
286	175184	ENVIROME INSTITUTE VAULT	Jan-25	Dec-25	200%	-	-	1,180,235	0%
287	175215	MC SPP AIR DRYER RPL 2024	Nov-24	Mar-25	805%	-	-	1,123	0%
288	175246	MC LB CONVEYOR BELT REPL 2025	Dec-24	May-25	437%	11,000	91,779	2,601	3%
289	175248	MC B FILTER FEED PUMP 2025	Dec-24	Apr-25	533%	25,000	76,895	1,522	2%
290	175443	175443 SKYLIGHT-HARMONY LAND	Jun-25	Dec-25	271%	-	-	556,978	0%
291	175444	MC 2B MDBFP OVERHAUL 2025	Jan-25	Mar-25	942%	177,000	296,294	177,000	60%
292	175489	2025 SUB RELAY AND CONTROL LGE	Jan-25	Dec-25	200%	-	-	45,560	0%
293	175495	PR13 BATTERIES 2025	Jan-25	May-25	545%	-	-	24,576	0%
294	175502	SCM 25 P&C TOOLS & EQUIP-LGE-T	Jan-25	Dec-25	200%	-	-	50,000	0%
295	175503	SCM 2025 LGE TOOLS & EQUIP-T	Jan-25	Dec-25	200%	-	-	50,000	0%
296	175509	SCM 25 P&C SMALL TOOLS-LGE-T	Jan-25	Dec-25	200%	-	-	10,000	0%
297	175510	SCM 2025 LGE SMALL TOOLS	Jan-25	Dec-25	200%	-	2,504	15,000	599%
298	175518	CR7 ACTUATOR REFURB 2025	Jan-25	May-25	549%	-	-	4,400	0%
299	175530	CIFI-WH1116/EW1241 2025	Feb-25	Dec-25	210%	-	-	138,925	0%
300	175545	SCM25 LIGHTING ARRSTORS LGE	Jan-25	Dec-25	200%	-	-	47,781	0%

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301	175547	SCM25 BATTERIES LGE	Jan-25	Dec-25	200%	-	-	47,780	0%
302	175548	SCM25 BUSHINGS LGE	Jan-25	Dec-25	200%	-	-	95,561	0%
303	175549	SCM25 SUB GROUNDS LGE	Jan-25	Dec-25	200%	-	19,858	100,000	504%
304	175552	SCM25 INSTRUMENT XFRMS LGE	Jan-25	Dec-25	200%	-	-	94,753	0%
305	175553	SCM25 SUB RELAY AND CTRL LGE	Jan-25	Dec-25	200%	-	-	44,753	0%
306	175554	SCM25 SWITCHES INSULATORS LGE	Jan-25	Dec-25	200%	-	-	44,753	0%
307	175555	SCM25 XFRM COOLING LGE	Jan-25	Dec-25	200%	-	-	44,754	0%
308	175556	SCM25 LIGHTING ENHANCE LGE	Jan-25	Dec-25	200%	-	2,836	44,754	1578%
309	175557	SCM25 EQUIP DISPOSAL LGE	Jan-25	Dec-25	200%	-	-	46,671	0%
310	175558	SCM25 MEPPI BRKR EXT LGE	Jan-25	Dec-25	200%	-	-	50,000	0%
311	175559	SCM25 LOU MISC CAPITAL LGE	Jan-25	Dec-25	200%	-	-	50,000	0%
312	175560	SCM25 LGE WELD TRAILER	Jan-25	Dec-25	200%	-	-	12,003	0%
313	175566	EOC FOLLETT ICE MACH REPL	Jan-25	Mar-25	1132%	-	5,009	4,890	98%
314	175595	TC1 DEAERATOR LEVEL IND	Jan-25	Dec-26	100%	-	-	46,635	0%
315	175621	CR7 CONDENSATE PUMP B 25	Feb-25	Jun-25	481%	-	-	50,050	0%
316	175623	CR7 SLUDGE PUMP 2025	Feb-25	May-25	612%	-	-	550	0%
317	175685	GOSS 4KV CONVERSION	Feb-25	Dec-25	210%	-	-	2,218,000	0%
318	175783	BOC FIRE CNTRL PANEL	Feb-25	Dec-25	210%	-	14,361	14,338	100%
319	175784	MC5 EASEMENT LGE	Feb-25	Apr-25	959%	-	-	31	0%
320	175786	BOC PONY CHILLER CONDENSER	Feb-25	Dec-25	216%	-	-	6,011	0%
321	175796	SCM WT 12KV SEC 4 FAILURE	Feb-25	May-25	587%	-	53,120	89,506	168%
322	175797	AOC FIRE DOOR OPERATOR	Feb-25	Jun-25	519%	-	-	3,283	0%
323	175816	AOC WORK RIGHT	Feb-25	Dec-25	218%	-	-	13,600	0%
324	175817	EOC WORK RIGHT	Feb-25	Dec-25	218%	-	-	12,036	0%
325	175819	BOC CHILLER #1 A1 CIRCUIT	Feb-25	Dec-25	219%	-	-	8,245	0%
326	175822	CR7 COOL TWR GEARBOX 10	Feb-25	Jul-25	434%	-	-	9,350	0%
327	175857	MC4 MAGNEBLAST RACKING MOTORS	Mar-25	May-25	736%	-	-	155,000	0%
328	463000002	AOC OQ CAGE	Sep-24	Mar-25	403%	-	-	79	0%
329	00066FACL	BOC DCC SPACE CONVERSION LGE	Jan-19	Mar-25	130%	601,828	-	436	0%
330	0100PITP	LGE PITP PLACEHOLDER	Jan-20	Dec-34	47%	23,211,633	22,833,343	(1,487,712)	-7%
331	133622LGE	TC LAB PURCH MONITORS	Jan-25	Dec-30	33%	43,658	335,726	56,112	17%
332	133627LGE	TC LAB EQUIP PURCHASES	Jan-25	Dec-30	33%	26,484	210,434	(34,368)	-16%
333	133653LGE	TC SAFETY & ERT EQUIP	Jan-25	Dec-30	33%	27,640	190,191	(31,699)	-17%
334	140024LGE	TC E CONVEYOR STRUCTURE UPGD	Jan-26	Dec-27	50%	750,000	331,530	165,765	50%
335	140654LGE	TC CBU BKT & CHAIN	Jan-26	Dec-27	50%	285,000	444,891	222,446	50%
336	150049LGE	TC REPL LST TANK FLOORS	Jan-26	Jun-27	67%	517,084	279,811	139,906	50%
337	152084LGE	TC2 HOT REHEAT PIPE	Jan-23	Mar-25	185%	70,253	-	(1,843)	0%
338	152088LGE	TC2 MAIN STEAM PIPE	Jan-23	Mar-25	185%	70,253	-	543	0%
339	152104LGE	TC2 LAST STAGE BUCKETS LGE	Jan-19	Mar-25	130%	712,500	-	(9,861)	0%
340	153056LGE	TC IMPOUNDMENT IMPROVEMENTS	Feb-16	Dec-30	73%	5,059,598	153,630	48,767	32%
341	153082LGE	TC2 SCR CATALYST L3 NEW	Jan-23	Mar-25	185%	491,626	-	(8,780)	0%
342	153108LGE	TC CT REBUILD EXHST SILENCER#	Jan-24	Dec-25	150%	225,000	837,856	9	0%
343	154744LGE	TC2 COOLING TOWER PUMP OH-	Jan-24	Mar-25	258%	200,822	26,103	16,827	64%
344	154762LGE	TC HVAC UPGD	Jan-18	Dec-30	69%	137,697	208,543	33,688	16%
345	155572LGE	TC2 BOILER WATER WALL 2027-	Jan-26	Dec-27	50%	95,543	372,548	93,336	25%
346	155655LGE	TC2 EXPANSION JOINTS 2024-	Jan-24	Mar-25	258%	80,513	-	(8,542)	0%
347	155661LGE	TC2 BURNER UPGRADE	Jan-23	Mar-25	185%	48,897	-	3,228	0%
348	156823LGE	TC2 CEM UPGRADE-	Jan-25	Dec-28	50%	5,849	70,096	11,684	17%
349	156861LGE	TC CT DCS UPGRADE-	Jan-24	Dec-25	150%	101,395	159,362	53	0%
350	156913LGE	TC CT REBUILD EXHAUST SILENCE	Jan-24	Dec-25	150%	333,318	1,224,364	9	0%

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351	156991LGE	TC 138KV MODS-	Jan-26	Dec-27	50%	328,755	208,543	104,271	50%
352	157075LGE	TC2 HA COMP OH-	Jan-26	Dec-28	33%	41,322	46,837	22,758	49%
353	157095LGE	TC2 DCS UPGRADE ***	Jan-24	Dec-25	150%	344,136	437,217	30	0%
354	159864LGE	TC PWS EQUIP/MONITORS-	Jan-20	Dec-40	33%	115,260	160,952	51,868	32%
355	159908LGE	TC LANDFILL IMPROVEMENT-	Jan-23	Dec-30	50%	180,765	179,879	29,980	17%
356	163438LC	CS AMI IT SYSTEMS 21 BP LC	Jan-21	Dec-25	120%	6,850,637	831,342	748	0%
357	163441LE	CS AMI METERS 21 BP LE	Jan-21	Dec-25	120%	69,744,861	89,109,621	(167,840)	0%
358	163444LC	CS AMI METER DEPL 21BP LC	Jan-21	Dec-25	120%	4,001,444	14,445,344	115,586	1%
359	163454LC	CS AMI CUST ENGAGE 21BP L	Jan-21	Dec-25	120%	161,955	1,950,053	26,143	1%
360	163459LC	CS AMI METER-CASH 21 BP L	Jan-21	Dec-25	120%	4,262,986	5,674,084	13,291	0%
361	163462LC	CS AMI SVC SWITCH 21 BP L	Jan-21	Dec-25	120%	2,538,540	5,770,286	1,833	0%
362	163465LC	CS AMI DO INTEGRAT 21BP L	Jan-21	Dec-25	120%	1,190,547	5,054,180	(113,945)	-2%
363	163550LC	CS AMI NETWORK COMM 21BP LC	Jan-21	Dec-25	120%	4,788,405	8,675,436	169,567	2%
364	164677LGE	LGE SECURITY EQUIPMENT 2024	Jan-24	Mar-25	258%	210,153	278,190	280,194	101%
365	164689LGE	LGE SECURITY EQUIP 25	Jan-25	Dec-25	200%	209,955	381,111	(0)	0%
366	165153LGE	TC2 LOWER SLOPE REPL-	Jan-23	Mar-25	185%	263,632	-	(3,124)	0%
367	165204LGE	TC STACKER RECL CABLE REEL-	Jan-24	Dec-25	150%	401,476	94,500	53,201	56%
368	165261LGE	TC CONVEYOR BELT-	Jan-24	Mar-25	258%	183,915	-	(3,163)	0%
369	165507LGE	TC MATERIAL STRUCT UPGD**	Jan-25	Dec-26	100%	255,582	248,366	(122,584)	-49%
370	165518LGE	TC 480V SWGR UPGD%%	Jan-24	Dec-26	100%	478,835	739,561	(8,537)	-1%
371	165522LGE	TC RESERVE AUX A&B REGASKET	Jan-25	Dec-25	200%	273,245	533,869	(70,934)	-13%
372	166013LGE	TC MOORING CELL REFURB%%@	Jan-26	Dec-27	50%	202,447	411,147	202,447	49%
373	166087LGE	TC 138KV MOD $#	Jan-25	Dec-25	200%	106,318	212,636	(82,520)	-39%
374	166089LGE	TC LAB MONITOR@	Jan-25	Dec-25	200%	56,160	112,320	(56,160)	-50%
375	166790LGE	LKE HEADQ LGE TARGET	Sep-21	Dec-25	123%	18,547,200	-	(1,807)	0%
376	168099LGE	BR CT5 C INSP - LGE	Jan-26	Dec-30	20%	1,261,466	1,248,638	1,248,638	100%
377	168263LGE	TC2 MS VALVE REBUILD-	Jun-22	Mar-25	167%	170,121	-	(0)	0%
378	169033LGE	BOC RENOVATIONS - LGE	Dec-22	Dec-25	132%	3,269,023	4,531,466	262,228	6%
379	169283-L	R&D - EPRI PROGRAMS LGE	Jan-25	Dec-29	40%	431,250	495,833	170,000	34%
380	169809LE	NONRES DEMAND RESP LE	Mar-24	Dec-34	26%	649,015	938,306	28,102	3%
381	170878LGE	AOC MTR OPS AND AMI RENO LGE	May-23	Mar-25	200%	1,516,599	-	3	0%
382	171055LGE	TC2 TURBINE RESEAL LPA&LPB*	Jan-24	Mar-25	258%	173,231	-	87	0%
383	171123LE	DSM PDA 2023 LE	Jun-23	Jun-25	179%	191,047	-	6,837	0%
384	171134LE	DSM BYOD 2023 LE	Jun-23	Mar-25	205%	-	-	(19,966)	0%
385	171140LE	DSM OC 2023 LE	Jun-23	Mar-25	205%	-	-	(1)	0%
386	171293LGE	TC2 PULVERIZER GB OVERHAUL&	Jan-24	Mar-25	258%	164,124	-	(9,359)	0%
387	171298LGE	TC LAB MONITORS 2024%	Jan-24	Dec-25	150%	54,369	-	106,030	0%
388	171301LGE	TC LAB EQUIP 2024$	Jan-24	Dec-25	150%	33,945	-	66,188	0%
389	171303LGE	TC SAFETY/ERT 2024$	Jan-24	Mar-25	258%	32,248	-	(3,829)	0%
390	172263LGE	TC TOOLS EQUIP OFFICE 2024-	Jan-24	Mar-25	258%	-	-	0	0%
391	172322LGE	TC COMP AIR SYSTEM UPGDS-	Jan-24	Mar-25	258%	-	-	12,730	0%
392	172359LGE	TC2 INST AIR DRYER OH-	Jan-24	Mar-25	258%	-	-	(15)	0%
393	172406LGE	TC2 RECYCLE PUMP OH 2A-	Jan-24	Mar-25	258%	-	-	(4,132)	0%
394	172417LGE	TC HVAC UPGRADE 2024-	Jan-24	Mar-25	258%	-	-	(18,596)	0%
395	172420LGE	TC S/R BUCKET UPGRADES-	Jan-24	Mar-25	258%	-	-	0	0%
396	172510LGE	TRANSMISSION CNTRL CNTR LGE	Feb-24	Dec-26	100%	-	32,746	3,180	10%
397	172558LGE	TC LED LIGHTING 2024-	Jan-24	Mar-25	258%	-	-	(0)	0%
398	172672LGE	SIMPS. TCC TRAINING ROOM LGE	Mar-24	Mar-25	296%	-	64,509	62,214	96%
399	172687LGE	TC PLATFORM INSTALL%	Jan-24	Mar-25	258%	-	-	(75)	0%
400	172694LGE	TC G1/G2 FESTOON REPL%	Jan-24	Mar-25	258%	-	14,681	14,681	100%

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401	172778-L	ACE SYSTEM RENOVATION-SCADA-L	Jul-24	Aug-25	215%	40,519	113,576	(1,536)	-1%
402	172793LGE	LKE HOGANS ALLEY LGE	May-24	Mar-25	320%	-	6,916	6,870	99%
403	173013LGE	TC2 HYDROJET OH$	Jan-26	Dec-34	11%	30,673	30,673	8,763	29%
404	173063LGE	TC CONV BELT GEARBOX ^^	Jan-25	Dec-25	200%	59,960	119,919	(2,665)	-2%
405	173065LGE	TC CONVEYOR BELT GBOX%	Jan-26	Dec-29	25%	239,838	239,838	59,960	25%
406	173096LGE	TC2 COAL MILL CLASSIFIER-	Jan-26	Dec-28	33%	109,542	109,542	36,514	33%
407	173128LGE	TC2 IA COMPRESSOR OH#	Jan-25	Dec-25	200%	24,829	49,659	(584)	-1%
408	173155LGE	TC2 SH SPRAY VALVE$	Jan-26	Dec-28	33%	73,028	73,028	36,514	50%
409	173158LGE	TC2 CONDENSER VAC PUMP-	Jan-26	Dec-28	33%	43,817	43,817	21,908	50%
410	173162LGE	TC2 HOTWELL PUMP$	Jan-26	Dec-34	11%	43,817	43,817	21,908	50%
411	173167LGE	TC2 SH SPRAY CV UPGD$	Jan-26	Dec-27	50%	73,028	73,028	36,514	50%
412	173207LGE	TC2 RECYCLE PUMP#	Jan-26	Dec-28	33%	98,587	98,587	31,401	32%
413	173213LGE	TC2 BLEED PUMP OH#	Jan-26	Dec-28	33%	51,118	51,118	25,559	50%
414	173220LGE	TC2 EHC PUMP OH$	Jan-26	Dec-28	33%	14,606	14,606	7,303	50%
415	173246LGE	TC2 COAL MILL GB OH	Jan-25	Dec-25	200%	109,542	219,083	(20,521)	-9%
416	173271LGE	TC HYDROCYCLONE LINER-	Jan-26	Dec-29	25%	179,879	179,879	39,973	22%
417	173322LGE	TC2 PREDICT MAINT EQU-	Jan-26	Dec-30	20%	29,211	29,211	7,303	25%
418	173324LGE	TC CONSTRUCT-BUILD ENT VEST	Jan-25	Dec-25	200%	19,987	39,973	13,991	35%
419	173393LGE	TC2 FGD TANK AGITATE OH	Jan-26	Dec-28	33%	65,725	65,725	21,908	33%
420	173407LGE	TC TOOLS & EQUIP OFFICE 2025	Jan-25	Dec-25	200%	119,960	197,240	(2,668)	-1%
421	173409LGE	TC TOOLS & EQUIP OFFICE^^^	Jan-26	Dec-35	10%	239,838	239,838	59,960	25%
422	173463LGE	TC CT TOOLS & EQUIP OFFICE-	Jan-26	Dec-35	10%	55,398	55,398	13,849	25%
423	173479LGE	BR CT5 SUT SPARE-LGE	May-25	Sep-27	69%	470,558	564,670	240,626	43%
424	173499LGE	TC DCS COMMON	Jan-24	Dec-25	150%	323,722	792,147	(75)	0%
425	173860LGE	TC CT COMPRESS BLEED VLVE@	Jan-26	Dec-27	50%	54,937	54,937	27,469	50%
426	173952LGE	TC CT10 HGPI PARTS-	Jan-24	Dec-26	100%	954,741	2,067,754	17	0%
427	173991LGE	TC SERVICE WTR PMP A-	Jan-24	Mar-25	258%	-	775	775	100%
428	174162LGE	EASTPOINT RENOVATIONS LGE	Jun-24	Dec-25	166%	389,025	702,877	(270,163)	-38%
429	174727LGE	TC CT WINTERIZATION UPGD-	Jan-23	Mar-25	185%	-	-	(174)	0%
430	174786LGE	TC2 2B FGD AGITATOR OH-	Jan-24	Mar-25	258%	-	-	(3,989)	0%
431	174790-LG	EMS TCC REMODEL-LG	Oct-24	Mar-25	544%	-	5,190	5,044	97%
432	174790LGE	TC2 2D FGD AGITATOR OH-	Jan-24	Mar-25	258%	-	-	(0)	0%
433	174795LGE	TC2 FGD SUMP PUMP UPGD*	Jan-24	Mar-25	258%	-	13,751	12,085	88%
434	174880LGE	TC2 ID FAN OUTLET DUCT REFB-	Jan-24	Mar-25	258%	-	50,901	37,469	74%
435	174933LGE	TC FIRE PROTECTION PIPING*	Jan-24	Mar-25	258%	-	31,166	31,166	100%
436	175113LGE	TC SERVICE WATER UPGDS#	Jan-24	Aug-25	180%	-	-	(26,838)	0%
437	175117LGE	TC2 ID FAN CCWP UPGD$	Jan-24	Mar-25	258%	-	13,421	13,421	100%
438	175149LGE	TC DUST SUPPRESSION SYST-	Jan-24	Mar-25	258%	-	12,606	12,606	100%
439	175172LGE	TC2 2C RECYC PUMP GEARBOX-	Jan-24	Mar-25	258%	-	12,824	15,911	124%
440	175175LGE	TC WAREHOUSE DOCK UPGD-	Jan-24	Mar-25	258%	-	22,032	21,733	99%
441	175177LGE	TC2 LOUVER UPGRADES-	Jan-24	Mar-25	258%	-	3,837	3,837	100%
442	175179LGE	TC LST AGITATOR OH-	Jan-24	Mar-25	258%	-	-	(0)	0%
443	175181LGE	TC FORKLIFT%	Jan-24	Mar-25	258%	-	-	(0)	0%
444	175188-L	IMS PRODUCTION SYS LICENSES-L	Dec-24	Mar-25	844%	-	160,472	160,472	100%
445	175231-L	TL SKYDIO UAV DRONE-L	Dec-24	Mar-25	844%	-	10,221	10,221	100%
446	175257LGE	TC2 2B COOL TWR MTR OH-	Jan-24	Mar-25	258%	-	-	(12,883)	0%
447	175499LGE	TC SAFETY EQUIPMENT 2025-	Jan-25	Dec-25	200%	-	64,128	95,707	149%
448	175583LGE	SIMP COOL TWR & CHILL LGE	Jan-25	Dec-30	32%	-	-	169,814	0%
449	175583TL	SIMP COOL TWR & CHILL TLGE	Jan-25	Dec-30	32%	-	-	159,825	0%
450	175596LGE	TC MATERIAL STRUCT UPGD 25-	Jan-25	Dec-25	200%	-	809	117,255	14503%

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451	175640LGE	TC HVAC UPGRADE 2025-	Jan-25	Dec-25	200%	-	-	24,475	0%
452	175695LGE	SIMP CENTRALIZED BAS LGE	Feb-25	Dec-25	214%	-	-	12,240	0%
453	175695TL	SIMP CENTRALIZED BAS TLGE	Feb-25	Dec-25	214%	-	-	25,920	0%
454	175762LGE	KUGO 8 - TRANSMISSION OFF LGE	Feb-25	Dec-25	214%	-	-	2,264	0%
455	175767LGE	SIMP DCC CHAIR REPL. LGE	Feb-25	Dec-25	210%	-	16,758	32,250	192%
456	175798-L	CFPT 2023 UPGRADE-LGE	Feb-25	Apr-25	793%	-	20,643	26,415	128%
457	175801LGE	TC2 MS-BYPASS SPRAY VLV HOIST	Jan-25	Dec-25	200%	-	-	29,980	0%
458	175804LGE	SIMP TCC SEWAGE PUMP LGE	Feb-25	Dec-25	216%	-	-	7,667	0%
459	175828LGE	TC2 CEMS UPGRADE 2025-	Jan-25	Dec-25	200%	-	-	5,848	0%
460	175851LGE	TC LED LIGHTING 2025-	Jan-25	Dec-25	200%	-	-	83,417	0%
461	23TPACTR	TPPA CHARTER 2023	Dec-22	Mar-25	182%	-	-	91,338	0%
462	23TPAOTH	23 TPA OTHER	Dec-22	Mar-25	182%	12,893	-	(85,923)	0%
463	23TPAVZW	TPPA VERIZON 2023	Dec-22	Mar-25	182%	-	-	(6,789)	0%
464	24PITP340	24PITP340 LOUISVILLE	Jan-24	Jun-25	201%	-	-	(21,329)	0%
465	24SMTL316	SMALL TOOLS LOUISVILLE	Jan-24	Mar-25	264%	-	(2,536)	(1,860)	73%
466	24SMTL344	24 SMALL TOOLS 003440	Jan-24	Mar-25	258%	-	-	(7,962)	0%
467	24SMTL345	24 SMALL TOOLS 003450	Jan-24	Mar-25	258%	-	-	(2,229)	0%
468	24SMTLTL	24 SMALL TOOLS TECH TRAIN LGE	Mar-24	Mar-25	284%	850,000	1,093,876	(43,292)	-4%
469	24TPACTR	2024 TPPA CHARTER	Dec-23	Mar-25	247%	(145)	-	(22,620)	0%
470	24TPAOTH	2024 TPPA OTHER	Dec-23	Mar-25	247%	-	-	0	0%
471	24TPAVZW	2024 TPPA VERIZON	Dec-23	Mar-25	247%	-	-	16,652	0%
472	25PITP340	25PITP340 LOUISVILLE	Jan-25	Dec-25	200%	-	106,564	2,049,840	1924%
473	25SMTL316	SMALL TOOLS LOUISVILLE 2025	Jan-25	Dec-25	200%	15,000	30,000	(15,000)	-50%
474	25SMTL345	25SMTL345 2025	Jan-25	Dec-25	200%	100,000	193,027	0	0%
475	25SMTL356	SMALL TOOLS 356	Jan-25	Dec-25	200%	10,000	19,438	(10,000)	-51%
476	25SMTLTL	25 SMALL TOOLS STT LGE	Jan-25	Dec-25	200%	-	8,417	177,497	2109%
477	ACAPR340	CAP/REG/RECLOSER 003400	Sep-20	Dec-30	61%	3,308,172	3,480,366	(33,023)	-1%
478	ALEDC332	CRCST LED CONVERSION 003320	Sep-20	Dec-30	61%	4,489,378	4,413,979	44,776	1%
479	ALM010525	MAJOR STORM CAPITAL 010525	Dec-24	Jul-25	388%	1	806,688	735,618	91%
480	ALM040523	MAJOR STORM-CAPITAL-040523	Apr-23	Mar-25	196%	3,410,413	-	1,276	0%
481	ALM052624	MAJOR STORM CAPITAL 052624	May-24	Mar-25	320%	-	-	404	0%
482	ALM070324	MAJOR STORM CAPITAL 070324	Jun-24	Mar-25	345%	-	-	(12,098)	0%
483	ALM092724	MAJOR STORM CAPITAL 092724	Sep-24	Mar-25	403%	0	33,947	(2,682)	-8%
484	ANBCD340O	NB COMM OH 003400	Sep-20	Dec-30	61%	13,049,629	19,333,384	8,132	0%
485	ANBCD343U	NB COMM UG 003430	Sep-20	Dec-30	61%	28,528,832	36,399,589	(459,210)	-1%
486	ANBRD340O	NB RESID OH 003400	Sep-20	Dec-30	61%	7,146,505	9,933,764	(165,625)	-2%
487	ANBRD341U	NB RESID UG 003410	Sep-20	Dec-32	51%	31,335,798	53,400,196	421,131	1%
488	ANBSV340O	NB ELEC SERV OH 003400	Sep-20	Dec-30	61%	3,718,545	7,316,805	108,661	1%
489	ANBSV343U	NB ELEC SERV UG 003430	Sep-20	Dec-30	61%	8,470,065	14,660,372	(94,913)	-1%
490	ANBVLT343	NB NETWORK VAULT 003430	Sep-20	Dec-30	61%	10,947,418	19,683,281	(416,484)	-2%
491	APBWK340	EL PUBLIC WORKS 003400	Sep-20	Dec-30	61%	6,897,360	7,011,041	290,707	4%
492	ARCST340	CUST REQUESTED 003400	Sep-20	Dec-30	61%	874,995	748,807	6,885	1%
493	ARCST343	CUST REQUESTED 003430	Sep-20	Dec-30	61%	294,307	277,166	42,660	15%
494	ARDCBL343	REPL DEFECTIVE CABLE 003430	Sep-20	Dec-30	61%	6,996,396	7,437,075	79,305	1%
495	ARDD340O	CAP REP DEF OH 003400	Sep-20	Dec-30	61%	19,551,627	26,162,531	174,461	1%
496	ARDD343U	CAP REP DEF UG 003430	Sep-20	Dec-30	61%	10,942,236	8,317,077	(44,561)	-1%
497	ARPOLE340	CAP POLE REP/REPL 003400	Sep-20	Dec-30	61%	23,092,755	26,346,063	(1,239,562)	-5%
498	ARPSC340	CAP PSC INSPECTIONS 003400	Jan-24	Dec-30	43%	-	-	1,947,933	0%
499	ARSTLT332	REP STREET LIGHTS 003320	Sep-20	Dec-30	61%	18,856,944	21,102,034	(107,144)	-1%
500	ASTLT332	NB STREET LIGHTS 003320	Sep-20	Dec-30	61%	9,674,455	13,711,638	(278,078)	-2%

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501	ASTRM323	CAP MINOR STORMS 003230	Sep-20	Dec-30	61%	2,599,700	206,327	123,195	60%
502	ASTRMLGE	CAP LGE MAJOR STORM	Sep-20	Dec-32	51%	6,360,658	24,349,283	197,555	1%
503	ASYSEN340	SYS ENHANCE 003400	Sep-20	Dec-30	61%	4,939,925	1,641,791	29,815	2%
504	ASYSEN343	SYS ENHANCE 003430	Sep-20	Dec-30	61%	872,086	433,421	3,799	1%
505	ATBRD340O	CAP TROUBLE ORDERS OH 003400	Sep-20	Dec-30	61%	17,200,980	23,655,535	110,100	0%
506	ATBRD343U	CAP TROUBLE ORDERS UG 003430	Sep-20	Dec-30	61%	11,475,779	15,852,333	26,530	0%
507	ATPD340	CAP THIRD PARTY 003400	Sep-20	Dec-30	61%	2,670,702	5,053,771	77,074	2%
508	ATPD343	CAP THIRD PARTY 003430	Sep-20	Dec-30	61%	1,162,857	2,477,916	45,530	2%
509	AVLT343	CAP NETWORK VAULTS	Sep-20	Dec-30	61%	7,272,497	5,746,967	(62,507)	-1%
510	AXFRM311	NB TRANSFORMERS 003110	Sep-20	Dec-30	61%	26,538,685	93,001,392	(257,683)	0%
511	AXFRM340	NB TRANSFORMERS 003400	Sep-20	Dec-30	61%	1,872,219	2,347,150	11,946	1%
512	AXFRM343	NB TRANSFORMERS 003430	Sep-20	Dec-30	61%	1,257,410	1,915,913	32,855	2%
513	CEMTR134	LGE ELECTRIC METERS - 001340	Jan-13	Nov-27	94%	6,969,356	517,983	31,261	6%
514	CNBCD340O	NB COMM OH - 003400	Jan-13	Dec-27	93%	3,354,600	-	3,498	0%
515	CRCST340	CUST REQUESTED - 003400	Jan-13	Dec-25	108%	650,533	-	(126)	0%
516	EM-169067	EMS VMWARE STORAGE ADD-L	Jan-25	Dec-25	200%	4,601	9,286	(4,643)	-50%
517	EM-172096	EMS SOFTWARE FULL UPGRADE 24-L	Dec-23	Dec-25	148%	10,405	86,382	32,337	37%
518	FP ARR LG	FP-ARRESTER REPLACEMENTS-LGE	Jan-20	Dec-29	70%	1,080,001	1,080,001	120,000	11%
519	FP BAT LG	FP-BATTERY REPLACEMENTS-LGE	Jan-24	Dec-33	30%	307,642	481,870	(43,001)	-9%
520	FP DFR LG	FP-DFR INSTALLATIONS-LGE	Jan-20	Dec-30	64%	878,001	2,760,002	480,000	17%
521	FP FEN LG	FP-FENCE REPLACEMENTS-LGE	Jan-20	Dec-30	64%	1,680,001	1,680,001	240,000	14%
522	FP MON LG	FP-ONLINE MONITORING EQUIP-LGE	Jan-20	Dec-29	70%	1,450,061	408,030	48,030	12%
523	FP PLC LG	FP-PLC REPLACEMENTS-LGE	Jan-20	Dec-29	70%	617,491	1,616,234	176,233	11%
524	FP RTU LG	FP-LGE RTU REPLACEMENTS	Jan-20	Dec-29	70%	3,110,105	768,001	48,000	6%
525	GECDM01L	GE CDM CIP-LGE	Jul-24	Dec-34	23%	151,600	168,240	44,400	26%
526	GECDM03L	NETWORK SEG FIREWALLS 25-LGE	Jul-24	Dec-25	169%	41,600	76,000	(41,600)	-55%
527	GECDM06L	NETWORK MON SOLAR WINDS-LGE	Jul-24	Dec-34	23%	328,400	391,200	140,810	36%
528	GECDM11L	GE CDM OHIO FALLS SIEM-LGE	Oct-24	Dec-24	1086%	-	-	(11,010)	0%
529	GECDM13L	GE CDM PALO ALTO HW REFR-LGE	Jan-25	Dec-25	209%	-	-	46,000	0%
530	GECDM14L	GE CDM GEN TCA PROJECT-LGE	Feb-25	Oct-25	264%	-	-	86,000	0%
531	GECEDI01L	GE CE DI CAPITAL-LGE	Jan-25	Dec-34	20%	144,848	176,415	29,371	17%
532	GECELF01L	GE CE LF CAPITAL-LGE	Jan-25	Dec-34	20%	255,889	304,659	51,164	17%
533	GECVMC01L	MC CCR CAP PERF MONITORING-LGE	Aug-24	Jan-25	506%	-	41,089	236,815	576%
534	GEDTLS25L	GE TOOLS EQUIP OFFICE 2025-LGE	Jun-24	Dec-25	164%	7,283	13,352	9	0%
535	GEEBR02L	STAT GROUND FAULT PROT BR7-LGE	Sep-24	Jun-25	297%	9,500	23,297	3,229	14%
536	GEELDM01L	GE EL DME MOD-LGE	Jan-25	Dec-27	66%	80,537	107,383	53,244	50%
537	GEELTP01L	GE EL TRNSF PROT-LGE	Jan-25	Dec-28	50%	425,688	471,859	164,344	35%
538	GEEMC01L	STAT GROUND FAULT PROT MC3-LGE	Sep-24	Jun-25	293%	25,000	66,373	(14,502)	-22%
539	GEETC11L	STAT GROUND FAULT PROT TC9-LGE	Sep-24	Jun-25	298%	6,938	21,781	3,884	18%
540	GEETC12L	STAT GROUND FAULT PROT TC10-L	Sep-24	Jun-25	298%	6,938	25,946	7,769	30%
541	GEFETE01L	GE FE TE CAPITAL-LGE	Jan-25	Dec-34	20%	378,822	434,071	167,340	39%
542	GEMEEQ01L	GE ME EQ CAPITAL-LGE	Jan-25	Dec-28	50%	38,040	38,040	7,640	20%
543	GESL10L	GE SL NEW PCB ANALYZER-LGE	Dec-24	Sep-25	259%	40,906	41,416	(0)	0%
544	GESL12L	GE SL LAB EQUIPMENT-LGE	Jan-25	Dec-26	100%	168,447	265,577	(49,130)	-18%
545	GSESGBR6L	STATOR GRND FAULT PRO BR6-LGE	Mar-24	Mar-25	290%	-	6,326	6,326	100%
546	IT0161L7	DACS/SONET REPLACE-WCLLGE19-22	Aug-19	Mar-25	133%	483,380	-	(54)	0%
547	IT0386L	MICROSERVICES PLATFORMLGE24	Jan-24	Mar-25	258%	35,107	23,526	21,251	90%
548	IT0572L	OBSERVAPACHESKYWALK-LGE24	Jan-24	Mar-25	258%	46,809	44,068	31,181	71%
549	IT0600L	RPA PPL SERVICES 2025 LGE25	Jan-25	Dec-25	200%	41,144	103,307	(3,122)	-3%
550	IT0736L	MICROSERVICES PLATFORMLGE25	Jan-25	Dec-25	200%	35,107	77,481	(2,341)	-3%

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WITNESS: A. M. FACKLER

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551	IT0751L	INTEGRATION AND ARCH ILGE25	Jan-25	Dec-25	200%	46,809	51,654	(1,561)	-3%
552	IT1046L	LGE TWR REPL (MULD)-LGE23-24	Jan-23	Mar-25	185%	28,703	198,668	187,176	94%
553	IT1209L	QRADARENHANCE-LGE23	Jan-23	Mar-25	185%	50,211	-	11,971	0%
554	IT1214L	TECH REFRESH DSKTP/LPTP-LGE23	Jan-23	Mar-25	185%	1,055,823	-	(11,487)	0%
555	IT1234L	KY WORKSTATION REFRESH-LGE25	Feb-25	Dec-25	210%	59,840	164,973	15,012	9%
556	IT1490L	EMS/LVL2/QAS REFRESH-LGE24	Jan-24	Mar-25	258%	245,072	-	61,749	0%
557	IT1493L	EACM/JUMPHOST REFRESH-LGE24	Jan-25	Dec-25	200%	91,902	329,956	(9,971)	-3%
558	IT1507L	WAUSAU ENHANCEMENTS - LGE22	Jan-22	Mar-25	158%	-	-	(2,625)	0%
559	IT1508L	RPA-CUSTSERV,ZSSB,PSC,BP-LGE22	May-22	Mar-25	165%	2,251	27,612	26,280	95%
560	IT1558L	QRADARCONSOLIDATION-LGE22	Oct-22	Mar-25	176%	436,883	-	198,807	0%
561	IT1565L	OUTSIDE CABLE PLANT-LGE23	Jan-23	Mar-25	185%	38,202	-	(24)	0%
562	IT1567L	ELIMIN OF LEASE T1-LGE23	Jan-23	Mar-25	185%	133,902	111,740	105,133	94%
563	IT1570L	KY ADMS - LGE 23-26	Jan-23	Dec-26	100%	3,770,124	3,692,921	(396,743)	-11%
564	IT1574L	CMSLGE27	Jan-25	Dec-27	67%	375,671	2,583,494	1,309,302	51%
565	IT1578L	PREPAY FOR SERVICESLGE27	Jan-26	Dec-27	50%	240,045	1,439,764	719,882	50%
566	IT1581L	QRADAR HW 2024 KY-LGE24	Jan-24	Dec-25	150%	175,535	179,113	288,226	161%
567	IT1582L	QRADAR - CORPLGE25	Jan-25	Dec-25	200%	35,107	42,262	(2,341)	-6%
568	IT1584L	QRADAR - KENTUCKY CIP LGE25	Jan-25	Dec-25	200%	24,846	53,991	(1,994)	-4%
569	IT1596L	S-SDLCLGE25	Jan-25	Dec-25	200%	3,511	64,567	(1,951)	-3%
570	IT1612L	STACKVISION UPGRADE-LGE24	Apr-24	Mar-25	301%	67,320	109,776	102,786	94%
571	IT1645L	MAXIMO LICENSE TRUE UP-LGE25	Jan-25	Dec-26	100%	45,900	662,892	0	0%
572	IT1646L	LOTO TECHNOLOGY REFRESH-LGE25	Feb-24	Mar-25	270%	82,620	-	(52)	0%
573	IT1679L	THREAT AND VULNERABILILGE25	Jan-25	Dec-25	200%	351,069	180,319	(4,995)	-3%
574	IT1683L	IAM LGE25	Jan-25	Dec-26	100%	117,023	1,428,650	(18,598)	-1%
575	IT1689L	IAM LGE26	Jan-25	Dec-26	100%	175,535	1,326,041	(0)	0%
576	IT1695L	IAM LGE27	Jan-26	Dec-27	50%	175,535	402,244	297,997	74%
577	IT1707L	ONEPPL APP IMP (APO)-LGE25	Jan-25	Dec-25	200%	117,023	1,188,037	(0)	0%
578	IT1751L	SERVICENOW ITSM / BUSILGE24	Nov-24	Mar-25	658%	468,092	1,040,877	264,679	25%
579	IT1754L	TRPP KY 2024LGE24	Dec-23	Mar-25	247%	120,633	146,394	138,527	95%
580	IT1756L	SERVICENOW ITSM / BUSILGE25	Feb-25	Dec-25	210%	292,558	1,590,231	(47,705)	-3%
581	IT1757L	SKY 2025LGE25	Jan-25	Dec-25	200%	58,512	258,269	0	0%
582	IT1762L	CORP SYSTEMS 2025LGE25	Jan-25	Dec-25	200%	77,767	129,134	(3,902)	-3%
583	IT1780L	LKE MDMS UPGRADELGE27	Feb-26	Dec-27	48%	660,124	1,187,805	1,187,805	100%
584	IT1783L	OMA REPLACEMENT LGE24	Jan-24	Dec-25	150%	187,835	2,110,446	0	0%
585	IT1889L	SUPPLY CHAIN ENHANCEMELGE25	Jan-25	Dec-25	200%	172,391	311,469	(9,412)	-3%
586	IT1936L	GAS WORK STANDARD KNOWLGE25	Jan-25	Dec-25	200%	33,006	107,615	(3,252)	-3%
587	IT1942L	T-RECS REPLACEMENTLGE24	Jan-24	Mar-25	258%	37,687	33,089	29,736	90%
588	IT1949L	UPGRADE POWERPLANLGE25	Jan-25	Jan-26	185%	270,051	629,897	0	0%
589	IT1952L	SINGLE INSTANCE CLOUD LGE26	Jan-25	Dec-27	67%	867,035	15,192,164	0	0%
590	IT1972L	Z MACHINES TO RUN PLLGE24	Oct-24	Dec-25	180%	10,002	147,558	53,982	37%
591	IT1993L	CASCADE ENTERPRISE ALILGE24	Jan-24	Nov-27	77%	18,063	177,253	1,613	1%
592	IT2012L	SOLIDWORKSLGE25	Oct-24	Mar-25	544%	8,002	35,616	20,400	57%
593	IT2013L	ESRI +AUD DEPLOYMENT LGE25	Jan-25	Nov-26	104%	880,966	4,314,022	0	0%
594	IT2043L	GAS PLANNING APPLICATILGE27	Jan-26	Dec-27	50%	80,015	179,971	179,971	100%
595	IT2062L	AZURE CLOUD 2.0LGE24	Jan-24	Mar-25	258%	153,300	166,964	162,641	97%
596	IT2064L	2024 EOL DB OS DC LGE24	Jan-24	Mar-25	258%	175,535	200,103	207,952	104%
597	IT2065L	6GHZ EOL MW MITIGATIONL23-27	Aug-23	Dec-27	77%	3,566,350	997,066	901,918	90%
598	IT2066L	IPAD REFRESH PROJECT ELGE24	Jan-24	Mar-25	258%	173,920	322,927	318,566	99%
599	IT2071L	KY TECHNOLOGY REFRESH LGE24	Jan-24	Mar-25	258%	124,228	102,957	98,738	96%
600	IT2076L	GAS SCADA HW REFRESH ELGE24	Jan-24	Mar-25	258%	86,960	-	(192,660)	0%

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601	IT2080L	RSA HARDWARE REFRESH ELGE24	Jan-24	Mar-25	258%	62,114	5,137	5,105	99%
602	IT2082L	FUSION CENTER ENHANCEMLGE24	Jan-24	Mar-25	258%	23,405	22,057	21,181	96%
603	IT2084L	KY CIP QRADAR ENHANCE-LGE24	Aug-24	Mar-25	416%	36,705	-	(7)	0%
604	IT2085L	ISE HARDWARE REFRESH ELGE24	Jan-24	Mar-25	258%	27,330	816	758	93%
605	IT2089L	MONITOR REPLACEMENT EOLGE24	Jan-24	Mar-25	258%	24,846	30,090	26,650	89%
606	IT2098L	NEXTGEN EOL OS, DB, DCLGE25	Jan-25	Dec-25	200%	468,092	66,359	(1,951)	-3%
607	IT2099L	NETWORK EOL HW REPLACELGE25	Jan-25	Dec-25	200%	351,069	240,156	(7,219)	-3%
608	IT2101L	MICROSOFT SCE AND EA LLGE25	Jan-25	Dec-25	200%	143,992	302,005	(9,126)	-3%
609	IT2103L	IPAD REFRESH PROJECT ELGE25	Jan-25	Dec-25	200%	298,148	791,870	(23,929)	-3%
610	IT2106L	WINDOWS 10.11 UPGRADE LGE25	Jan-25	Dec-25	200%	94,627	18,079	(546)	-3%
611	IT2113L	DESKTOP SOFTWARE PACK LGE25	Jan-25	Dec-25	200%	29,771	16,142	(488)	-3%
612	IT2115L	FUSION CENTER ENHANCEMLGE25	Jan-25	Dec-25	200%	23,405	55,959	(1,561)	-3%
613	IT2122L	MONITOR REPLACEMENT EOLGE25	Feb-25	Dec-25	210%	24,846	32,995	3	0%
614	IT2226L	6GHZ MW MITIGATION EOLGE25	Jan-25	Dec-27	67%	2,739,257	3,449,435	(49,853)	-1%
615	IT2229L	RPA PPL SERVICES 2024 LGE24	Jan-24	Mar-25	258%	41,144	26,611	24,572	92%
616	IT2246L	ARMADILLO REPLACEMENT - LG&E24	Oct-24	Dec-25	180%	400,075	3,049,571	0	0%
617	IT2249L	UPGRADE QUANTUM TMS	Jan-25	Dec-26	100%	16,899	62,738	(638)	-1%
618	IT2254L	TREASURY SW	Jan-25	Dec-25	200%	23,554	67,056	(3,715)	-6%
619	IT2258L	WAUSAU UPGRADE/REPLACEMENT	Jan-25	Dec-26	100%	188,435	140,874	0	0%
620	IT2268L	LG&E TOWER RPL - HOLSCLAW	Jan-26	Dec-28	33%	124,228	17,997	17,997	100%
621	IT2272L	MICROSERVE PLATFORM 23-LGE23	Jan-23	Mar-25	185%	101,843	-	20,178	0%
622	IT2274L	AUTOPILOT 2023 LGE23	Jan-23	Mar-25	185%	186,353	1,355,720	1,180,595	87%
623	IT2276L	DESKTOP SW PACK LGE23	Jan-23	Mar-25	185%	50,083	-	25,907	0%
624	IT2277L	FORTIFY APP SECURITY LGE23	Jan-23	Dec-25	133%	43,428	65,359	62,720	96%
625	IT2279L	WINDOWS 10.11 UPG LGE23	Jan-23	Mar-25	185%	816	75,551	75,472	100%
626	IT2280L	AZURE 23 ENHANCE LGE23	Jan-23	Mar-25	185%	98,270	104,542	104,519	100%
627	IT2281L	EOL HW REPLACE PA LGE23	Jan-23	Mar-25	185%	248,713	335,017	328,860	98%
628	IT2282L	EOL HW REPLACE KY LGE23	Jan-23	Mar-25	185%	171,951	257,367	425,996	166%
629	IT2285L	GLOBAL DESIGN SYSTEM LGE23	Jan-23	Dec-25	133%	12,418	116,451	103,333	89%
630	IT2287L	MS DEFENDER FOR SERV LGE23	Jan-23	Mar-25	185%	2,845	11,700	10,183	87%
631	IT2288L	DNAC HARDWARE REFRESH LGE23	Jan-23	Mar-25	185%	82,102	99,008	100,394	101%
632	IT2289L	VMWARE HORIZON VDI KYA LGE23	Jan-23	Mar-25	185%	415,709	689,979	691,007	100%
633	IT2292L	MCP UPGRADE LGE23	Jan-23	Mar-25	185%	12,990	-	44	0%
634	IT2293L	ISE HW REFRESH PA LGE23	Jan-23	Mar-25	185%	6,432	49,920	48,549	97%
635	IT2294L	ISE HW REFRESH KY LGE23	Jan-23	Mar-25	185%	3,114	40,020	37,458	94%
636	IT2296L	HIGHSPEED CORE NW PA LGE23	Jan-23	Dec-25	133%	-	380,022	413,875	109%
637	IT2297L	HIGHSPEED CORE NW KY LGE23	Jan-23	Dec-25	133%	130,191	336,607	541,348	161%
638	IT2298L	DATABASE AUTOMATION LGE23	Jan-23	Mar-25	185%	1,164	13,413	13,094	98%
639	IT2299L	ITIO FUNDING AUTOM LGE23	Jan-23	Mar-25	185%	23,249	7,170	7,132	99%
640	IT2300L	EXPERIMENT&DAM PLAT LGE23	Jan-23	Mar-25	185%	24,532	-	(31)	0%
641	IT2301L	PA.KY INTERCONNECTPA LGE23	Jan-23	Mar-25	185%	20,893	-	3,530	0%
642	IT2302L	AA ML PLATFORM23-LGE23	Jan-23	Mar-25	185%	123,718	-	1,413	0%
643	IT2305L	CYBERRISKMGMT-LGE23	Jan-23	Mar-25	185%	77,717	-	340	0%
644	IT2307L	RPA PPLS 23-LGE23	Jan-23	Mar-25	185%	3,067	3,884	3,777	97%
645	IT2308L	SERVICENOW IMPBVW-LGE23	Jan-23	Mar-25	185%	349,063	1,155,326	1,242,672	108%
646	IT2309L	CISCOFIREPOWER-LGE23	Nov-23	Mar-25	238%	-	-	1	0%
647	IT2310L	PHOENIX LAPTOPS-LGE23	Nov-23	Mar-25	238%	-	-	0	0%
648	IT2311L	ORACLE ULA23-LGE23	Nov-23	Dec-25	146%	754,357	-	(0)	0%
649	IT2312L	KY BULK POWER24-LGE24	Nov-23	Mar-25	238%	-	97,331	88,208	91%
650	IT2313L	ZOOM TO TEAMS-LGE23	Nov-23	Mar-25	238%	-	(0)	14,397	-11143395%

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651	IT2315L	ABT EXTENSION-LGE24	Jan-24	Mar-25	258%	-	87,567	80,640	92%
652	IT2326L	KY TELECOM CAPIMPROV LGE24	Jan-24	Mar-25	258%	127,832	231,363	(25,649)	-11%
653	IT2333L	DIG ENT PA KY DIG ENT PA LGE24	Jan-24	Dec-25	150%	-	580,985	582,994	100%
654	IT2334L	DIG ENT KY KY DIG ENT KY LGE24	Jan-24	Dec-25	150%	-	539,139	1,001,777	186%
655	IT2337CG	GAS NOM REPT (GNR) - LGE24	Jan-24	Mar-25	258%	-	-	(9,783)	0%
656	IT2338CG	KY CIM APP UPD-LGE24	Feb-24	Dec-25	152%	103,500	136,000	(133,771)	-98%
657	IT2341L	OEBS ENHANCE-LGE24	Feb-24	Mar-25	270%	-	21,283	20,357	96%
658	IT2342L	GENETEC UPGRADE-LGE24	Feb-24	Mar-25	270%	-	-	(180)	0%
659	IT2344L	NETSCALER UPGRADE-LGE24	Feb-24	Mar-25	270%	-	16,976	16,892	100%
660	IT2346CG	KY LDAR 2024 - LGE24	Mar-24	Mar-25	284%	-	-	(936)	0%
661	IT2347L	GOOGLE ANALYTICS GA4-LGE24	Mar-24	Dec-25	154%	-	24,606	21,919	89%
662	IT2348L	TRIPWIRE CYBER ENH-LGE23	Mar-24	Mar-25	284%	-	195,618	194,953	100%
663	IT2349L	DIG WP AZURE AD-LGE24	Apr-24	Mar-25	301%	-	8,306	6,770	82%
664	IT2350L	DIG WP TANIUM - LGE24	Apr-24	Mar-25	301%	-	453	445	98%
665	IT2351L	DIG WORKPLACE SAP UPD-LGE24	Apr-24	Mar-25	301%	-	883	858	97%
666	IT2353L	WIRELESS NTWRK REFRESH LGE24	May-24	Mar-25	320%	-	86,856	77,180	89%
667	IT2357L	KY MS PHONE IMP-LGE24	Dec-24	Dec-27	68%	1,010,968	1,519,366	864,392	57%
668	IT2358L	T MOBILE INSPECTIONS -IN-LGE25	Jan-25	Dec-25	200%	456,543	824,865	(24,926)	-3%
669	IT2360L	HOSTING STRATEGY-LGE25	Jan-25	Dec-25	200%	1,400,659	2,680,970	0	0%
670	IT2362L	CUSTOMER SELF SERVICE / -LGE25	Mar-25	Dec-27	65%	413,737	764,515	0	0%
671	IT2363L	CX ENHANCEMENTS-LGE25	Jan-25	Dec-25	200%	16,756	30,275	(0)	0%
672	IT2366L	CASH FORECASTING SOLUTIO-LGE25	Jan-25	Dec-25	200%	42,884	42,262	(2,341)	-6%
673	IT2367L	CCURE-LGE25	Aug-24	Dec-25	171%	42,884	70,437	(0)	0%
674	IT2369L	ICIMS-LGE25	Jan-25	Dec-25	200%	57,178	107,064	(3,122)	-3%
675	IT2370L	KY POWERPLAN POWERTAX RE-LGE25	Jan-25	Dec-25	200%	109,570	107,982	(0)	0%
676	IT2372L	PEOPLESOFT-LGE25	Jan-25	Dec-25	200%	127,832	232,929	157	0%
677	IT2375L	LOGGING & MONITORING-LGE25	Jan-25	Dec-25	200%	57,178	103,307	0	0%
678	IT2377L	GEN AI INITIATIVES-LGE25	Jan-25	Dec-25	200%	482,131	878,261	(0)	0%
679	IT2379L	RECORDS SYSTEM INTEGRATI-LGE25	Jan-25	Dec-25	200%	85,767	154,961	(0)	0%
680	IT2380L	SOURCE DATA INGESTION TO-LGE25	Jan-25	Dec-25	200%	1,215,037	2,328,398	0	0%
681	IT2383L	T MOBILE INSPECTIONS - A-LGE25	Feb-25	Dec-25	210%	365,234	711,766	59	0%
682	IT2384L	T&D KY ELECTRIC WORK MGM-LGE25	Jan-25	Dec-26	100%	6,127,191	7,838,097	(0)	0%
683	IT2390L	ENGINEERING TOOLSET (CYM-LGE25	Jan-25	Dec-25	200%	51,158	95,792	0	0%
684	IT2391L	ENGINEERING TOOLSETS -LGE25	Jan-25	Nov-25	219%	25,542	50,343	0	0%
685	IT2393L	FERC 2222-LGE25	Jan-25	Dec-26	100%	219,250	336,113	(0)	0%
686	IT2394L	GE AEMS MIGRATION-LGE25	Dec-24	Mar-27	89%	-	57,069	0	0%
687	IT2395L	GEODIGITAL - LKE TX-LGE25	Oct-24	Dec-25	180%	30,314	49,792	(0)	0%
688	IT2398L	TRANSMISSION MODELING-LGE25	Jan-25	Nov-27	69%	109,570	140,377	71,988	51%
689	IT2399L	TRODS -LGE25	Feb-25	Dec-25	210%	91,309	171,047	(4,985)	-3%
690	IT2400L	2025 NETWORK WAN/INTERN-LGE25	Jan-25	Dec-25	200%	35,736	64,567	(0)	0%
691	IT2402L	AVTEC CONSOLE SYSTEM CON-LGE25	Mar-25	Dec-26	100%	85,767	154,961	(0)	0%
692	IT2403L	DECOMMISSION NUTANIX OT/-LGE25	Jan-25	Dec-25	200%	7,147	12,913	(0)	0%
693	IT2404L	EVERGREEN O365-LGE25	Jan-25	Dec-25	200%	343,069	450,796	0	0%
694	IT2405L	NERC-CIP-TSA BACKUP SOLU-LGE25	Jan-25	Dec-26	100%	55,545	71,847	(0)	0%
695	IT2406L	NERC-CIP-TSA HW REFRESH -LGE25	Jan-25	Dec-25	200%	86,790	156,808	0	0%
696	IT2408L	PHOENIX PROJECT-LGE25	Jan-25	Dec-25	200%	142,945	258,269	0	0%
697	IT2410L	CALL CENTER CALL RECORDI-LGE25	Jan-25	Dec-25	200%	182,617	329,946	0	0%
698	IT2411L	CALL CENTER TECHNOLOGY O-LGE25	Jan-25	Dec-27	67%	1,241,212	1,579,997	815,482	52%
699	IT2415L	IVR/IVA OMNI CHANNEL SOL-LGE25	Jan-25	Dec-27	67%	4,294,986	5,360,803	(0)	0%
700	IT2418L	NATIONAL ACCOUNTS MANAGE-LGE25	Jan-25	Dec-25	200%	34,478	54,366	(0)	0%

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701	IT2420L	STREET LIGHT OUTAGE AUTO-LGE25	Jan-25	Jun-25	405%	45,654	74,988	(0)	0%
702	IT2421L	GAS SADE/GAS MAXIMO REPL-LGE26	Jan-26	Dec-27	50%	1,095,703	1,079,823	719,882	67%
703	IT2446L	AVEVA PI SYSTEM PH1-LGE26	Feb-26	Nov-27	50%	73,412	72,348	36,174	50%
704	IT2609L	PROACTIVE CUST NOTIF-LGE24	Nov-24	Mar-25	658%	-	1,336,446	1,295,054	97%
705	IT2623L	DISASTER RECOVERY-LGE25	Jan-25	Dec-25	200%	142,945	258,269	0	0%
706	IT2626L	DATA MGMT SW IMP-LGE25	Jan-25	Dec-25	200%	114,356	206,615	(0)	0%
707	IT2654L	SERVICENOW SAAS CAPITAL -LGE25	Jan-25	Dec-25	200%	857,673	1,596,207	0	0%
708	IT2660L	TFM SOFTWARE IMPLEMENT-LGE25	Jan-25	Dec-25	200%	816,936	1,446,790	132	0%
709	IT2663L	CAPITALIZE LEGACY SAAS-LGE25	Jan-25	Dec-25	200%	2,590,416	4,680,269	0	0%
710	IT2668L	TALENT DEV SW IMPL-LGE25	Jan-25	Mar-25	819%	5,718	7,513	(0)	0%
711	IT2675L	OT CYBERSECURITY PROGRAM-LGE25	Jan-25	Dec-25	200%	60,966	120,165	0	0%
712	IT2678L	CYBERSECURITY TOOL CONSO-LGE25	Jan-25	Dec-25	200%	184,042	336,923	(0)	0%
713	IT2682L	DATA SECURITY SW IMPL-LGE25	Jan-25	Dec-25	200%	139,586	275,127	(0)	0%
714	IT2690L	AMS OPTIMIZATION-LGE25	Jan-25	Dec-25	200%	586,712	1,060,050	(0)	0%
715	IT2706L	CLOUD ERP SAAS CAPITAL 2-LGE25	Jan-25	Dec-25	200%	1,372,277	2,685,844	0	0%
716	IT2708L	CIS TRANSFORMATION-LGE25	Jan-25	Dec-28	50%	48,323,890	55,648,880	23,426,936	42%
717	IT2713L	APPLICATION MODERNIZATIO-LGE25	Jan-25	Dec-25	200%	2,104,527	3,928,091	0	0%
718	IT2718L	KY-MOD WORKSP-HW UPD LGE24	Nov-24	Dec-25	186%	-	230,149	428,702	186%
719	IT2720L	GENAI RATE CASE - LGE25	Nov-24	Dec-25	186%	61,062	125,382	3	0%
720	IT2726L	KY WEB ENHANCEMENTS - LGE25	Jan-25	May-25	486%	21,918	62,306	24	0%
721	IT2728L	KY IVR ENHANCEMENTS - LGE25	Jan-25	May-25	486%	18,265	47,790	20	0%
722	L8-2024	STORM DAMAGE T-LINE LGE 2024	Jan-24	Mar-25	258%	170,942	240,327	240,327	100%
723	L8-25	STORM DAMAGE T-LINE LGE 2025	Jan-25	Dec-25	200%	174,361	687,646	51,038	7%
724	L9-2022	PRIORITY REPL T-LINES LGE 2022	Jan-22	Mar-25	158%	7,482,000	16,104	16,104	100%
725	L9-2023	PRIORITY REPL T-LINES LGE 2023	Dec-22	Mar-25	182%	2,706,000	-	376	0%
726	L9-2024	PRIORITY REPL T-LINES LGE 2024	Jan-24	Mar-25	258%	2,714,000	618,857	569,735	92%
727	L9-2025	PRIORITY REPL T-LINES LGE 2025	Jan-25	Dec-25	200%	2,757,000	3,324,596	(616,776)	-19%
728	L9-CRT25	CRITICAL REPL T-LINES LGE 2025	Jan-25	Dec-25	200%	164,716	441,858	527,453	119%
729	LARM-2024	PRIORITY REPL X-ARMS LGE 2024	Jan-24	Mar-25	241%	811,000	24,678	24,196	98%
730	LARM-2025	PRIORITY REPL X-ARMS LGE 2025	Jan-25	Dec-25	200%	712,000	471,100	25,313	5%
731	LGESCMAGI	LGE AGING INFRASTR	Jan-23	Dec-34	33%	744,002	1,592,112	(188,900)	-12%
732	LGESUBMAI	LGE SUB MAINTENANCE	Jan-23	Dec-34	33%	2,275,002	5,165,625	(612,000)	-12%
733	LI-161653	TEP-CR-WORTHINGTON TAP	Feb-24	Dec-25	152%	2,604,554	3,693,460	94,458	3%
734	LI-161736	TEP-CR-BLUE LICK-CEDAR GROVE	Jun-23	Dec-25	139%	5,813,892	3,435,157	4,479,317	130%
735	LI-162252	DSP LAGRANGE SOUTH	Aug-21	Dec-27	84%	5,169,956	7,748,576	5,605,700	72%
736	LI-162755	TEP-MOT-HARRODS CREEK-TAYLOR	Jan-24	Oct-25	164%	2,809,224	3,952,947	4,240,483	107%
737	LI-163739	PR HURSTBOURNE-BGP RELOCATION	Aug-22	Nov-25	133%	311,054	934,449	227	0%
738	LI-164124	PR CENTERFIELD-TRIMBLE CO SW	Oct-26	Apr-27	43%	924,634	1,839,466	32,479	2%
739	LI-164353	CR MT WASHINGTON-WATT-FRMNT	Jan-23	Mar-25	185%	4,089,641	-	(527)	0%
740	LI-164456	REL FAIRMOUNT TAP MOS	Dec-23	Mar-25	247%	657,324	-	31	0%
741	LI-164755	TEP-CR-SKYLIGHT-HRMNY LANDING	Oct-20	Apr-26	112%	865,484	6,106,376	(71,853)	-1%
742	LI-167338	OXMOOR UNDERGROUND REPLACEMENT	May-22	Mar-25	165%	4,828,851	-	(1,456)	0%
743	LI-167502	EMR CEDAR GROVE	Feb-23	Dec-25	134%	76,318	-	18,526	0%
744	LI-167926	TEP-MOT-AIKEN-EASTWOOD WEST	Feb-24	Dec-25	152%	1,869,612	19,722,986	38,488	0%
745	LI-168434	PR OHIO FALLS RIVER TOWERS	Jun-22	Dec-27	82%	4,562,498	15,337,646	7,139,384	47%
746	LI-168534	TIER 2 FP - CONDUCTOR REPL LGE	Jan-24	Dec-27	75%	1	2	1	50%
747	LI-168537	FP-TOWER COAT LGE	Mar-23	Dec-32	39%	1,200,000	7,525,000	325,000	4%
748	LI-170266	PR CANE RUN SWITCHING-SHIVELY	Apr-23	Jun-28	71%	95,577	457,894	11,729	3%
749	LI-170435	TEP-CR-SKYLIGHT-PENAL FRM 69KV	Mar-26	May-27	67%	8,064,639	8,425,154	4,237,168	50%
750	LI-170436	TEP-MOT-CENTERFIELD-PENAL FRM	Oct-26	May-27	38%	1,298,366	1,467,834	497,461	34%

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751	LI-170437	TEP-CR-BULLITT CO-CEDAR GROVE	Apr-24	May-25	236%	1,557,428	247,769	814,097	329%
752	LI-170732	PR CLAY-MADISON	Jul-23	Sep-28	67%	104,435	412,898	4,127	1%
753	LI-170764	PR FERN VALLEY-BISHOP 6672	Jul-23	May-30	51%	107,134	20,067	20,067	100%
754	LI-171228	LAGRANGE ROAD 69KV RELOCATION	Aug-24	Jul-25	242%	515,725	1,046,677	9,241	1%
755	LI-171452	TL-NL-MSD-PADDYS RUN-ALGONQUIN	Jan-24	Feb-26	139%	0	59,558	(1,952)	-3%
756	LI-171454	TL-MSD-PADDYS RUN 69KV LINE	Jan-24	Dec-26	100%	1,299,273	2,402,476	(1,080,567)	-45%
757	LI-171991	PR CANAL-PADDYS WEST	Jan-24	Jun-25	201%	-	25,068	25,068	100%
758	LI-172042	PR WHAS-CENTERFIELD	Jul-24	Aug-25	214%	-	61,155	(1,049)	-2%
759	LI-172047	PR ASHBOTTOM-MANSLICK	Oct-24	Nov-25	193%	-	17,062	(478)	-3%
760	LI-172048	PR MANSLICK-MILL CREEK SW	Oct-24	Nov-25	193%	-	45,736	(721)	-2%
761	LI-172049	PR AIKEN-OXMOOR	Oct-24	Nov-25	193%	-	17,756	(721)	-4%
762	LI-172050	PR BRECKENRIDGE-HILLCREST	Oct-24	Nov-25	193%	-	21,289	777	4%
763	LI-172052	PR CANE RUN SWITCHING-FARNSLEY	Oct-24	Nov-25	193%	-	18,120	(3,351)	-18%
764	LI-172054	PR CENTERFIELD-LAGRANGE PENAL	Oct-24	Nov-25	193%	-	16,817	(549)	-3%
765	LI-172055	PR CLAY-HANCOK-FLOYD	Oct-24	Nov-25	193%	-	13,196	(873)	-7%
766	LI-172056	PR CLIFTON-HILLCREST	Oct-24	Nov-25	193%	-	8,703	(513)	-6%
767	LI-172057	PR COLLINS-CRESTWOOD	Oct-24	Nov-25	193%	-	31,930	(576)	-2%
768	LI-172060	PR DAHLIA-HIGHLAND	Oct-24	Nov-25	193%	-	12,653	(221)	-2%
769	LI-172061	PR DEL PARK-GRADY	Oct-24	Nov-25	193%	-	20,248	2,618	13%
770	LI-172062	PR ETHEL-DAHLIA	Oct-24	Nov-25	193%	-	13,067	(256)	-2%
771	LI-172063	PR FARNSLEY-PADDYS RUN	Oct-24	Nov-25	193%	-	20,612	(305)	-1%
772	LI-172064	PR FREYS HILL-LYNDON	Oct-24	Nov-25	193%	-	24,259	(2,270)	-9%
773	LI-172065	PR NACHAND-WATTERSON	Oct-24	Nov-25	193%	-	22,085	(399)	-2%
774	LI-172066	PR SEMINOLE-SHIVELY	Oct-24	Nov-25	193%	-	19,704	(1,209)	-6%
775	LI-172067	PR TAYLOR-HARRODS CREEK	Oct-24	Nov-25	193%	-	7,231	(512)	-7%
776	LI-172068	PR WORTHINGTON-FREYS HILL	Oct-24	Nov-25	193%	-	13,907	(827)	-6%
777	LI-172069	PR CANE RUN SWITCH-TERRY	Oct-24	Nov-25	193%	-	38,573	7,560	20%
778	LI-172071	PR TERRY-WEST COUNTY MSD	Oct-24	Nov-25	193%	-	22,446	(10,034)	-45%
779	LI-174625	CAMPGROUND ROAD LOOP	Mar-25	May-26	147%	4,806,428	6,767,370	(1,027,687)	-15%
780	LI-174951	PR WHAS-CENTERFIELD CRT	Oct-24	Sep-25	226%	-	1,108,965	1,255,195	113%
781	LI-175042	PR CANE RUN SW-FARNSLEY CRT	Dec-24	Sep-25	251%	470,025	722,722	475,887	66%
782	LI-175043	CAMPGROUND LINES PRELIM ENG	Oct-24	Dec-26	100%	1,662,709	2,517,782	599	0%
783	LI-175687	PR ALGONQUIN-DIXIE	Feb-25	Apr-25	793%	-	-	50,000	0%
784	LI-175689	PR BLUE LICK-MUD LANE	Feb-25	Apr-25	793%	-	-	50,000	0%
785	LI-175690	PR MILL CREEK SW-PADDYS WEST	Feb-25	Apr-25	793%	-	-	50,000	0%
786	LI-175700	PR TIP TOP-MONUMENT CHEM 6620	Feb-25	Apr-25	793%	-	-	50,000	0%
787	LI-175701	PR BEARGRASS PUMPING-CLIFTON	Feb-25	Apr-25	793%	-	-	50,000	0%
788	LI-175702	PR CENTERFIELD-SKY-HARM LAND	Feb-25	Apr-25	793%	-	-	50,000	0%
789	LI-175704	PR CONESTOGA-BLUE LICK-MT WASH	Feb-25	Apr-25	793%	-	-	50,000	0%
790	LI-175705	PR HARRODS CREEK-HARMONY LAND	Feb-25	Apr-25	793%	-	-	50,000	0%
791	LI-175706	PR HARRODS CREEK-WORTHINGTON	Feb-25	Apr-25	793%	-	-	50,000	0%
792	LI-175707	PR MOUNT WASH-WATT-FAIRMOUNT	Feb-25	Apr-25	793%	-	-	50,000	0%
793	LI-175713	PR WEST COUNTY MSD-MCREEK	Feb-25	Apr-25	793%	-	-	50,000	0%
794	LINS-2021	PRIORITY REPL INSLTRS LGE 2021	Jan-21	Mar-25	144%	761,000	(18,670)	(18,670)	100%
795	LINS-2025	PRIORITY REPL INSLTRS LGE 2025	Jan-25	Dec-25	200%	210,000	194,839	15,618	8%
796	LOTFAIL20	LGE-OTHERFAIL-2020	Dec-19	Mar-25	135%	200,000	3,214	3,214	100%
797	LOTFAIL21	LGE-OTHERFAIL-2021	Jan-21	Mar-25	144%	200,000	4,734	4,734	100%
798	LOTFAIL22	LGE-OTHERFAIL-2022	Jan-22	Jun-25	143%	200,000	952	102,033	10717%
799	LOTFAIL24	LGE-OTHERFAIL-2024	Jan-24	Dec-25	150%	505,999	858,958	807,493	94%
800	LOTFAIL25	LOTFAIL25	Jan-25	Dec-25	200%	1,025,615	2,245,378	203,635	9%

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801	LOTH-2021	PRIORITY REPL OTHER LGE 2021	Jan-21	Mar-25	144%	1,052,000	(7,650)	(7,650)	100%
802	LOTH-2022	PRIORITY REPL OTHER LGE 2022	Jan-22	Mar-25	158%	1,078,000	10,992	10,992	100%
803	LOTH-2024	PRIORITY REPL OTHER LGE 2024	Jan-24	Mar-25	258%	1,133,000	126,399	154,139	122%
804	LOTH-2025	PRIORITY REPL OTHER LGE 2025	Jan-25	Dec-25	200%	1,161,000	331,304	30,119	9%
805	RE-171494	REL CFR UPGRADE-LGE	Aug-23	Mar-25	216%	18,600	-	(1,095)	0%
806	SU-000046	PBR-TIP TOP (2) 138KV BKR	May-22	Dec-25	127%	500,000	-	(4,801)	0%
807	SU-000276	RSC-MILLCREEK SECURITY UPGRDS	Aug-25	Dec-27	59%	3,000,000	3,035,925	353,350	12%
808	SU-000475	PBR ETHEL (3) BKR	Mar-22	Dec-25	126%	1,686,995	3,865,434	6,427	0%
809	SU-000484	PBR-ASHBOTTOM PRLY	Jan-26	Dec-28	33%	1,358,659	6,822,836	1,257,423	18%
810	SU-000512	PRLY-CLOVERPORT 3851	Jan-24	Dec-26	100%	742,310	1,190,308	392,724	33%
811	SU-000535	TEP MIDDLETOWN-BUCKNER 345KV	May-23	Dec-26	100%	2,943,762	4,099,453	(172,630)	-4%
812	SU-000568	RFN CRS FENCE	Oct-21	Dec-25	124%	259,638	2	(1)	-50%
813	SU-000584	PBR BEARGRASS BREAKER REPL	Jun-22	Dec-24	177%	416,990	-	41	0%
814	SU-000591	TEP BLUE LICK RISERS-JUMPERS	Nov-23	Dec-24	271%	17,246	41,389	65,803	159%
815	SU-000601	PBR WATTERSON PRLY	Jan-24	Dec-26	100%	3,306,584	1,638,561	265,901	16%
816	SU-000602	PBR BRECKENRIDGE PRLY	Jan-24	Jun-26	120%	2,888,237	3,728,801	803,405	22%
817	SU-000606	PBR DIXIE	Jan-24	Dec-26	100%	458,452	648,116	(19,816)	-3%
818	SU-000608	PBR FARNSLEY PRLY	Apr-25	Aug-28	51%	1,552,322	1,845,167	565,630	31%
819	SU-000610	PBR CLAY LG&E PRLY	Mar-25	Dec-28	48%	1,844,456	1,727,530	357,536	21%
820	SU-000614	PRLY PADDYS RUN PBR	Sep-23	Sep-27	82%	1,214,897	6,390,731	1,686,420	26%
821	SU-000615	PRLY NORTHSIDE	Jan-24	Dec-25	150%	1,169,052	1,914,010	27,002	1%
822	SU-000617	PRLY ALGONQUIN PBR	Jan-24	Oct-26	106%	3,104,823	4,286,495	(58,130)	-1%
823	SU-000618	PRLY BEARGRASS PBR	Jan-24	Jun-26	120%	3,851,192	5,215,175	41,142	1%
824	SU-000627	PRLY TIP TOP PBR	Jan-24	Sep-26	109%	3,740,465	9,341,648	914,388	10%
825	SU-000628	PRLY SEMINOLE PBR	Jan-24	Dec-28	60%	2,720,860	2,093,707	206,161	10%
826	SU-000631	PRLY ASHBOTTOM	Jan-26	Dec-27	50%	2,909,887	2,821,207	1,172,510	42%
827	SU-000685	FP-XFMR-LGE	Jan-23	Dec-29	57%	16,872,025	16,932,037	960,001	6%
828	SU-000688	TEP-TRIMBLE CO TRV CAPACITORS	Jan-23	Jul-25	155%	1,733,004	1,820,221	(8,229)	0%
829	SU-000699	PRLY EASTWOOD (1)PRLY	Feb-24	Apr-26	130%	281,839	773,584	117,682	15%
830	SU-000700	PBR BISHOP (1)PBR	May-24	Jan-26	152%	394,574	1,584,340	(43,408)	-3%
831	SU-000701	PRLY PADDYS WEST (1)PRLY	Feb-24	Dec-26	100%	281,839	840,958	(110,347)	-13%
832	SU-000702	PBR DAHLIA (1)PRLY (2)PBR	Jan-25	Sep-26	114%	1,070,986	1,319,861	654,706	50%
833	SU-000703	PRLY MIDDLETOWN (9)PRLY (5)PBR	Jan-24	Dec-27	75%	4,678,517	11,013,699	3,701,244	34%
834	SU-000704	PBR CLIFTON (2)PRLY (3)PBR	Jan-24	Dec-27	75%	1,747,398	1,538,213	959,789	62%
835	SU-000706	PBR OXMOOR (2)PRLY (4)PBR	Aug-25	Dec-27	59%	2,145,491	3,311,088	2,444,487	74%
836	SU-000708	PBR DEL PARK (1)PBR	Apr-25	Dec-28	47%	394,568	753,862	155,928	21%
837	SU-000710	PBR MADISON (1)PRLY (3)PBR	Jan-25	Dec-27	67%	1,465,540	2,488,707	1,164,372	47%
838	SU-000715	PRLY TAYLOR (2)PRLY (1)PBR	Aug-25	Dec-28	41%	958,238	1,753,628	191,060	11%
839	SU-000717	PCH ASHBY (3)PRLY	Jan-26	Dec-28	33%	1,521,907	1,249,155	284,438	23%
840	SU-000728	GEP-MILL CREEK MC5 NGCC-NIF	Jan-24	Dec-26	100%	6,283,398	11,089,903	(730,189)	-7%
841	SU-000740	FP - OT IT SECURITY LGE	Jan-24	Dec-29	50%	4,224,114	6,237,897	780,009	13%
842	SU-000743	PR TO MSD FEED - SUBS BKR	Jan-24	Feb-26	139%	1,031,998	1,020,058	(36,852)	-4%
843	SU-000751	PCH-PADDYS RUN CONTROL HOUSE	Nov-23	Apr-25	212%	2,509,473	2,434,553	(865,807)	-36%
844	SU-000758	IP CONNECTIVITY LGE TRANS GRP1	Feb-24	Jan-25	318%	-	403,854	404,639	100%
845	SU-000766	IP CONNECTIVITY LGE IT GROUP1	Jan-24	Dec-24	300%	-	97,659	96,983	99%
846	SU-000769	SPARE RTU PURCHASE - LGE	Feb-24	May-25	219%	-	-	36,537	0%
847	SU-000775	PRLY-AIKEN 6658	Jun-24	Dec-26	100%	103,665	177,696	20,630	12%
848	SU-000779	PRLY-NACHAND 6670	May-24	Nov-25	169%	110,681	323,425	1,451	0%
849	SU-000780	PRLY-WHAS 6658	Jun-24	Dec-26	100%	320,872	458,675	26,440	6%
850	SU-000785	PIN-TRIMBLE CO 345KV SWTCH RPL	Apr-24	Jan-26	150%	1,749,253	3,116,896	145,875	5%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE ($)	CURRENT BUDGET ESTIMATE ($)	TOTAL PROJECT EXPENDITURES ($)	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
851	SU-000800	POR-PADDYS RUN WAVE TRAP RPL	Jan-25	Dec-27	67%	681,084	681,084	266,000	39%
852	SU-000804	REL-AIKEN BREAKER	Jan-26	Dec-28	33%	1,204,132	1,204,132	191,268	16%
853	SU-000805	REL-FAIRMOUNT BREAKER	Jan-26	Dec-28	33%	3,241,879	3,241,879	460,975	14%
854	SU-000806	REL-SMYRNA BREAKER	Jan-26	Dec-28	33%	1,176,287	1,176,287	237,139	20%
855	SU-000807	REL-WHAS BREAKER	Jan-26	Dec-28	33%	1,143,323	1,143,323	194,544	17%
856	SU-000808	REL-COLLINS BREAKER	Jan-26	Dec-28	33%	1,219,472	1,219,472	242,637	20%
857	SU-000809	REL-FREYS HILL BREAKER	Jan-26	Dec-28	33%	1,599,798	1,599,798	273,797	17%
858	SU-000810	REL-LYNDON BREAKER	Jan-26	Jul-28	39%	913,164	913,164	188,799	21%
859	SU-000811	REL-SOUTH PARK BREAKER	Jan-26	Dec-28	33%	1,253,110	1,253,110	246,299	20%
860	SU-000812	REL-HARMONY LANDING BREAKER	Jan-26	Dec-28	33%	2,164,459	2,164,459	338,689	16%
861	SU-000822	LIGHTING ENHANCEMENTS-LGE SUBS	Jun-24	Dec-28	56%	200,000	260,767	56,388	22%
862	SU-000835	ROR-FORD PT ADDITION	Jan-25	Dec-26	100%	956,887	1,369,236	(322,311)	-24%
863	SU-000845	CAMPGROUND RD SUBSTATION	Nov-24	Dec-26	100%	16,982,864	31,165,553	(3,427,453)	-11%
864	SU-000846	WATTERSON 138KV TERM EQUIP	Nov-24	Dec-26	100%	87,376	157,118	21,357	14%
865	SU-000847	PADDYS W LOW SIDE TERM EQUIP	Nov-24	Dec-26	100%	560,789	1,045,124	137,534	13%
866	SU-000879	ROR MIDDLETOWN SECURITY CAMS	Oct-24	Dec-24	902%	-	89,223	89,342	100%
867	SU-000885	PBR HARMONY LANDING (1)	Jan-26	Dec-28	33%	330,505	330,505	72,711	22%
868	SU-000888	PBR OKOLONA (1)	Jan-26	Dec-28	33%	413,133	413,133	90,890	22%
869	SU-000890	PBR STEWART (1)	Jan-26	Dec-28	33%	330,505	330,505	72,711	22%
870	SU-000895	FP DYNASPHERE LG	Jan-25	Dec-34	20%	1,560,003	1,560,003	120,000	8%
871	SU-000903	FP SWTCH-INSU LG	Jan-25	Dec-29	40%	2,760,003	2,760,003	120,000	4%
872	SU-000905	FP CAP BANK LG	Jan-25	Dec-34	20%	1,080,001	1,080,001	120,000	11%
873	SU-000921	CAMPGROUND SUB PRELIMINARY ENG	Nov-24	Sep-26	113%	1,320,923	3,540,893	(1,056,323)	-30%
874	SU-000932	IP CONNECTIVITY LGE TRANS GRP2	Jan-25	Mar-26	161%	-	347	535,604	154491%
875	SU-000934	IP CONNECTIVITY LG&E IT GROUP2	Jan-25	Dec-25	200%	-	-	121,223	0%
876	SU-000949	LGE 25 NESC CMPL BLDNGS/GRNDS	Jan-25	Dec-25	200%	-	2,449	80,000	3267%
877	SU-000950	LGE LEGACY ARRESTER RPL-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
878	SU-000951	LGE XFMR AND BKR BUSHING-2025	Jan-25	Dec-25	200%	-	-	80,000	0%
879	SU-000952	LGE INSTRUMENT XFMRS-2025	Jan-25	Dec-25	200%	-	-	80,000	0%
880	SU-000953	LGE RLY MONITOR CNTRLS-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
881	SU-000954	LGE AC AND DC PANELS-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
882	SU-000955	LGE CAPACITOR-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
883	SU-000956	LGE SWTCHS AND INSULATORS-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
884	SU-000957	LGE TRANSFORMER COOLING-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
885	SU-000958	LGE TOOLS AND EQUIPMENT-2025	Jan-25	Dec-25	200%	-	-	50,000	0%
886	SU-000959	LGE LIGHTING ENHANCEMENTS-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
887	SU-000960	LGE BATTERIES AND CHARGRS-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
888	SU-000962	LGE TSUBS MISC CAP PRGRAM-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
889	SU-000973	CANE RUN SW 138KV TERM EQUIP	May-25	Apr-28	56%	-	-	145,524	0%
890	SUBEXTCBL	LEO SUBSTATION EXIT CABLE	Jan-22	Dec-50	17%	2,463,422	4,021,127	4,919	0%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
ALLOWANCE FOR WORKING CAPITAL
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5

WITNESS: A. M. FACKLER

LINE NO.	WORKING CAPITAL COMPONENT	METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				$		$
	ELECTRIC:					
1	Fuel Stock (a)	Base Period Ending Balance	B-5.1	46,982,075	100%	46,982,075
2	Material And Supplies (a) (b)	Base Period Ending Balance	B-5.1	58,928,009	100%	58,928,009
3	Prepayments (c)	Base Period Ending Balance	B-5.1	8,733,103	100%	8,733,103
4	Other	Base Period Ending Balance	B-5.1	-	100%	-
5	Cash Working Capital	Lead/Lag Study	B-5.2	131,122,294	100%	131,122,294
6	Total Working Capital Requirements			245,765,481		245,765,481

(a) Excludes 25% of Trimble County Inventories
(b) Includes Emission Allowances (ECR amounts excluded)
(c) Excludes PSC Fees

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
ALLOWANCE FOR WORKING CAPITAL
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	WORKING CAPITAL COMPONENT	METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				$		$
	ELECTRIC:					
1	Fuel Stock (a)	13 Month Average Balance	B-5.1	48,216,116	100%	48,216,116
2	Material And Supplies (a) (b)	13 Month Average Balance	B-5.1	60,399,859	100%	60,399,859
3	Prepayments (c)	13 Month Average Balance	B-5.1	8,678,768	100%	8,678,768
4	Other	13 Month Average Balance	B-5.1	-	100%	-
5	Cash Working Capital	Lead/Lag Study	B-5.2	126,666,257	100%	126,666,257
6	Total Working Capital Requirements			243,961,000		243,961,000

(a) Excludes 25% of Trimble County Inventories
(b) Includes Emission Allowances (ECR amounts excluded)
(c) Excludes PSC Fees

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
OTHER WORKING CAPITAL COMPONENTS
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.1
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	BASE PERIOD ENDING TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		$		$
	ELECTRIC:			
1	Fuel Stock (a)	46,982,075	100%	46,982,075
2	Material And Supplies (a) (b)	58,928,009	100%	58,928,009
3	Prepayments (c)	8,733,103	100%	8,733,103
4	Other	-	100%	-
5	Total Other Working Capital	114,643,187		114,643,187

(a) Excludes 25% of Trimble County Inventories
(b) Includes Emission Allowances (ECR amounts excluded)
(c) Excludes PSC Fees

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
OTHER WORKING CAPITAL COMPONENTS
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE B-5.1
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 2 OF 2
WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

		13 MONTH AVERAGE		
LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		$		$
	ELECTRIC:			
1	Fuel Stock (a)	48,216,116	100%	48,216,116
2	Material And Supplies (a) (b)	60,399,859	100%	60,399,859
3	Prepayments (c)	8,678,768	100%	8,678,768
4	Other	-	100%	-
5	Total Other Working Capital	117,294,744		117,294,744

(a) Excludes 25% of Trimble County Inventories
(b) Includes Emission Allowances (ECR amounts excluded)
(c) Excludes PSC Fees

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.2

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	TOTAL COMPANY - ELECTRIC	ALLOCATION FACTOR	BASE PERIOD JURISDICTIONAL	AVERAGE DAILY AMOUNT	REVENUE LAG DAYS	EXPENSE (LEAD)/LAG DAYS	NET (LEAD)/LAG DAYS	WORKING CAPITAL (PROVIDED)/ REQUIRED
	O&M Expenses:								
1	Fuel: Coal	$ 272,033,699	100%	$ 272,033,699	$ 744,788	44.49	(36.67)	7.82	$ 5,827,937
2	Fuel: Gas	61,551,619	100%	61,551,619	168,519	44.49	(39.51)	4.98	839,225
3	Fuel: Oil	-	100%	-	-	44.49	(36.67)	7.82	-
4	Other Non-Fuel Commodities	18,003,190	100%	18,003,190	49,290	44.49	(36.67)	7.82	385,693
5	Purchased Power	59,800,762	100%	59,800,762	163,726	44.49	(23.09)	21.40	3,503,727
6	Payroll Expense	31,485,279	100%	31,485,279	86,202	44.49	(12.00)	32.49	2,800,703
7	Pension Expense	(1,702,839)	100%	(1,702,839)	(4,662)	44.49	-	44.49	(207,418)
8	OPEB Expense	1,150,480	100%	1,150,480	3,150	44.49	-	44.49	140,137
9	Short-Term Incentive Compensation	3,678,727	100%	3,678,727	10,072	44.49	(236.26)	(191.77)	(1,931,470)
10	401k Match Expense	1,474,926	100%	1,474,926	4,038	44.49	(21.39)	23.10	93,281
11	Retirement Income Account Expense	1,078,612	100%	1,078,612	2,953	44.49	(12.00)	32.49	95,946
12	Uncollectible Expense	3,165,058	100%	3,165,058	8,665	44.49	(182.72)	(138.23)	(1,197,826)
13	Major Storm Damage Expense	-	100%	-	-	44.49	-	44.49	-
14	Charges from Affiliates	96,669,103	100%	96,669,103	264,666	44.49	(36.67)	7.82	2,069,685
15	Other O&M	83,734,707	100%	83,734,707	229,253	44.49	(42.77)	1.72	394,315
16	Total O&M Expenses	$ 632,123,321		$ 632,123,321					$ 12,813,934
		-							
17	Depreciation and Amortization Expense								
18	Depreciation and Amortization	$ 249,025,606	100%	$ 249,025,606	$ 681,795	44.49	-	44.49	$ 30,333,057
19	Regulatory Debits	7,021,786	100%	7,021,786	19,225	44.49	-	44.49	855,303
20	Amortization of Regulatory Assets	-	100%	-	-	44.49	-	44.49	-
21	Amortization of Regulatory Liabilities	(817,718)	100%	(817,718)	(2,239)	44.49	-	44.49	(99,604)
22	Total Depreciation and Amortization Expense	$ 255,229,673		$ 255,229,673					$ 31,088,756
23	Income Tax Expense:								
24	Current: Federal	$ 41,830,999	100%	$ 41,830,999	$ 114,527	44.49	(38.50)	5.99	$ 686,017
25	Current: State	12,210,573	100%	12,210,573	33,431	44.49	(38.50)	5.99	200,250
26	Deferred: Federal and State (Including ITC)	(909,007)	100%	(909,007)	(2,489)	44.49	-	44.49	(110,723)
27	Total Income Tax Expense	$ 53,132,564		$ 53,132,564					$ 775,544
28	Taxes Other Than Income								
29	Property Tax Expense	$ 35,406,343	100%	$ 35,406,343	$ 96,937	44.49	(224.87)	(180.38)	$ (17,485,547)
30	Payroll Tax Expense	6,667,214	100%	6,667,214	18,254	44.49	(39.15)	5.34	97,475
31	Other Taxes	1,903,727	100%	1,903,727	5,212	44.49	155.22	199.71	1,040,913
32	Total Taxes Other Than Income	$ 43,977,284		$ 43,977,284					$ (16,347,159)
33	AFUDC	$ -	0%	$ -	$ -	44.49	(44.49)	-	$ -
34	(Gain)/Loss on Disposition of Property	$ -	0%	$ -	$ -	44.49	(44.49)	-	$ -
35	(Gain)/Loss on Disposition of Allowances	$ (164,445)	100%	$ (164,445)	$ (450)	44.49	(44.49)	-	$ -
36	Charitable Donations	$ 427,193	0%	$ -	$ -	44.49	(44.49)	-	$ -
37	Interest on Customer Deposits	$ 1,249,757	0%	$ -	$ -	-	-	-	$ -
38	Other (Income)/Expense	$ (11,006,792)	0%	$ -	$ -	44.49	(44.49)	-	$ -
39	Other Interest Expense/(Income)	$ 525,287	0%	$ -	$ -	44.49	(44.49)	-	$ -
40	Interest Expense	$ 81,261,487	100%	$ 81,261,487	$ 222,482	44.49	(88.91)	(44.42)	$ (9,882,643)
41	Income Available for Common Equity	$ 228,325,250		$ 215,822,121	$ 590,889	44.49	(44.49)	-	$ -
42	Total	$1,285,080,578		$ 1,281,382,004	$ 812,920				$ 18,448,432
43	Sales Taxes	$ 29,893,211	100%	$ 29,893,211	$ 81,843	44.49	(39.92)	4.57	$ 374,023
44	School Taxes	$ 3,310,736	100%	$ 3,310,736	$ 9,064	44.49	(34.75)	9.74	$ 88,286
45	Franchise Fees	$ 1,068,593	100%	$ 1,068,593	$ 2,926	44.49	(81.66)	(37.17)	$ (108,746)
46	Cash Working Capital (Lead/Lag)								$ 18,801,995
47	Additional Cash Working Capital Items (Page 2)								$ 124,421,934
48	Total Cash Working Capital (Line 46 + 47)								$ 143,223,929
49	ECR Cash Working Capital (Page 3)								$ 431,979
50	CPCN Cash Working Capital (Page 3)								$ 11,893,625
51	AMI Cash Working Capital (Page 3)								$ (223,969)
52	Jurisdictional Cash Working Capital (Line 48 - 49 - 50 - 51)								$ 131,122,294

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT NO.	DESCRIPTION	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	BASE PERIOD ENDING BALANCE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		Additional Uses of Cash Working Capital:																
1	128	Prepaid Pension	27,560,691	27,644,259	25,707,027	25,152,007	19,268,138	19,258,706	19,259,354	20,055,302	20,855,913	21,648,336	22,430,992	23,228,626	24,041,114	24,041,114	100%	24,041,114
2	182	Regulatory Asset - FAS 158 Pension	137,274,712	136,626,571	136,047,733	135,468,895	148,758,430	148,136,096	147,513,762	146,651,306	146,028,971	145,406,637	144,544,181	143,921,846	143,299,512	143,299,512	100%	143,299,512
3	183	Preliminary Survey	5,832,448	5,627,354	6,094,054	5,964,898	5,656,123	6,086,062	6,459,635	32,318,200	32,318,200	32,318,200	32,318,200	32,268,200	25,268,200	25,268,200	100%	25,268,200
4	184	Clearing Accts - Pension	6,384,025	7,213,603	8,043,180	8,872,758	-	-	-	-	-	-	-	-	-	-	100%	-
5	186	Misc Deferred Debits	922,227	2,201,445	5,219,614	5,405,802	5,605,910	6,311,414	6,536,834	6,028,902	6,155,679	6,331,259	6,428,781	6,432,866	6,628,983	6,628,983	100%	6,628,983
6	188	Research/Dev/Demo Exp	161	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	-
7		Total Uses of Cash Working Capital														199,237,810		199,237,810

LINE NO.	ACCT NO.	DESCRIPTION	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	BASE PERIOD ENDING BALANCE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		Additional Sources of Cash Working Capital:																
8	228.2	Misc Long Term Liabilities	(3,583,309)	(3,505,634)	(3,491,850)	(3,491,850)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	100%	(3,191,276)
9	228.3	Accum Provision For Post Retirement Benefits	(31,638,874)	(31,629,128)	(31,406,559)	(31,375,092)	(32,347,701)	(32,385,461)	(32,354,715)	(32,562,654)	(32,756,263)	(32,964,202)	(33,172,140)	(33,365,750)	(33,573,688)	(33,573,688)	100%	(33,573,688)
10	242	Misc Liability	(9,836,588)	(11,384,515)	(11,651,162)	(11,601,036)	(11,445,665)	(9,760,463)	(8,560,181)	(6,429,293)	(6,638,018)	(6,834,556)	(7,025,181)	(7,229,505)	(7,428,385)	(7,428,385)	100%	(7,428,385)
11	253	Other Deferred Credits	(2,319,543)	(2,375,145)	(2,384,590)	(2,383,340)	(3,401,815)	(3,262,957)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	100%	(3,385,098)
12	143/232	Net Accrued CWIP													(26,709,388)	(26,709,388)	100%	(26,709,388)
13	143/232	Net Accrued RWIP													(528,040)	(528,040)	100%	(528,040)
14		Total Sources of Cash Working Capital														(74,815,875)		(74,815,875)
15		Total Uses / (Sources) of Cash Working Capital (Line 7 + 14)														124,421,934		124,421,934

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT NO.	DESCRIPTION	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
1		ECR Operating And Maintenance Expense		116,532	169,828	206,482	293,757	204,366	370,765	245,140	283,682	278,040	347,348	516,690	423,202	3,455,833	100%	3,455,833
2		Electric Power Purchased		-	-	-	-	-	-	-	-	-	-	-	-	-	100%	-
3		O&M Less Purchase Power Expense (Line 1 - 2)														3,455,833		3,455,833
4		ECR Cash Working Capital (12.5% Of Line 3)														431,979		431,979
		Cash Working Capital Adjustments																
5	183	Preliminary Survey - Mercer County Land	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	100%	3,581,620
6	183	Preliminary Survey - 2025 CPCN	-	-	-	-	-	-	216,591	26,075,157	26,075,157	26,075,157	26,075,157	26,025,157	19,025,157	19,025,157	100%	19,025,157
7	143/232	Net Accrued CWIP - CPCN													(10,713,151)	(10,713,151)	100%	(10,713,151)
8	143/232	Net Accrued CWIP - AMI													(223,969)	(223,969)	100%	(223,969)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	TOTAL COMPANY - ELECTRIC	ALLOCATION FACTOR	FORECAST PERIOD JURISDICTIONAL	AVERAGE DAILY AMOUNT	REVENUE LAG DAYS	EXPENSE (LEAD)/LAG DAYS	NET (LEAD)/LAG DAYS	WORKING CAPITAL (PROVIDED)/ REQUIRED
	O&M Expenses:								
1	Fuel: Coal	$ 268,549,098	100%	$ 268,549,098	$ 735,247	44.49	(36.67)	7.82	$ 5,753,284
2	Fuel: Gas	63,639,740	100%	63,639,740	174,236	44.49	(39.51)	4.98	867,696
3	Fuel: Oil	-	100%	-	-	44.49	(36.67)	7.82	-
4	Other Non-Fuel Commodities	18,558,297	100%	18,558,297	50,810	44.49	(36.67)	7.82	397,585
5	Purchased Power	55,395,460	100%	55,395,460	151,665	44.49	(23.09)	21.40	3,245,620
6	Payroll Expense	32,268,552	100%	32,268,552	88,346	44.49	(12.00)	32.49	2,870,377
7	Pension Expense	164,109	100%	164,109	449	44.49	-	44.49	19,990
8	OPEB Expense	1,303,440	100%	1,303,440	3,569	44.49	-	44.49	158,768
9	Short-Term Incentive Compensation	3,176,286	100%	3,176,286	8,696	44.49	(236.26)	(191.77)	(1,667,670)
10	401k Match Expense	1,302,778	100%	1,302,778	3,567	44.49	(21.39)	23.10	82,393
11	Retirement Income Account Expense	1,270,230	100%	1,270,230	3,478	44.49	(12.00)	32.49	112,990
12	Uncollectible Expense	2,937,423	100%	2,937,423	8,042	44.49	(182.72)	(138.23)	(1,111,677)
13	Major Storm Damage Expense	-	100%	-	-	44.49	-	44.49	-
14	Charges from Affiliates	113,921,655	100%	113,921,655	311,900	44.49	(36.67)	7.82	2,439,062
15	Other O&M	97,783,944	100%	97,783,944	267,718	44.49	(42.77)	1.72	460,475
16	Total O&M Expenses	$ 660,271,011		$ 660,271,011					$ 13,628,894
		-							
17	Depreciation and Amortization Expense								
18	Depreciation and Amortization	$ 287,837,890	100%	$ 287,837,890	$ 788,057	44.49	-	44.49	$ 35,060,664
19	Regulatory Debits	14,418,018	100%	14,418,018	39,474	44.49	-	44.49	1,756,215
20	Amortization of Regulatory Assets	-	100%	-	-	44.49	-	44.49	-
21	Amortization of Regulatory Liabilities	(9,544,316)	100%	(9,544,316)	(26,131)	44.49	-	44.49	(1,162,564)
22	Total Depreciation and Amortization Expense	$ 292,711,591		$ 292,711,591					$ 35,654,315
23	Income Tax Expense:								
24	Current: Federal	$ 27,936,028	100%	$ 27,936,028	$ 76,485	44.49	(38.50)	5.99	$ 458,143
25	Current: State	9,347,172	100%	9,347,172	25,591	44.49	(38.50)	5.99	153,291
26	Deferred: Federal and State (Including ITC)	(1,311,968)	100%	(1,311,968)	(3,592)	44.49	-	44.49	(159,807)
27	Total Income Tax Expense	$ 35,971,232		$ 35,971,232					$ 451,627
28	Taxes Other Than Income								
29	Property Tax Expense	$ 41,224,888	100%	$ 41,224,888	$ 112,868	44.49	(224.87)	(180.38)	$ (20,359,056)
30	Payroll Tax Expense	7,165,253	100%	7,165,253	19,617	44.49	(39.15)	5.34	104,757
31	Other Taxes	1,947,595	100%	1,947,595	5,332	44.49	155.22	199.71	1,064,899
32	Total Taxes Other Than Income	$ 50,337,736		$ 50,337,736					$ (19,189,401)
33	AFUDC	$ -	0%	$ -	$ -	44.49	(44.49)	-	$ -
34	(Gain)/Loss on Disposition of Property	$ -	0%	$ -	$ -	44.49	(44.49)	-	$ -
35	(Gain)/Loss on Disposition of Allowances	$ (186,019)	100%	$ (186,019)	$ (509)	44.49	(44.49)	-	$ -
36	Charitable Donations	$ 405,223	0%	$ -	$ -	44.49	(44.49)	-	$ -
37	Interest on Customer Deposits	$ 1,176,996	0%	$ -	$ -	-	-	-	$ -
38	Other (Income)/Expense	$ (28,574,488)	0%	$ -	$ -	44.49	(44.49)	-	$ -
39	Other Interest Expense/(Income)	$ 1,397,382	0%	$ -	$ -	44.49	(44.49)	-	$ -
40	Interest Expense	$ 96,610,920	100%	$ 96,610,920	$ 264,506	44.49	(88.91)	(44.42)	$ (11,749,369)
41	Income Available for Common Equity	$ 201,038,408		$ 184,987,837	$ 506,469	44.49	(44.49)	-	$ -
42	Total	$1,311,159,993		$ 1,320,704,309	$ 770,466				$ 18,796,067
43	Sales Taxes	$ 29,893,211	100%	$ 29,893,211	$ 81,843	44.49	(39.92)	4.57	$ 374,023
44	Gross Receipts Taxes	$ 3,310,736	100%	$ 3,310,736	$ 9,064	44.49	(34.75)	9.74	$ 88,286
45	Franchise Fees	$ 1,068,593	100%	$ 1,068,593	$ 2,926	44.49	(81.66)	(37.17)	$ (108,746)
46	Cash Working Capital (Lead/Lag)								$ 19,149,630
47	Additional Cash Working Capital Items (Page 5)								$ 89,206,633
48	Total Cash Working Capital (Line 46 + 47)								$ 108,356,263
49	ECR Cash Working Capital (Page 6)								$ 665,003
50	CPCN Cash Working Capital (Page 6)								$ (18,974,996)
51	Jurisdictional Cash Working Capital (Line 48 - 49 - 50)								$ 126,666,257

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT NO.	DESCRIPTION	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		Additional Uses of Cash Working Capital:																
1	128	Prepaid Pension	27,258,009	27,838,409	28,418,808	28,999,207	29,579,606	30,160,006	30,740,405	31,320,804	31,901,204	32,481,603	33,062,002	33,642,401	34,222,801	30,740,405	100%	30,740,405
2	182	Regulatory Asset - FAS 158 Pension	140,329,931	139,674,093	139,018,256	138,118,479	137,462,641	136,806,804	135,907,027	135,251,189	134,595,352	133,695,575	133,039,737	132,383,899	131,484,122	135,982,085	100%	135,982,085
3	183	Preliminary Survey	7,318,200	7,318,200	7,318,200	7,318,200	7,318,200	7,318,200	7,318,200	7,318,200	7,318,200	7,318,200	7,318,200	7,318,200	7,318,200	7,318,200	100%	7,318,200
4	184	Clearing Accts - Pension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	-
5	186	Misc Deferred Debits	7,177,455	7,447,303	7,619,643	7,801,922	5,731,445	5,931,737	6,117,291	6,317,846	6,517,928	6,700,770	6,888,285	6,904,684	7,086,047	6,787,874	100%	6,787,874
6	188	Research/Dev/Demo Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	-
7		Total Uses of Cash Working Capital														180,828,564		180,828,564

LINE NO.	ACCT NO.	DESCRIPTION	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		Additional Sources of Cash Working Capital:																
8	228.2	Misc Long Term Liabilities	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	(3,191,276)	100%	(3,191,276)
9	228.3	Accum Provision For Post Retirement Benefits	(34,391,113)	(34,584,297)	(34,791,136)	(34,997,974)	(35,191,159)	(35,397,997)	(35,604,836)	(35,798,020)	(36,004,858)	(36,211,697)	(36,404,881)	(36,611,719)	(36,818,558)	(35,600,634)	100%	(35,600,634)
10	242	Misc Liability	(8,194,120)	(8,433,132)	(8,663,102)	(6,281,918)	(6,526,501)	(6,745,407)	(6,983,744)	(7,223,810)	(7,457,870)	(7,703,238)	(7,946,022)	(8,151,706)	(8,363,959)	(7,590,348)	100%	(7,590,348)
11	253	Other Deferred Credits	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	(3,385,098)	100%	(3,385,098)
12	143/232	Net Accrued CWIP	(42,122,597)	(51,184,887)	(35,076,712)	(36,932,255)	(44,155,224)	(38,406,103)	(42,141,049)	(39,956,529)	(38,384,359)	(42,741,113)	(41,218,501)	(36,072,604)	(43,575,372)	(40,920,562)	100%	(40,920,562)
13	143/232	Net Accrued RWIP	(1,712,169)	(619,730)	(750,144)	(890,411)	(2,319,566)	(743,474)	(992,444)	(706,460)	(713,825)	(656,489)	(789,554)	(629,497)	(618,398)	(934,012)	100%	(934,012)
14		Total Sources of Cash Working Capital														(91,621,931)		(91,621,931)
15		Total Uses / (Sources) of Cash Working Capital (Line 7 + 14)														89,206,633		89,206,633

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT NO.	DESCRIPTION	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	TOTAL COMPANY	JURIS. PERCENT	JURIS. AMOUNT
1		ECR Operating And Maintenance Expense		455,210	443,762	441,444	437,142	437,584	439,033	444,250	443,515	441,511	442,726	441,462	452,384	5,320,022	100%	5,320,022
2		Electric Power Purchased		-	-	-	-	-	-	-	-	-	-	-	-	-	100%	-
3		O&M Less Purchase Power Expense (Line 1 - 2)														5,320,022		5,320,022
4		ECR Cash Working Capital (12.5% Of Line 3)														665,003		665,003
	Cash Working Capital Adjustments																	
5	183	Preliminary Survey - Mercer County Land	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	3,581,620	100%	3,581,620
6	183	Preliminary Survey - 2025 CPCN	1,075,157	1,075,157	1,075,157	1,075,157	1,075,157	1,075,157	1,075,157	1,075,157	1,075,157	1,075,157	1,075,157	1,075,157	1,075,157	1,075,157	100%	1,075,157
7	143/232	Net Accrued CWIP - CPCN	(26,330,638)	(36,845,914)	(22,003,286)	(19,762,138)	(22,854,723)	(21,387,426)	(25,081,321)	(20,923,387)	(20,641,339)	(23,884,845)	(21,192,519)	(19,639,517)	(26,665,995)	(23,631,773)	100%	(23,631,773)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

			END OF BASE PERIOD				
LINE NO.	ACCT. NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$		$	$	$
1	252	Customer Advances For Construction	4,629,354	100%	4,629,354	-	4,629,354
2	255	Deferred Investment Tax Credits (a)	29,117,376	100%	29,117,376	(29,117,376)	-
3	190, 282, 283	Accumulated Deferred Income Taxes (b)	971,055,582	100%	971,055,582	(65,206,564)	905,849,018
4	101, 108, 182, 230	Unamortized Closure Cost (b)	(73,529,965)	100%	(73,529,965)	73,529,965	-

(a) Adjustment reflects LG&E's election to amortize ITCs to the Income Statement.
(b) Adjustment reflects applicable ECR, DSM, AMI, and Proforma jurisdictional amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

			13 MONTH AVERAGE FORECASTED PERIOD				
LINE NO.	ACCT. NO.	DESCRIPTION	FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$		$	$	$
1	252	Customer Advances For Construction	4,629,354	100%	4,629,354	-	4,629,354
2	255	Deferred Investment Tax Credits (a)	28,159,351	100%	28,159,351	(28,159,351)	-
3	190, 282, 283	Accumulated Deferred Income Taxes (b)	961,958,500	100%	961,958,500	(68,032,923)	893,925,577
4	101, 108, 182, 230	Unamortized Closure Cost (b)	(72,558,571)	100%	(72,558,571)	72,558,571	-

(a) Adjustment reflects LG&E's election to amortize ITCs to the Income Statement.
(b) Adjustment reflects applicable ECR, DSM, and Proforma jurisdictional amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
JURISDICTIONAL PERCENTAGES
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVI
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	ACCT NO.	ACCOUNT NAME	JURIS. PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION

ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
JURISDICTIONAL STATISTICS - RATE BASE
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7.1
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)

ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE B-7.2
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 1
WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE

NO CHANGE IN JURISDICTIONAL PROCEDURES
ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2020 - 2024 AND BASE AND FORECAST PERIODS

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	13 MONTH AVG FORECAST PERIOD	% CHANGE	BASE PERIOD ENDING AUG 2025	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
1	ASSETS													
2	UTILITY PLANT													
3	Utility Plant	$ 9,632,630,694	6.9%	$ 9,010,444,282	1.5%	$ 8,879,284,511	0.2%	$ 8,857,869,631	2.8%	$ 8,619,224,724	2.7%	$ 8,391,174,966	5.6%	$ 7,947,826,604
4	Construction Work in Progress	1,078,306,388	24.5%	866,389,392	92.4%	450,361,122	43.4%	313,985,972	14.8%	273,472,499	13.1%	241,862,552	-24.3%	319,676,501
5	Total Utility Plant	$ 10,710,937,082	8.4%	$ 9,876,833,674	5.9%	$ 9,329,645,633	1.7%	$ 9,171,855,603	3.1%	$ 8,892,697,224	3.0%	$ 8,633,037,518	4.4%	$ 8,267,503,105
6	Less: Accumulated Provision for Depreciation	3,407,876,803	5.9%	3,218,667,183	5.0%	3,065,963,718	1.6%	3,017,090,669	7.1%	2,816,608,021	7.9%	2,611,131,405	5.6%	2,471,541,416
7	Net Utility Plant	$ 7,303,060,279	9.7%	$ 6,658,166,491	6.3%	$ 6,263,681,915	1.8%	$ 6,154,764,935	1.3%	$ 6,076,089,203	0.9%	$ 6,021,906,114	3.9%	$ 5,795,961,689
8	OTHER PROPERTY AND INVESTMENTS													
9	Nonutility Property-Less Reserve	$ 273,863	0.0%	$ 273,863	0.0%	$ 273,863	-0.5%	$ 275,183	0.0%	$ 275,183	-67.3%	$ 840,343	0.0%	$ 833,231
10	Other Investments	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286
11	Special Funds	47,721,144	14.7%	41,596,661	-6.5%	44,491,790	100.0%	59,234,503	0.0%	51,578,133	-39.1%	84,690,591	8.8%	77,847,583
12	Total Other Property and Investments	$ 48,589,293	14.4%	$ 42,464,810	-6.4%	$ 45,359,939	-24.5%	$ 60,103,971	14.6%	$ 52,447,602	-39.1%	$ 86,125,220	8.6%	$ 79,275,100
13	CURRENT AND ACCRUED ASSETS													
14	Cash	$ 5,180,000	0.0%	$ 5,180,000	-34.1%	$ 7,857,608	-0.1%	$ 7,863,566	6.7%	$ 7,370,677	-19.5%	$ 9,156,294	42.5%	$ 6,425,479
15	Temporary Cash Investments	57,064,808	0.0%	531,428,577		-	-100.0%	10,126,688	-88.2%	85,911,284		-	-100.0%	668,000
16	Customer Accounts Receivable	131,936,594	-1.0%	133,314,406	-1.9%	135,872,407	15.3%	117,824,235	-26.5%	160,328,098	20.8%	132,742,637	3.3%	128,495,290
17	Other Accounts Receivable	20,193,671	0.0%	20,193,671	-8.4%	22,056,328	23.7%	17,823,659	40.0%	12,733,102	-38.6%	20,725,060	-40.0%	34,521,857
18	Less: Accum Prov. for Uncollectable Accts-Credit	4,056,799	0.0%	4,056,799	1.3%	4,005,943	-23.3%	5,223,588	10.9%	4,709,300	38.0%	3,413,022	6.6%	3,202,508
19	Notes Receivable	786,704	-4.9%	826,977	100.0%	40,181	0.0%	-	0.0%	1,329,908	0.0%	2,064,132	0.0%	396,440
20	Accounts Receivable from Assoc. Companies	21,755,262	0.0%	21,755,262	-45.6%	40,004,380	37.4%	29,109,898	-21.7%	37,195,388	6.7%	34,846,262	121.3%	15,743,313
21	Fuel	51,282,380	3.2%	49,670,622	-22.8%	64,356,398	28.5%	50,079,431	14.0%	43,923,637	39.4%	31,509,061	-18.0%	38,423,340
22	Plant Materials and Operating Supplies	64,538,219	2.7%	62,863,565	0.7%	62,447,577	6.2%	58,799,337	10.6%	53,167,535	10.4%	48,158,123	0.5%	47,916,473
23	Stores Expense Undistributed	1,166,342	0.0%	1,166,342	4.0%	1,121,787	571.4%	167,076	-217.5%	(142,247)	-121.9%	648,058	-74.7%	2,556,900
24	Gas Stored Underground	27,027,872	-8.2%	29,451,007	0.4%	29,321,830	-14.0%	34,080,125	-49.9%	68,082,667	25.6%	54,184,489	81.5%	29,861,205
25	Prepayments	11,716,734	-7.9%	12,718,748	30.5%	9,746,215	-20.0%	12,180,618	-28.8%	17,111,813	-17.9%	20,831,581	6.2%	19,612,596
26	Interest, Dividends, and Rents Receivable	4,041,205	0.0%	4,041,205	4.7%	3,858,614	67.1%	2,309,650	37.7%	1,677,390	60.6%	1,044,206	-19.3%	1,293,287
27	Accrued Utility Revenues	80,876,945	1.5%	79,718,583	-8.9%	87,526,223	-0.5%	87,922,168	-21.4%	111,877,544	39.5%	80,173,363	0.5%	79,750,722
28	Miscellaneous Current Assets	435,202	0.0%	435,202	-47.9%	835,596	194.9%	283,347	212272.2%	133	-1.3%	135	-1.3%	137
29	Total Current and Accrued Assets	$ 473,945,139	-50.0%	$ 948,707,369	105.8%	$ 461,039,199	8.9%	$ 423,346,207	-29.0%	$ 595,857,628	37.7%	$ 432,670,378	7.5%	$ 402,462,531
30	DEFERRED DEBITS													
31	Unamortized Debt Expense	$ 20,875,323	-5.4%	$ 22,077,304	55.3%	$ 14,212,438	-10.1%	$ 15,805,234	6.2%	$ 14,889,331	-8.3%	$ 16,234,169	6.8%	$ 15,196,035
32	Other Regulatory Assets	495,509,567	-1.6%	503,597,778	1.7%	495,308,990	25.7%	393,959,096	3.3%	381,438,758	2.9%	370,609,867	1.0%	366,994,725
33	Miscellaneous Deferred Debits	25,614,626	-41.2%	43,587,164	178.4%	15,655,929	19.3%	13,124,287	141.6%	5,432,579	19.0%	4,563,757	-55.5%	10,245,071
34	Unamortized Loss on Re-Acquired Debt	7,647,481	-10.3%	8,521,918	-7.7%	9,229,847	-10.4%	10,296,106	-8.1%	11,208,752	-8.6%	12,257,457	-8.0%	13,318,104
35	Accumulated Deferred Income Taxes	175,769,806	0.3%	175,284,602	-0.9%	176,815,964	-4.2%	184,635,787	-0.1%	184,752,862	-15.8%	219,479,984	-13.6%	253,973,688
36	Total Deferred Debits	$ 725,416,802	-3.7%	$ 753,068,766	5.9%	$ 711,223,167	15.1%	$ 617,820,510	3.4%	$ 597,722,282	-4.1%	$ 623,145,235	-5.5%	$ 659,727,623
37	TOTAL ASSETS	$ 8,551,011,512	1.8%	$ 8,402,407,436	12.3%	$ 7,481,304,220	3.1%	$ 7,256,035,623	-0.9%	$ 7,322,116,714	2.2%	$ 7,163,846,946	3.3%	$ 6,937,426,943

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2020 - 2024 AND BASE AND FORECAST PERIODS

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	13 MONTH AVG FORECAST PERIOD	% CHANGE	BASE PERIOD ENDING AUG 2025	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
1	LIABILITIES & PROPRIETARY CAPITAL													
2	PROPRIETARY CAPITAL													
3	Common Stock Issued	$ 425,170,424	0.0%	$ 425,170,424	0.0%	$ 425,170,424	0.0%	$ 425,170,424	0.0%	$ 425,170,424	0.0%	$ 425,170,424	0.0%	$ 425,170,424
4	Paid in Capital	1,177,158,929	33.8%	879,522,991	11.6%	788,081,499	-1.4%	799,081,499	-10.5%	893,081,499	11.2%	803,081,499	10.1%	729,081,499
5	(Less) Capital Stock Expense	835,889	0.0%	835,889	0.0%	835,889	0.0%	835,889	0.0%	835,889	0.0%	835,889	0.0%	835,889
6	Retained Earnings	1,831,303,457	3.2%	1,774,816,929	6.3%	1,669,268,425	7.0%	1,559,572,731	6.8%	1,460,116,715	-0.2%	1,462,933,475	4.1%	1,405,810,021
7	Total Proprietary Capital	$ 3,432,796,922	11.5%	$ 3,078,674,455	6.8%	$ 2,881,684,460	3.5%	$ 2,782,988,766	0.2%	$ 2,777,532,750	3.2%	$ 2,690,349,509	5.1%	$ 2,559,226,055
8	LONG-TERM DEBT													
9	Bonds	2,970,181,578	-9.6%	3,285,334,634	32.2%	2,485,141,652	0.0%	2,484,852,180	7.1%	2,320,494,583	14.9%	2,020,295,681	0.0%	2,020,097,225
10	Total Long-Term Debt	$ 2,970,181,578	-9.6%	$ 3,285,334,634	32.2%	$ 2,485,141,652	0.0%	$ 2,484,852,180	7.1%	$ 2,320,494,583	14.9%	$ 2,020,295,681	0.0%	$ 2,020,097,225
11	OTHER NON-CURRENT LIABILITIES													
12	Accumulated Prov for Postretirement Benefits	49,214,846	5.7%	46,542,679	3.6%	44,928,291	-3.7%	46,676,923	-13.6%	54,017,590	-0.5%	54,306,510	-21.0%	68,740,674
13	Total Other Non-Current Liabilities	$ 49,214,846	5.7%	$ 46,542,679	3.6%	$ 44,928,291	-3.7%	$ 46,676,923	-13.6%	$ 54,017,590	-0.5%	$ 54,306,510	-21.0%	$ 68,740,674
14	CURRENT AND ACCRUED LIABILITIES													
15	Notes Payable	$ 111,227,584		$ -	-100.0%	$ 24,960,667		$ -	-100.0%	$ 179,259,979	159.8%	$ 68,992,123	-73.7%	$ 261,901,189
16	Accounts Payable	167,574,628	8.4%	154,656,627	-9.6%	171,018,064	32.4%	129,132,587	-25.8%	174,071,086	3.2%	168,734,925	-1.0%	170,379,354
17	Notes Payable to Associated Companies	-	0.0%	-	0.0%	43,360,972	0.0%	3,650	0.0%	38,513	0.0%	324,069,725	0.0%	-
18	Accounts Payable to Associated Companies	53,086,417	-17.5%	64,350,786	-0.1%	64,388,295	30.6%	49,308,579	-18.2%	60,314,326	95.1%	30,915,995	-0.3%	30,999,101
19	Customer Deposits	35,991,064	0.0%	35,991,064	1.2%	35,548,418	3.1%	34,480,093	6.5%	32,364,574	1.5%	31,873,036	1.2%	31,499,927
20	Taxes Accrued	36,108,220	17.7%	30,671,937	-22.5%	39,581,673	-2.9%	40,743,064	-0.2%	40,837,388	18.5%	34,448,703	1.1%	34,069,863
21	Interest Accrued	38,739,230	-4.9%	40,729,965	96.4%	20,738,773	1.2%	20,502,009	36.3%	15,045,837	0.7%	14,943,461	-3.5%	15,492,800
22	Tax Collections Payable	1,690,086	0.0%	1,690,086	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-
23	Miscellaneous Current and Accrued Liabilities	34,779,003	-3.5%	36,022,050	-1.6%	36,595,809	-2.8%	37,654,498	-8.1%	40,993,553	-15.6%	48,576,592	-9.2%	53,523,580
24	Total Current and Accrued Liabilities	$ 479,196,232	31.6%	$ 364,112,514	-16.5%	$ 436,192,672	39.9%	$ 311,824,480	-42.6%	$ 542,925,254	-24.9%	$ 722,554,560	20.9%	$ 597,865,814
25	DEFERRED CREDITS													
26	Customer Advances for Construction	$ 8,317,556	0.0%	$ 8,317,556	-6.1%	$ 8,854,723	35.5%	$ 6,535,262	10.8%	$ 5,898,430	-1.1%	$ 5,963,492	-18.7%	$ 7,333,699
27	Accumulated Deferred Investment Tax Credits	28,159,351	-3.3%	29,117,376	-2.0%	29,721,459	-2.6%	30,512,450	-2.9%	31,415,131	-2.3%	32,168,275	-2.2%	32,877,347
28	Other Deferred Credits	2,843,599	-99.4%	507,253,986	17870.6%	2,822,688	38.5%	2,038,401	-34.5%	3,111,250	12.7%	2,760,127	204.6%	906,218
29	Other Regulatory Liabilities	482,922,445	510.9%	79,046,827	-84.6%	512,555,543	-3.0%	528,321,958	-0.1%	528,766,353	-5.3%	558,446,619	-4.7%	585,715,502
30	Asset Retirement Obligation	78,673,329	2666.7%	2,843,599	-96.8%	88,318,463	-3.1%	91,174,175	0.0%	91,167,264	-1.3%	92,322,159	18.9%	77,676,260
31	Miscellaneous Long-Term Liabilities	8,547,004	-22.5%	11,028,992	-3.4%	11,417,942	8.1%	10,560,476	-6.1%	11,242,753	-20.5%	14,135,573	-16.7%	16,960,144
32	Accumulated Deferred Income Taxes	1,010,158,651	2.0%	990,134,817	1.1%	979,666,328	2.0%	960,550,552	0.5%	955,545,356	-1.5%	970,544,440	0.1%	970,028,005
33	Total Deferred Credits	$ 1,619,621,934	-0.5%	$ 1,627,743,153	-0.3%	$ 1,633,357,145	0.2%	$ 1,629,693,274	0.2%	$ 1,627,146,537	-2.9%	$ 1,676,340,686	-0.9%	$ 1,691,497,175
34	TOTAL LIABILITIES & STOCKHOLDERS EQUITY	$ 8,551,011,512	1.8%	$ 8,402,407,436	12.3%	$ 7,481,304,220	3.1%	$ 7,256,035,623	-0.9%	$ 7,322,116,714	2.2%	$ 7,163,846,946	3.3%	$ 6,937,426,943

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC
COMPARATIVE BALANCE SHEETS - ELECTRIC
AS OF DECEMBER 31, 2020 - 2024 AND BASE AND FORECAST PERIODS

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-8
PAGE 3 OF 4
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD ENDING AUG 2025	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
1	ASSETS													
2	UTILITY PLANT													
3	UTILITY PLANT	$ 7,464,528,694	5.2%	$ 7,095,738,234	1.5%	$ 6,988,985,473	-0.4%	$ 7,013,841,260	2.8%	$ 6,822,702,091	2.6%	$ 6,652,439,717	3.5%	$ 6,425,403,172
4	CONSTRUCTION WORK IN PROGRESS	959,823,357	56.0%	615,109,358	84.2%	333,881,515	40.3%	237,979,485	7.5%	221,303,674	12.2%	197,244,621	-8.9%	216,600,690
5	TOTAL UTILITY PLANT	$ 8,424,352,052	9.3%	$ 7,710,847,592	5.3%	$ 7,322,866,988	1.0%	$ 7,251,820,745	3.0%	$ 7,044,005,765	2.8%	$ 6,849,684,338	3.1%	$ 6,642,003,862
6	LESS: ACCUMULATED PROVISION FOR DEPRECIATION	2,816,560,947	5.4%	2,672,836,271	4.9%	2,548,228,739	0.9%	2,525,595,390	8.0%	2,339,026,685	8.3%	2,160,169,654	5.5%	2,048,021,500
7	NET UTILITY PLANT	$ 5,607,791,105	11.3%	$ 5,038,011,322	5.5%	$ 4,774,638,249	1.0%	$ 4,726,225,355	0.5%	$ 4,704,979,081	0.3%	$ 4,689,514,684	2.1%	$ 4,593,982,362
8	OTHER PROPERTY AND INVESTMENTS													
9	NONUTILITY PROPERTY-LESS RESERVE	$ 186,227	0.0%	$ 186,227	-1.8%	$ 189,693	-0.5%	$ 190,604	0.0%	$ 190,604	-67.2%	$ 580,565	0.9%	$ 575,657
10	OTHER INVESTMENTS	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286
11	SPECIAL FUNDS	30,740,405	27.9%	24,041,114	24.8%	19,268,138	-40.5%	32,402,298	-6.6%	34,691,452	-39.6%	57,420,221	7.1%	53,605,855
12	TOTAL OTHER PROPERTY AND INVESTMENTS	$ 31,520,918	27.0%	$ 24,821,626	23.8%	$ 20,052,117	-39.6%	$ 33,187,188	-6.5%	$ 35,476,342	-39.5%	$ 58,595,071	7.0%	$ 54,775,798
13	CURRENT AND ACCRUED ASSETS													
14	CASH	$ 3,967,370	1.7%	$ 3,899,873	-79.6%	$ 19,088,000	19.7%	$ 15,947,956	159.6%	$ 6,144,422	-18.7%	$ 7,557,756	36.8%	$ 5,522,841
15	TEMPORARY CASH INVESTMENTS	43,281,979	-89.2%	400,097,246		-	-100.0%	7,727,675	-88.3%	65,928,319		-	-100.0%	528,121
16	CUSTOMER ACCOUNTS RECEIVABLE	98,109,642	-17.0%	118,266,028	25.3%	94,401,817	12.5%	83,947,210	-18.1%	102,539,936	19.4%	85,902,537	-8.5%	93,928,901
17	OTHER ACCOUNTS RECEIVABLE	15,466,366	1.7%	15,203,233	-23.0%	19,734,100	22.4%	16,118,372	38.8%	11,613,596	-40.5%	19,503,868	-42.4%	33,882,276
18	LESS: ACCUM PROV. FOR UNCOLLECTABLE ACCTS-CREDIT	3,021,092	-2.0%	3,083,882	1.9%	3,025,436	-22.1%	3,883,523	21.9%	3,185,336	25.3%	2,542,603	8.0%	2,354,971
19	NOTES RECEIVABLE	602,501	-3.2%	622,607		-		-	-100.0%	1,020,571	-36.1%	1,596,606	409.4%	313,425
20	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	16,662,391	1.7%	16,378,910	-58.9%	39,827,117	38.1%	28,833,971	-22.3%	37,102,584	6.6%	34,819,519	121.4%	15,729,601
21	FUEL	51,282,380	3.2%	49,670,622	-22.8%	64,356,398	28.5%	50,079,431	14.0%	43,923,637	39.4%	31,509,061	-18.0%	38,423,340
22	PLANT MATERIALS AND OPERATING SUPPLIES	62,151,980	2.7%	60,522,644	0.7%	60,110,616	6.5%	56,415,708	9.4%	51,576,222	10.7%	46,610,382	0.2%	46,505,725
23	STORES EXPENSE UNDISTRIBUTED	1,122,695	0.0%	1,122,695	4.0%	1,079,807	573.6%	160,303	-216.2%	(137,989)	-122.0%	627,230	-74.7%	2,481,620
24	PREPAYMENTS	9,641,490	-7.5%	10,422,377	29.8%	8,031,379	-15.6%	9,518,978	-29.8%	13,551,041	-17.6%	16,438,543	11.0%	14,814,433
25	INTEREST, DIVIDENDS, AND RENTS RECEIVABLE	3,095,166	1.7%	3,042,507	-21.2%	3,858,614	67.1%	2,309,650	37.7%	1,677,390	60.6%	1,044,209	-19.3%	1,293,287
26	ACCRUED UTILITY REVENUES	60,780,543	-14.8%	71,313,153	21.0%	58,927,059	3.2%	57,084,847	-8.7%	62,529,809	19.5%	52,332,724	3.6%	50,489,913
27	MISCELLANEOUS CURRENT ASSETS	435,202	0.0%	435,202	-47.9%	835,596	194.9%	283,347	212272%	133	-1.3%	135	-1.3%	137
28	TOTAL CURRENT AND ACCRUED ASSETS	$ 363,578,611	-51.4%	$ 747,913,214	103.7%	$ 367,225,065	13.2%	$ 324,543,925	-17.7%	$ 394,284,335	33.5%	$ 295,399,968	-2.0%	$ 301,558,649
29	DEFERRED DEBITS													
30	UNAMORTIZED DEBT EXPENSE	$ 15,986,901	-3.8%	$ 16,621,365	51.9%	$ 10,943,577	-10.1%	$ 12,170,030	6.2%	$ 11,464,785	-10.6%	$ 12,824,994	4.2%	$ 12,308,788
31	OTHER REGULATORY ASSETS	388,993,792	1.0%	385,240,383	-0.9%	388,571,567	29.8%	299,425,038	4.8%	285,845,007	4.0%	274,817,754	-3.9%	286,081,687
32	MISCELLANEOUS DEFERRED DEBITS	21,608,657	-45.1%	39,352,989	270.2%	10,629,473	31.3%	8,093,867	911.5%	800,198	-1430%	(60,155)	-101.1%	5,470,337
33	UNAMORTIZED LOSS ON RE-ACQUIRED DEBT	5,855,667	-8.7%	6,415,906	-8.5%	7,014,684	-10.7%	7,856,958	-8.7%	8,601,596	-9.3%	9,481,143	-10.0%	10,529,293
34	ACCUMULATED DEFERRED INCOME TAXES	132,900,439	0.7%	132,022,945	-0.1%	132,209,306	-3.3%	136,752,381	-2.2%	139,882,202	-18.1%	170,720,155	-16.0%	203,328,303
35	TOTAL DEFERRED DEBITS	$ 565,345,456	-2.5%	$ 579,653,589	5.5%	$ 549,368,607	18.3%	$ 464,298,274	4.0%	$ 446,593,788	-4.5%	$ 467,783,891	-9.6%	$ 517,718,408
36	TOTAL ASSETS	$ 6,568,236,089	2.8%	$ 6,390,399,751	11.9%	$ 5,711,284,038	2.9%	$ 5,548,254,742	-0.6%	$ 5,581,333,545	1.3%	$ 5,511,293,614	0.8%	$ 5,468,035,217

LOUISVILLE GAS AND ELECTRIC COMPANY
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PAGE 4 OF 4
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD ENDING AUG 2025	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
1	LIABILITIES & PROPRIETARY CAPITAL													
2	PROPRIETARY CAPITAL													
3	COMMON STOCK ISSUED	$ 325,638,722	2%	$ 320,098,548	-0.9%	$ 323,129,522	-0.4%	$ 324,447,551	-0.6%	$ 326,275,783	-0.8%	$ 328,869,323	-2.2%	$ 336,139,737
4	PAID IN CAPITAL	901,846,589	36%	662,167,490	10.6%	598,941,939	-1.8%	609,779,092	-11.0%	685,350,742	10.3%	621,183,539	7.8%	576,411,833
5	(LESS) CAPITAL STOCK EXPENSE	640,208	2%	629,316	-0.9%	635,275	-0.4%	637,867	-0.6%	641,461	-0.8%	646,560	-2.2%	660,854
6	RETAINED EARNINGS	1,402,708,980	5%	1,336,208,471	5.4%	1,268,138,569	6.7%	1,188,052,803	6.4%	1,116,783,856	-1.4%	1,132,647,525	2.1%	1,109,330,978
7	TOTAL PROPRIETARY CAPITAL	$ 2,629,554,083	13%	$ 2,317,845,192	5.9%	$ 2,189,574,755	3.2%	$ 2,121,641,579	-0.3%	$ 2,127,768,920	2.2%	$ 2,082,053,827	3.0%	$ 2,021,221,694
8	LONG-TERM DEBT													
9	BONDS	2,274,787,115	-8.0%	2,473,433,679	31.0%	1,888,707,656	-0.4%	1,896,190,698	6.5%	1,780,747,543	14.0%	1,562,698,710	-2.2%	1,597,088,866
10	TOTAL LONG-TERM DEBT	$ 2,274,787,115	-8.0%	$ 2,473,433,679	31.0%	$ 1,888,707,656	-0.4%	$ 1,896,190,698	6.5%	$ 1,780,747,543	14.0%	$ 1,562,698,710	-2.2%	$ 1,597,088,866
11	OTHER NON-CURRENT LIABILITIES													
12	ACCUMULATED PROVISION FOR POSTRETIREMENT BENEFITS	37,334,770	5.7%	35,307,824	3.6%	34,083,248	-4.1%	35,557,711	-14.1%	41,392,766	-1.3%	41,947,335	-22.7%	54,292,062
13	TOTAL OTHER NON-CURRENT LIABILITIES	$ 37,334,770	5.7%	$ 35,307,824	3.6%	$ 34,083,248	-4.1%	$ 35,557,711	-14.1%	$ 41,392,766	-1.3%	$ 41,947,335	-22.7%	$ 54,292,062
14	CURRENT AND ACCRUED LIABILITIES													
15	NOTES PAYABLE	$ 85,693,711		$ -	-100.0%	$ 18,970,107		$ -	-100.0%	$ 137,564,108	157.8%	$ 53,365,407	-74.2%	$ 207,059,080
16	ACCOUNTS PAYABLE	127,434,777	10.2%	115,654,136	-4.2%	120,669,370	29.7%	93,009,598	-20.5%	117,059,209	-7.0%	125,913,831	7.2%	117,461,700
17	NOTES PAYABLE TO ASSOCIATED COMPANIES	-		-	-100.0%	32,954,339	1182980%	2,785	-90.6%	29,555	-100.0%	250,667,932		-
18	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	40,662,170	-16.1%	48,447,851	-1.8%	49,333,138	29.8%	38,020,269	-18.5%	46,670,975	92.1%	24,289,166	-2.3%	24,855,174
19	CUSTOMER DEPOSITS	20,514,906	0.0%	20,514,906	1.2%	20,262,599	4.8%	19,330,852	6.4%	18,162,005	1.1%	17,957,006	1.8%	17,639,959
20	TAXES ACCRUED	27,673,551	19.8%	23,092,016	-22.3%	29,722,911	-5.1%	31,334,515	-1.0%	31,656,751	20.7%	26,235,754	-1.6%	26,660,912
21	INTEREST ACCRUED	29,661,471	-3.3%	30,664,416	94.6%	15,761,470	0.7%	15,645,086	35.5%	11,546,178	-0.1%	11,558,770	-5.6%	12,248,611
22	TAX COLLECTIONS PAYABLE	1,278,078	1.6%	1,258,137		-		-		-		-		-
23	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	14,635,629	-5.6%	15,502,388	-28.8%	21,761,483	-3.0%	22,431,812	1.5%	22,101,766	-29.1%	31,193,226	-17.5%	37,799,561
24	TOTAL CURRENT AND ACCRUED LIABILITIES	$ 347,554,294	36.2%	$ 255,133,850	-17.5%	$ 309,435,416	40.8%	$ 219,774,918	-42.9%	$ 384,790,546	-28.9%	$ 541,181,093	22.0%	$ 443,724,997
25	DEFERRED CREDITS													
26	CUSTOMER ADVANCES FOR CONSTRUCTION	$ 4,629,354	0.0%	$ 4,629,354	-6.1%	$ 4,928,328	80.2%	$ 2,735,601	27.2%	$ 2,150,496	2.6%	$ 2,096,555	-12.4%	$ 2,392,287
27	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	28,159,351	-3.3%	29,117,376	-2.0%	29,721,459	-2.6%	30,512,448	-2.9%	31,414,997	-2.3%	32,168,009	-2.2%	32,876,181
28	OTHER DEFERRED CREDITS	3,385,098	0.0%	3,385,098	22.3%	2,768,496	38.6%	1,997,047	-34.9%	3,069,951	12.4%	2,730,154	210.7%	878,846
29	OTHER REGULATORY LIABILITIES	371,725,960	-5.6%	393,967,868	-2.2%	402,710,519	0.0%	402,623,285	-3.0%	415,213,666	-6.3%	443,297,552	-5.9%	471,058,541
30	ASSET RETIREMENT OBLIGATION	27,650,776	-6.6%	29,618,705	-26.2%	40,135,746	-0.6%	40,363,006	-6.9%	43,344,844	-9.9%	48,083,823	-3.5%	49,835,535
31	MISCELLANEOUS LONG-TERM LIABILITIES	6,530,711	-21.5%	8,317,078	-5.2%	8,775,385	7.7%	8,145,619	-7.3%	8,789,363	-21.4%	11,184,414	-18.5%	13,730,046
32	ACCUMULATED DEFERRED INCOME TAXES	784,321,040	1.8%	770,429,005	1.0%	763,090,767	1.0%	755,544,405	-0.6%	759,904,389	-2.3%	778,029,178	-1.0%	785,920,132
33	TOTAL DEFERRED CREDITS	$ 1,226,402,292	-1.1%	$ 1,239,464,485	-1.0%	$ 1,252,130,700	0.8%	$ 1,241,921,411	-1.7%	$ 1,263,887,706	-4.1%	$ 1,317,589,685	-2.9%	$ 1,356,691,568
34	TOTAL LIABILITIES AND STOCKHOLDERS EQUITY	$ 6,515,632,553	3.1%	$ 6,321,185,030	11.4%	$ 5,673,931,774	2.9%	$ 5,515,086,317	-1.5%	$ 5,598,587,481	1.0%	$ 5,545,470,650	1.3%	$ 5,473,019,187
35	ADJUSTMENT TO BALANCE	$ 52,603,536		$ 69,214,721		$ 37,352,264		$ 33,168,425		$ (17,253,935)		$ (34,177,036)		$ (4,983,970)

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS

BASE PERIOD: FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
B-1	JURISDICTIONAL RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.2	DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
B-4	CONSTRUCTION WORK IN PROGRESS
B-4.1	ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
B-4.2	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	OTHER WORKING CAPITAL COMPONENTS
B-5.2	CASH WORKING CAPITAL COMPONENTS
B-6	CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	JURISDICTIONAL PERCENTAGE
B-7.1	JURISDICTIONAL STATISTICS - RATE BASE
B-7.2	EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
B-8	COMPARATIVE BALANCE SHEETS

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
JURISDICTIONAL RATE BASE SUMMARY
AS OF AUGUST 31, 2025
AS OF DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).: SEE BELOW

SCHEDULE B-1
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			$	$
	GAS:			
1	Plant in Service	B-2	1,756,897,288	1,998,706,916
2	Property Held for Future Use	B-2.6	-	-
3	Accumulated Depreciation and Amortization	B-3	(533,336,029)	(572,816,942)
4	Net Plant in Service (Lines 1+2+3)		1,223,561,259	1,425,889,974
5	Construction Work in Progress	B-4	187,827,384	113,769,429
6	Net Plant (Lines 4 + 5)		1,411,388,643	1,539,659,403
7	Cash Working Capital Allowance	B-5	52,866,695	55,684,839
8	Other Working Capital Allowances	B-5	33,700,241	31,310,823
9	Customer Advances for Construction	B-6	(3,688,202)	(3,688,202)
10	Deferred Income Taxes	B-6	(252,611,817)	(255,314,620)
11	Investment Tax Credits	B-6	-	-
12	Other Items	B-6	-	-
13	Rate Base (Lines 6 through 12)		1,241,655,560	1,367,652,244

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		$	100%	$	$	$
	GAS:					
1	INTANGIBLE PLANT	3,097,310		3,097,310	(318,210)	2,779,100
2	PRODUCTION	-		-	-	-
3	STORAGE AND PROCESSING	205,731,916		205,731,916	(4,690,104)	201,041,812
4	TRANSMISSION	278,595,380		278,595,380	(9,323,116)	269,272,264
5	DISTRIBUTION	1,315,034,544		1,315,034,544	(139,205,366)	1,175,829,178
6	GENERAL	19,483,889		19,483,889	-	19,483,889
7	COMMON	88,491,045		88,491,045	-	88,491,045
8	TOTAL GAS	1,910,434,085		1,910,434,085	(153,536,796)	1,756,897,288

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	13 MO AVG ADJUSTED JURISDICTION
		$	100%	$	$	$
	GAS:					
1	INTANGIBLE PLANT	2,589,932		2,589,932	(478,210)	2,111,722
2	PRODUCTION	-		-	-	-
3	STORAGE AND PROCESSING	215,937,653		215,937,653	(4,690,104)	211,247,549
4	TRANSMISSION	397,423,190		397,423,190	(111,911,504)	285,511,686
5	DISTRIBUTION	1,404,797,432		1,404,797,432	(49,136,576)	1,355,660,856
6	GENERAL	20,129,618		20,129,618	-	20,129,618
7	COMMON	124,045,485		124,045,485	-	124,045,485
8	TOTAL GAS	2,164,923,310		2,164,923,310	(166,216,394)	1,998,706,916

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	100%	$	$	$
1		Intangible Plant					
2	301	Organization	-		-	-	-
3	302	Franchises and Consents	387		387	-	387
4	303	Misc Intangible Plant	3,096,922		3,096,922	(318,210)	2,778,712
5		Total Intangible Plant	3,097,310		3,097,310	(318,210)	2,779,100
6		Storage					
7	350	Land and Land Rights	331,693		331,693	-	331,693
8	351	Structures and Improvements	17,225,576		17,225,576	-	17,225,576
9	352	Wells	23,835,970		23,835,970	-	23,835,970
10	352.1	Storage Leaseholds and Rights	548,241		548,241	-	548,241
11	352.2	Reservoirs	400,511		400,511	-	400,511
12	117-	Nonrecoverable Natural Gas	10,862,274		10,862,274	-	10,862,274
13	353	Lines	20,946,773		20,946,773	-	20,946,773
14	354	Compressor Station Equipment	67,256,027		67,256,027	-	67,256,027
15	355	Measuring and Regulating Equipment	7,258,393		7,258,393	-	7,258,393
16	356	Purification Equipment	49,010,952		49,010,952	-	49,010,952
17	357	Other Equipment	3,365,402		3,365,402	-	3,365,402
18	358	ARO Cost Gas UG Store	4,690,104		4,690,104	(4,690,104)	-
19		Total Storage	205,731,916		205,731,916	(4,690,104)	201,041,812
20		Transmission					
21	365	Rights of Way	220,659		220,659	-	220,659
22	367	Mains	269,051,605		269,051,605	-	269,051,605
23	372	ARO Cost Gas Transmission	9,323,116		9,323,116	(9,323,116)	-
24		Total Transmission	278,595,380		278,595,380	(9,323,116)	269,272,264
25		Distribution					
26	374	Land and Land Rights	1,224,281		1,224,281	-	1,224,281
27	375	Structures and Improvements	4,652,776		4,652,776	-	4,652,776
28	376	Mains	576,552,577		576,552,577	-	576,552,577
29	377	Compressor Station Equipment	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	43,592,649		43,592,649	-	43,592,649
31	379	Measuring and Regulating Station Equip-City Gate	14,364,911		14,364,911	-	14,364,911
32	380	Services	537,824,315		537,824,315	(109,938,952)	427,885,364
33	381	Meters	75,235,605		75,235,605	-	75,235,605
34	383	House Regulators	30,425,508		30,425,508	-	30,425,508
35	385	Industrial Measuring and Regulating Equip	1,306,608		1,306,608	-	1,306,608
36	387	Other Equipment	588,900		588,900	-	588,900
37	388	ARO Cost Gas Distribution	29,266,415		29,266,415	(29,266,415)	-
38		Total Distribution	1,315,034,544		1,315,034,544	(139,205,366)	1,175,829,178

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	100%	$	$	$
39	G	General Plant					
40	389	Land and Land Rights	-		-	-	-
41	390	Structures and Improvements	-		-	-	-
42	391	Office Furniture and Equipment	-		-	-	-
43	392	Transportation Equipment	1,587,050		1,587,050	-	1,587,050
44	393	Stores Equipment	-		-	-	-
45	394	Tools, Shop, and Garage Equipment	12,076,299		12,076,299	-	12,076,299
46	395	Laboratory Equipment	-		-	-	-
47	396	Power Operated Equipment	5,641,323		5,641,323	-	5,641,323
48	397	Communication Equipment	179,217		179,217	-	179,217
49	398	Miscellaneous Equipment	-		-	-	-
50		Total General Plant	19,483,889		19,483,889	-	19,483,889
51	C	Common Plant (1)					
52	301	Organization	26,810		26,810	-	26,810
53	302	Franchises and Consents	-		-	-	-
54	303	Misc Intangible Plant	-		-	-	-
55	389	Land and Land Rights	679,273		679,273	-	679,273
56	390	Structures and Improvements	44,691,148		44,691,148	-	44,691,148
57	391	Office Furniture and Equipment	4,838,315		4,838,315	-	4,838,315
58	392	Transportation Equipment	234,694		234,694	-	234,694
59	393	Stores Equipment	336,396		336,396	-	336,396
60	394	Tools, Shop, and Garage Equipment	1,258,248		1,258,248	-	1,258,248
61	395	Laboratory Equipment	-		-	-	-
62	396	Power Operated Equipment	294,770		294,770	-	294,770
63	397	Communication Equipment	36,095,648		36,095,648	-	36,095,648
64	398	Miscellaneous Equipment	35,744		35,744	-	35,744
65	399	ARO Cost Common	-		-	-	-
66		Total Common Plant allocated to Gas	88,491,045		88,491,045	-	88,491,045
67		TOTAL GAS PLANT IN SERVICE	1,910,434,085		1,910,434,085	(153,536,796)	1,756,897,288

(1) 32% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1
PAGE 3 OF 4
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	100%	$	$	$
1		Intangible Plant					
2	301	Organization	-		-	-	-
3	302	Franchises and Consents	387		387	-	387
4	303	Misc Intangible Plant	2,589,545		2,589,545	(478,210)	2,111,335
5		Total Intangible Plant	2,589,932		2,589,932	(478,210)	2,111,722
6		Storage					
7	350	Land and Land Rights	331,693		331,693	-	331,693
8	351	Structures and Improvements	17,225,576		17,225,576	-	17,225,576
9	352	Wells	24,445,128		24,445,128	-	24,445,128
10	352.1	Storage Leaseholds and Rights	548,241		548,241	-	548,241
11	352.2	Reservoirs	400,511		400,511	-	400,511
12	117-	Nonrecoverable Natural Gas	10,862,274		10,862,274	-	10,862,274
13	353	Lines	21,250,023		21,250,023	-	21,250,023
14	354	Compressor Station Equipment	73,578,995		73,578,995	-	73,578,995
15	355	Measuring and Regulating Equipment	7,258,393		7,258,393	-	7,258,393
16	356	Purification Equipment	50,693,158		50,693,158	-	50,693,158
17	357	Other Equipment	4,653,558		4,653,558	-	4,653,558
18	358	ARO Cost Gas UG Store	4,690,104		4,690,104	(4,690,104)	-
19		Total Storage	215,937,653		215,937,653	(4,690,104)	211,247,549
20		Transmission					
21	365	Rights of Way	220,659		220,659	-	220,659
22	367	Mains	387,879,415		387,879,415	(102,588,388)	285,291,027
23	372	ARO Cost Gas Transmission	9,323,116		9,323,116	(9,323,116)	-
24		Total Transmission	397,423,190		397,423,190	(111,911,504)	285,511,686
25		Distribution					
26	374	Land and Land Rights	1,224,281		1,224,281	-	1,224,281
27	375	Structures and Improvements	4,656,597		4,656,597	-	4,656,597
28	376	Mains	595,437,164		595,437,164	102,588,388	698,025,552
29	377	Compressor Station Equipment	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	44,421,993		44,421,993	-	44,421,993
31	379	Measuring and Regulating Station Equip-City Gate	17,241,932		17,241,932	-	17,241,932
32	380	Services	553,571,384		553,571,384	(122,458,550)	431,112,834
33	381	Meters	125,542,358		125,542,358	-	125,542,358
34	383	House Regulators	30,425,508		30,425,508	-	30,425,508
35	385	Industrial Measuring and Regulating Equip	1,941,824		1,941,824	-	1,941,824
36	387	Other Equipment	1,067,977		1,067,977	-	1,067,977
37	388	ARO Cost Gas Distribution	29,266,415		29,266,415	(29,266,415)	-
38		Total Distribution	1,404,797,432		1,404,797,432	(49,136,576)	1,355,660,856

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1
PAGE 4 OF 4
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	100%	$	$	$
39	G	General Plant					
40	389	Land and Land Rights	-		-	-	-
41	390	Structures and Improvements	-		-	-	-
42	391	Office Furniture and Equipment	-		-	-	-
43	392	Transportation Equipment	1,580,058		1,580,058	-	1,580,058
44	393	Stores Equipment	-		-	-	-
45	394	Tools, Shop, and Garage Equipment	12,323,471		12,323,471	-	12,323,471
46	395	Laboratory Equipment	-		-	-	-
47	396	Power Operated Equipment	6,046,873		6,046,873	-	6,046,873
48	397	Communication Equipment	179,217		179,217	-	179,217
49	398	Miscellaneous Equipment	-		-	-	-
50		Total General Plant	20,129,618		20,129,618	-	20,129,618
51	C	Common Plant (1)					
52	301	Organization	26,810		26,810	-	26,810
53	302	Franchises and Consents	-		-	-	-
54	303	Misc Intangible Plant	-		-	-	-
55	389	Land and Land Rights	679,273		679,273	-	679,273
56	390	Structures and Improvements	47,415,764		47,415,764	-	47,415,764
57	391	Office Furniture and Equipment	4,873,543		4,873,543	-	4,873,543
58	392	Transportation Equipment	236,148		236,148	-	236,148
59	393	Stores Equipment	336,396		336,396	-	336,396
60	394	Tools, Shop, and Garage Equipment	1,273,433		1,273,433	-	1,273,433
61	395	Laboratory Equipment	-		-	-	-
62	396	Power Operated Equipment	294,770		294,770	-	294,770
63	397	Communication Equipment	68,873,604		68,873,604	-	68,873,604
64	398	Miscellaneous Equipment	35,744		35,744	-	35,744
65	399	ARO Cost Common	-		-	-	-
66		Total Common Plant allocated to Gas	124,045,485		124,045,485	-	124,045,485
67		TOTAL GAS PLANT IN SERVICE	2,164,923,310		2,164,923,310	(166,216,394)	1,998,706,916

(1) 32% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.2
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$		$		
1	303	Misc Intangible Plant	(318,210)	100%	(318,210)		DSM amounts excluded from rate base
2	358	ARO Cost Gas UG Store	(4,690,104)	100%	(4,690,104)		ARO amounts excluded from rate base
4	372	ARO Cost Gas Transmission	(9,323,116)	100%	(9,323,116)		ARO amounts excluded from rate base
3	380	Services	(109,938,952)	100%	(109,938,952)		GLT amounts excluded from rate base
5	388	ARO Cost Gas Distribution	(29,266,415)	100%	(29,266,415)		ARO amounts excluded from rate base
6		TOTAL ADJUSTMENTS	(153,536,796)		(153,536,796)		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$		$		
1	303	Misc Intangible Plant	(478,210)	100%	(478,210)		DSM amounts excluded from rate base
2	358	ARO Cost Gas UG Store	(4,690,104)	100%	(4,690,104)		ARO amounts excluded from rate base
3	367	Mains - Transmission	(102,588,388)	100%	(102,588,388)		Asset reclassification to account 376
4	372	ARO Cost Gas Transmission	(9,323,116)	100%	(9,323,116)		ARO amounts excluded from rate base
5	376	Mains - Distribution	102,588,388	100%	102,588,388		Asset reclassification from account 367
6	380	Services	(122,458,550)	100%	(122,458,550)		GLT amounts excluded from rate base
7	388	ARO Cost Gas Distribution	(29,266,415)	100%	(29,266,415)		ARO amounts excluded from rate base
8		TOTAL ADJUSTMENTS	(166,216,394)		(166,216,394)		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING
			$	$	$	$	$
1		Intangible Plant					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents	387	-	-	-	387
4	303	Misc Intangible Plant	-	444,902	(609,725)	3,261,745	3,096,922
5		Total Intangible Plant	387	444,902	(609,725)	3,261,745	3,097,310
6		Storage					
7	350	Land and Land Rights	331,693	-	-	-	331,693
8	351	Structures and Improvements	17,282,510	108,684	(165,618)	-	17,225,576
9	352	Wells	23,483,810	352,658	(499)	-	23,835,970
10	352.1	Storage Leaseholds and Rights	548,241	-	-	-	548,241
11	352.2	Reservoirs	400,511	-	-	-	400,511
12	117-	Nonrecoverable Natural Gas	10,862,274	-	-	-	10,862,274
13	353	Lines	20,444,651	502,182	(60)	-	20,946,773
14	354	Compressor Station Equipment	65,709,477	1,780,169	(233,620)	-	67,256,027
15	355	Measuring and Regulating Equipment	7,325,444	(67,052)	-	-	7,258,393
16	356	Purification Equipment	49,023,145	(1,874)	(10,319)	-	49,010,952
17	357	Other Equipment	2,739,616	625,786	-	-	3,365,402
18	358	ARO Cost Gas UG Store	9,191,398	-	(4,612,728)	111,434	4,690,104
19		Total Storage	207,342,771	3,300,554	(5,022,844)	111,434	205,731,916
20		Transmission					
21	365	Rights of Way	220,659	-	-	-	220,659
22	367	Mains	268,883,554	168,050	-	-	269,051,605
23	372	ARO Cost Gas Transmission	9,337,864	-	(576,929)	562,181	9,323,116
24		Total Transmission	278,442,078	168,050	(576,929)	562,181	278,595,380

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING
			$	$	$	$	$
25		Distribution					
26	374	Land and Land Rights	1,224,281	-	-	-	1,224,281
27	375	Structures and Improvements	4,215,017	437,759	-	-	4,652,776
28	376	Mains	548,792,802	28,150,036	(81,433)	(308,828)	576,552,577
29	377	Compressor Station Equipment	-	-	-	-	-
30	378	Measuring and Regulating Station Equip-General	42,846,284	746,365	-	-	43,592,649
31	379	Measuring and Regulating Station Equip-City Gate	14,082,825	282,085	-	-	14,364,911
32	380	Services	517,074,679	20,946,559	(505,751)	308,828	537,824,315
33	381	Meters	71,392,720	5,241,981	(1,399,095)	-	75,235,605
34	383	House Regulators	29,064,986	1,360,522	-	-	30,425,508
35	385	Industrial Measuring and Regulating Equip	905,785	400,823	-	-	1,306,608
36	387	Other Equipment	51,112	537,787	-	-	588,900
37	388	ARO Cost Gas Distribution	28,865,754	-	-	400,661	29,266,415
38		Total Distribution	1,258,516,244	58,103,918	(1,986,278)	400,661	1,315,034,544
39	G	General Plant					
40	389	Land and Land Rights	-	-	-	-	-
41	390	Structures and Improvements	-	-	-	-	-
42	391	Office Furniture and Equipment	-	-	-	-	-
43	392	Transportation Equipment	1,613,175	-	(26,124)	-	1,587,050
44	393	Stores Equipment	-	-	-	-	-
45	394	Tools, Shop, and Garage Equipment	12,623,341	(144,283)	(402,759)	-	12,076,299
46	395	Laboratory Equipment	-	-	-	-	-
47	396	Power Operated Equipment	5,641,323	-	-	-	5,641,323
48	397	Communication Equipment	-	-	-	179,217	179,217
49	398	Miscellaneous Equipment	-	-	-	-	-
50		Total General Plant	19,877,838	(144,283)	(428,883)	179,217	19,483,889

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.3
PAGE 3 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING
			$	$	$	$	$
51		Common Plant (1)					
52	301	Organization	26,810	-	-	-	26,810
53	302	Franchises and Consents	-	-	-	-	-
54	303	Misc Intangible Plant	26,849,468	415,363	(2,384,990)	(24,879,840)	-
55	389	Land and Land Rights	499,613	179,660	-	-	679,273
56	390	Structures and Improvements	42,020,875	2,712,719	(42,446)	-	44,691,148
57	391	Office Furniture and Equipment	13,327,511	198,505	(1,659,664)	(7,028,037)	4,838,315
58	392	Transportation Equipment	234,694	-	-	-	234,694
59	393	Stores Equipment	336,396	-	-	-	336,396
60	394	Tools, Shop, and Garage Equipment	1,247,671	10,577	-	-	1,258,248
61	395	Laboratory Equipment	-	-	-	-	-
62	396	Power Operated Equipment	294,770	-	-	-	294,770
63	397	Communication Equipment	13,968,559	1,475,790	(4,352,850)	25,004,149	36,095,648
64	398	Miscellaneous Equipment	35,744	-	-	-	35,744
65	399	ARO Cost Common	-	-	-	-	-
66		Total Common Plant allocated to Gas	98,842,111	4,992,614	(8,439,951)	(6,903,729)	88,491,045
67		TOTAL GAS PLANT IN SERVICE	1,863,021,430	66,865,756	(17,064,610)	(2,388,491)	1,910,434,085

(1) 32% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVG.
			$	$	$	$	$	$
1		Intangible Plant						
2	301	Organization	-	-	-	-	-	-
3	302	Franchises and Consents	387	-	-	-	387	387
4	303	Misc Intangible Plant	3,256,922	-	(1,883,462)	-	1,373,461	2,589,545
5		Total Intangible Plant	3,257,310	-	(1,883,462)	-	1,373,848	2,589,932
6		Storage						
7	350	Land and Land Rights	331,693	-	-	-	331,693	331,693
8	351	Structures and Improvements	17,225,576	-	-	-	17,225,576	17,225,576
9	352	Wells	23,995,048	3,226,252	-	-	27,221,299	24,445,128
10	352.1	Storage Leaseholds and Rights	548,241	-	-	-	548,241	548,241
11	352.2	Reservoirs	400,511	-	-	-	400,511	400,511
12	117-352.3	Nonrecoverable Natural Gas	10,862,274	-	-	-	10,862,274	10,862,274
13	353	Lines	20,946,773	606,500	-	-	21,553,272	21,250,023
14	354	Compressor Station Equipment	72,775,051	3,922,585	-	-	76,697,636	73,578,995
15	355	Measuring and Regulating Equipment	7,258,393	-	-	-	7,258,393	7,258,393
16	356	Purification Equipment	50,693,158	-	-	-	50,693,158	50,693,158
17	357	Other Equipment	3,779,207	1,971,207	-	-	5,750,414	4,653,558
18	358	ARO Cost Gas UG Store	4,690,104	-	-	-	4,690,104	4,690,104
19		Total Storage	213,506,028	9,726,544	-	-	223,232,571	215,937,653
20		Transmission						
21	365	Rights of Way	220,659	-	-	-	220,659	220,659
22	367	Mains	385,317,674	13,016,081	-	-	398,333,755	387,879,415
23	372	ARO Cost Gas Transmission	9,323,116	-	-	-	9,323,116	9,323,116
24		Total Transmission	394,861,449	13,016,081	-	-	407,877,530	397,423,190

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			$	$	$	$	$	$
25		Distribution						
26	374	Land and Land Rights	1,224,281	-	-	-	1,224,281	1,224,281
27	375	Structures and Improvements	4,652,776	49,670	-	-	4,702,446	4,656,597
28	376	Mains	590,317,103	16,991,416	-	-	607,308,519	595,437,164
29	377	Compressor Station Equipment	-	-	-	-	-	-
30	378	Measuring and Regulating Station Equip-General	44,029,202	789,889	(4,000)	-	44,815,092	44,421,993
31	379	Measuring and Regulating Station Equip-City Gate	16,543,156	5,403,446	-	-	21,946,602	17,241,932
32	380	Services	544,307,921	27,918,110	-	-	572,226,031	553,571,384
33	381	Meters	123,777,936	8,093,432	(1,595,011)	-	130,276,358	125,542,358
34	383	House Regulators	30,425,508	-	-	-	30,425,508	30,425,508
35	385	Industrial Measuring and Regulating Equip	1,573,824	736,000	-	-	2,309,824	1,941,824
36	387	Other Equipment	607,485	765,412	-	-	1,372,897	1,067,977
37	388	ARO Cost Gas Distribution	29,266,415	-	-	-	29,266,415	29,266,415
38		Total Distribution	1,386,725,607	60,747,374	(1,599,011)	-	1,445,873,971	1,404,797,432
39	G	General Plant						
40	389	Land and Land Rights	-	-	-	-	-	-
41	390	Structures and Improvements	-	-	-	-	-	-
42	391	Office Furniture and Equipment	-	-	-	-	-	-
43	392	Transportation Equipment	1,582,679	-	(5,680)	-	1,577,000	1,580,058
44	393	Stores Equipment	-	-	-	-	-	-
45	394	Tools, Shop, and Garage Equipment	12,161,736	3,435,548	(124,464)	-	15,472,821	12,323,471
46	395	Laboratory Equipment	-	-	-	-	-	-
47	396	Power Operated Equipment	5,963,410	447,009	-	-	6,410,419	6,046,873
48	397	Communication Equipment	179,217	-	-	-	179,217	179,217
49	398	Miscellaneous Equipment	-	-	-	-	-	-
50		Total General Plant	19,887,043	3,882,557	(130,144)	-	23,639,456	20,129,618

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			$	$	$	$	$	$
51		Common Plant (1)						
52	301	Organization	26,810	-	-	-	26,810	26,810
53	302	Franchises and Consents	-	-	-	-	-	-
54	303	Misc Intangible Plant	-	-	-	-	-	-
55	389	Land and Land Rights	679,273	-	-	-	679,273	679,273
56	390	Structures and Improvements	47,321,805	1,221,463	-	-	48,543,269	47,415,764
57	391	Office Furniture and Equipment	4,892,123	180,219	(104,598)	-	4,967,745	4,873,543
58	392	Transportation Equipment	234,694	2,908	-	-	237,601	236,148
59	393	Stores Equipment	336,396	-	-	-	336,396	336,396
60	394	Tools, Shop, and Garage Equipment	1,284,683	33,344	(24,416)	-	1,293,611	1,273,433
61	395	Laboratory Equipment	-	-	-	-	-	-
62	396	Power Operated Equipment	294,770	-	-	-	294,770	294,770
63	397	Communication Equipment	66,975,255	24,617,672	(10,381,154)	-	81,211,772	68,873,604
64	398	Miscellaneous Equipment	35,744	-	-	-	35,744	35,744
65	399	ARO Cost Common	-	-	-	-	-	-
66		Total Common Plant allocated to Gas	122,081,554	26,055,605	(10,510,168)	-	137,626,992	124,045,485
67		TOTAL GAS PLANT IN SERVICE	2,140,318,991	113,428,162	(14,122,784)	-	2,239,624,369	2,164,923,310

(1) 32% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PROPERTY MERGED OR ACQUIRED
AS OF AUGUST 31, 2025
AS OF DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.4
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
1	THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.							

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
LEASED PROPERTY
AS OF AUGUST 31, 2025
AS OF DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
1	THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.[1]						

[1] Effective January 1, 2019 the Company adopted FASB Accounting Standards Update 2016-02, Leases (Topic 842), requiring the recognition of a right-of-use asset and lease liability for all operating leases. Operating lease right-of-use assets are excluded from rate base.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF AUGUST 31, 2025
AS OF DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

						REVENUE REALIZED			EXPENSES INCURRED		
LINE NO.	DESCRIPTION AND LOCATION	ACQUISTION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.	DESCRIPTION
			$	$	$	$			$		
1	None										

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
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SCHEDULE B-2.7
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE AMOUNT	ACCT NO.	DESCRIPTION	REASONS FOR EXCLUSION
				$	$	$	$			
1		Land and Land Rights:								
2	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	29				Non-utility property not included in rate base
3	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	21,927				Non-utility property not included in rate base
4	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	455,614				Non-utility property not included in rate base
5	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	332				Non-utility property not included in rate base
6	121	Kentucky Street - Tract No. D146	2-May-1983	217,017	-	1,074				Non-utility property not included in rate base
7	121	Shelby 13/4 Substation Tract No. D1	30-Jun-1986	7,112	-	3,291				Non-utility property not included in rate base
8	121	Flint Hill Gas Storage Field Tract No. H-12	30-Jun-1974	11,058	-	5,677				Non-utility property not included in rate base
9	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	269				Non-utility property not included in rate base
10	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	50,000				Non-utility property not included in rate base
11	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	28,633				Non-utility property not included in rate base
12		TOTAL		337,223	63,360	273,863	-			Non-utility property not included in rate base

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
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SCHEDULE B-2.7
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE AMOUNT	ACCT NO.	DESCRIPTION	REASONS FOR EXCLUSION
				$	$	$	$			
1		Land and Land Rights:								
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	-	29				Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927				Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614				Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332				Non-utility property not included in rate base
6	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074				Non-utility property not included in rate base
7	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291				Non-utility property not included in rate base
8	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677				Non-utility property not included in rate base
9	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269				Non-utility property not included in rate base
10	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000				Non-utility property not included in rate base
11	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	28,633				Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185				Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15				Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48				Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192				Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250				Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	-				Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	-				Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	-				Non-utility property not included in rate base
20		TOTAL		630,897	63,360	567,537	-			Non-utility property not included in rate base

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
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SCHEDULE B-3
PAGE 1 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
1		Intangible Plant						
2	301	Organization	-	-		-	-	-
3	302	Franchises and Consents	387	(577)		(577)	-	(577)
4	303	Misc Intangible Plant	3,096,922	(2,625,988)		(2,625,988)	79,546	(2,546,442)
5		Total Intangible Plant	3,097,310	(2,626,565)		(2,626,565)	79,546	(2,547,019)
6		Storage						
7	350	Land and Land Rights	331,693	(51,597)		(51,597)	-	(51,597)
8	351	Structures and Improvements	17,225,576	(3,704,234)		(3,704,234)	-	(3,704,234)
9	352	Wells	23,835,970	20,064,823		20,064,823	-	20,064,823
10	352.1	Storage Leaseholds and Rights	548,241	(548,241)		(548,241)	-	(548,241)
11	352.2	Reservoirs	400,511	(400,511)		(400,511)	-	(400,511)
12	117-352.3	Nonrecoverable Natural Gas	10,862,274	(8,629,046)		(8,629,046)	-	(8,629,046)
13	353	Lines	20,946,773	1,393,981		1,393,981	-	1,393,981
14	354	Compressor Station Equipment	67,256,027	(18,352,246)		(18,352,246)	-	(18,352,246)
15	355	Measuring and Regulating Equipment	7,258,393	(716,764)		(716,764)	-	(716,764)
16	356	Purification Equipment	49,010,952	(12,042,791)		(12,042,791)	-	(12,042,791)
17	357	Other Equipment	3,365,402	1,020,691		1,020,691	-	1,020,691
18	358	ARO Cost Gas UG Store	4,690,104	(2,387,064)		(2,387,064)	2,387,064	-
19		Total Storage	205,731,916	(24,353,000)		(24,353,000)	2,387,064	(21,965,936)
20		Transmission						
21	365	Rights of Way	220,659	(213,364)		(213,364)	-	(213,364)
22	367	Mains	269,051,605	(32,430,313)		(32,430,313)	-	(32,430,313)
23	372	ARO Cost Gas Transmission	9,323,116	(721,613)		(721,613)	721,613	-
24		Total Transmission	278,595,380	(33,365,291)		(33,365,291)	721,613	(32,643,678)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
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AS OF AUGUST 31, 2025

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SCHEDULE B-3
PAGE 2 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
25		Distribution						
26	374	Land and Land Rights	1,224,281	(74,018)		(74,018)	-	(74,018)
27	375	Structures and Improvements	4,652,776	(822,569)		(822,569)	-	(822,569)
28	376	Mains	576,552,577	(180,013,425)		(180,013,425)	-	(180,013,425)
29	377	Compressor Station Equipment	-	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	43,592,649	(6,372,251)		(6,372,251)	-	(6,372,251)
31	379	Measuring and Regulating Station Equip-City	14,364,911	(2,710,244)		(2,710,244)	-	(2,710,244)
32	380	Services	537,824,315	(211,530,888)		(211,530,888)	5,602,279	(205,928,609)
33	381	Meters	75,235,605	(17,053,700)		(17,053,700)	-	(17,053,700)
34	383	House Regulators	30,425,508	(13,497,727)		(13,497,727)	-	(13,497,727)
35	385	Industrial Measuring and Regulating Equip	1,306,608	(342,547)		(342,547)	-	(342,547)
36	387	Other Equipment	588,900	(65,154)		(65,154)	-	(65,154)
37	388	ARO Cost Gas Distribution	29,266,415	(3,704,382)		(3,704,382)	3,704,382	-
38		Total Distribution	1,315,034,544	(436,186,904)	-	(436,186,904)	9,306,660	(426,880,244)
39	G	General Plant						
40	389	Land and Land Rights	-	-		-	-	-
41	390	Structures and Improvements	-	-		-	-	-
42	391	Office Furniture and Equipment	-	-		-	-	-
43	392	Transportation Equipment	1,587,050	(996,050)		(996,050)	-	(996,050)
44	393	Stores Equipment	-	-		-	-	-
45	394	Tools, Shop, and Garage Equipment	12,076,299	(4,253,715)		(4,253,715)	-	(4,253,715)
46	395	Laboratory Equipment	-	-		-	-	-
47	396	Power Operated Equipment	5,641,323	(2,382,079)		(2,382,079)	-	(2,382,079)
48	397	Communication Equipment	179,217	(184,078)		(184,078)	-	(184,078)
49	398	Miscellaneous Equipment	-	-		-	-	-
50		Total General Plant	19,483,889	(7,815,923)		(7,815,923)	-	(7,815,923)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
ACCUMULATED DEPRECIATION AND AMORTIZATION
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SCHEDULE B-3
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WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
51		Common Plant (1)						
52	301	Organization	26,810	-		-	-	-
53	302	Franchises and Consents	-	-		-	-	-
54	303	Misc Intangible Plant	-	(0)		(0)	-	(0)
55	389	Land and Land Rights	679,273	-		-	-	-
56	390	Structures and Improvements	44,691,148	(15,643,543)		(15,643,543)	-	(15,643,543)
57	391	Office Furniture and Equipment	4,838,315	(2,531,054)		(2,531,054)	-	(2,531,054)
58	392	Transportation Equipment	234,694	(95,658)		(95,658)	-	(95,658)
59	393	Stores Equipment	336,396	(131,121)		(131,121)	-	(131,121)
60	394	Tools, Shop, and Garage Equipment	1,258,248	(855,054)		(855,054)	-	(855,054)
61	395	Laboratory Equipment	-	-		-	-	-
62	396	Power Operated Equipment	294,770	(57,982)		(57,982)	-	(57,982)
63	397	Communication Equipment	36,095,648	(22,166,931)		(22,166,931)	-	(22,166,931)
64	398	Miscellaneous Equipment	35,744	(1,887)		(1,887)	-	(1,887)
65	399	ARO Cost Common	-	-		-	-	-
66		Total Common Plant allocated to Gas	88,491,045	(41,483,230)		(41,483,230)	-	(41,483,230)
67		TOTAL GAS PLANT	1,910,434,085	(545,830,912)		(545,830,912)	12,494,883	(533,336,029)

(1) 32% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
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WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	13 MONTH AVERAGE RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
1		Intangible Plant						
2	301	Organization	-	-		-	-	-
3	302	Franchises and Consents	387	(593)		(593)	-	(593)
4	303	Misc Intangible Plant	2,589,545	(2,287,832)		(2,287,832)	139,979	(2,147,853)
5		Total Intangible Plant	2,589,932	(2,288,425)		(2,288,425)	139,979	(2,148,446)
6		Storage						
7	350	Land and Land Rights	331,693	(52,238)		(52,238)	-	(52,238)
8	351	Structures and Improvements	17,225,576	(3,992,045)		(3,992,045)	-	(3,992,045)
9	352	Wells	24,445,128	18,911,323		18,911,323	-	18,911,323
10	352.1	Storage Leaseholds and Rights	548,241	(548,241)		(548,241)	-	(548,241)
11	352.2	Reservoirs	400,511	(400,511)		(400,511)	-	(400,511)
12	117-352.3	Nonrecoverable Natural Gas	10,862,274	(8,691,022)		(8,691,022)	-	(8,691,022)
13	353	Lines	21,250,023	781,086		781,086	-	781,086
14	354	Compressor Station Equipment	73,578,995	(19,710,698)		(19,710,698)	-	(19,710,698)
15	355	Measuring and Regulating Equipment	7,258,393	(882,256)		(882,256)	-	(882,256)
16	356	Purification Equipment	50,693,158	(13,127,754)		(13,127,754)	-	(13,127,754)
17	357	Other Equipment	4,653,558	838,278		838,278	-	838,278
18	358	ARO Cost Gas UG Store	4,690,104	(4,562,572)		(4,562,572)	4,562,572	-
19		Total Storage	215,937,653	(31,436,649)		(31,436,649)	4,562,572	(26,874,077)
20		Transmission						
21	365	Rights of Way	220,659	(213,581)		(213,581)	-	(213,581)
22	367	Mains[2]	387,879,415	(38,672,556)		(38,672,556)	1,309,021	(37,363,535)
23	372	ARO Cost Gas Transmission	9,323,116	(879,263)		(879,263)	879,263	-
24		Total Transmission	397,423,190	(39,765,400)		(39,765,400)	2,188,283	(37,577,116)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
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SCHEDULE B-3
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WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	13 MONTH AVERAGE RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
25		Distribution						
26	374	Land and Land Rights	1,224,281	(74,018)		(74,018)	-	(74,018)
27	375	Structures and Improvements	4,656,597	(948,462)		(948,462)	-	(948,462)
28	376	Mains[2]	595,437,164	(190,451,959)		(190,451,959)	(1,316,447)	(191,768,406)
29	377	Compressor Station Equipment	-	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	44,421,993	(7,403,565)		(7,403,565)	-	(7,403,565)
31	379	Measuring and Regulating Station Equip-City Gate	17,241,932	(3,545,191)		(3,545,191)	-	(3,545,191)
32	380	Services	553,571,384	(225,977,707)		(225,977,707)	8,687,199	(217,290,507)
33	381	Meters	125,542,358	(20,257,460)		(20,257,460)	-	(20,257,460)
34	383	House Regulators	30,425,508	(14,300,405)		(14,300,405)	-	(14,300,405)
35	385	Industrial Measuring and Regulating Equip	1,941,824	(378,541)		(378,541)	-	(378,541)
36	387	Other Equipment	1,067,977	(69,754)		(69,754)	-	(69,754)
37	388	ARO Cost Gas Distribution	29,266,415	(4,237,329)		(4,237,329)	4,237,329	-
38		Total Distribution	1,404,797,432	(467,644,389)		(467,644,389)	11,608,081	(456,036,308)
39		General Plant						
40	389	Land and Land Rights	-	-		-	-	-
41	390	Structures and Improvements	-	-		-	-	-
42	391	Office Furniture and Equipment	-	-		-	-	-
43	392	Transportation Equipment	1,580,058	(1,071,115)		(1,071,115)	-	(1,071,115)
44	393	Stores Equipment	-	-		-	-	-
45	394	Tools, Shop, and Garage Equipment	12,323,471	(4,554,150)		(4,554,150)	-	(4,554,150)
46	395	Laboratory Equipment	-	-		-	-	-
47	396	Power Operated Equipment	6,046,873	(2,572,108)		(2,572,108)	-	(2,572,108)
48	397	Communication Equipment	179,217	(228,164)		(228,164)	-	(228,164)
49	398	Miscellaneous Equipment	-	-		-	-	-
50		Total General Plant	20,129,618	(8,425,537)		(8,425,537)	-	(8,425,537)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
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WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	13 MONTH AVERAGE RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$	100%	$	$	$
51		Common Plant (1)						
52	301	Organization	26,810	-		-	-	-
53	302	Franchises and Consents	-	-		-	-	-
54	303	Misc Intangible Plant	-	(0)		(0)	-	(0)
55	389	Land and Land Rights	679,273	-		-	-	-
56	390	Structures and Improvements	47,415,764	(16,589,175)		(16,589,175)	-	(16,589,175)
57	391	Office Furniture and Equipment	4,873,543	(2,734,860)		(2,734,860)	-	(2,734,860)
58	392	Transportation Equipment	236,148	(125,516)		(125,516)	-	(125,516)
59	393	Stores Equipment	336,396	(143,624)		(143,624)	-	(143,624)
60	394	Tools, Shop, and Garage Equipment	1,273,433	(884,347)		(884,347)	-	(884,347)
61	395	Laboratory Equipment	-	-		-	-	-
62	396	Power Operated Equipment	294,770	(64,543)		(64,543)	-	(64,543)
63	397	Communication Equipment	68,873,604	(21,209,550)		(21,209,550)	-	(21,209,550)
64	398	Miscellaneous Equipment	35,744	(3,842)		(3,842)	-	(3,842)
65	399	ARO Cost Common	-	-		-	-	-
66		Total Common Plant allocated to Gas	124,045,485	(41,755,457)		(41,755,457)	-	(41,755,457)
67		TOTAL GAS PLANT	2,164,923,310	(591,315,856)		(591,315,856)	18,498,915	(572,816,942)

(1) 32% Common Plant allocated to Gas
(2) Asset reclassification from Transmission to Distribution

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
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SCHEDULE B-3.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$		$		
1	303	Misc Intangible Plant	79,546	100%	79,546		DSM amounts excluded from rate base
2	358	ARO Cost Gas UG Store	2,387,064	100%	2,387,064		ARO amounts excluded from rate base
3	372	ARO Cost Gas Transmission	721,613	100%	721,613		ARO amounts excluded from rate base
4	380	Services	5,602,279	100%	5,602,279		GLT amounts excluded from rate base
5	388	ARO Cost Gas Distribution	3,704,382	100%	3,704,382		ARO amounts excluded from rate base
6		TOTAL ADJUSTMENTS	12,494,883		12,494,883		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$		$		
1	303	Misc Intangible Plant	139,979	100%	139,979		DSM amounts excluded from rate base
2	358	ARO Cost Gas UG Store	4,562,572	100%	4,562,572		ARO amounts excluded from rate base
3	372	ARO Cost Gas Transmission	879,263	100%	879,263		ARO amounts excluded from rate base
4	376	Mains	(7,426)	100%	(7,426)		Higher depreciation reserve[1]
5	380	Services	8,687,199	100%	8,687,199		GLT amounts excluded from rate base
6	388	ARO Cost Gas Distribution	4,237,329	100%	4,237,329		ARO amounts excluded from rate base
7		TOTAL ADJUSTMENTS	18,498,915		18,498,915		

(1) Reflects impact of asset reclassification from Transmission to Distribution (net increase to depreciation reserve).

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 1 OF 4
WITNESS: A. M. FACKLER

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLE (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ADJUSTED JURISDICTION ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			$	$		$			
1		Intangible Plant							
2	301	Organization	-	-		-			
3	302	Franchises and Consents	387	577	12.39%	48	0%	5.5	20-SQ
4	303	Misc Intangible Plant	2,778,712	2,546,442	16.18%	449,542	0%	3.3	5-SQ, SQUARE
5		Total Intangible Plant	2,779,100	2,547,019		449,590			
6		Storage							
7	350	Land and Land Rights	331,693	51,597	0.59%	1,957	0%	52.8	60-R4
8	351	Structures and Improvements	17,225,576	3,704,234	1.66%	285,370	-5,-15%	52.2	60-R2.5, 60-R3, 55-R2.5
9	352	Wells	23,835,970	(20,064,823)	2.56%	610,201	-30%	41.3	45-R0.5,60-R3
10	352.1	Storage Leaseholds and Rights	548,241	548,241	0%	-	0%	-	70-R4
11	352.2	Reservoirs	400,511	400,511	0%	-	0%	-	60-R4
12	352.3	Nonrecoverable Natural Gas	10,862,274	8,629,046	0.82%	89,071	0%	19.5	50-SQ
13	353	Lines	20,946,773	(1,393,981)	2.01%	421,030	-15%	37.8	48-R2
14	354	Compressor Station Equipment	67,256,027	18,352,246	2.27%	1,526,712	-5%	39.9	45-R1.5
15	355	Measuring and Regulating Equipment	7,258,393	716,764	2.55%	185,089	-10%	30.8	40-R1
16	356	Purification Equipment	49,010,952	12,042,791	2.37%	1,161,560	-25%	40.2	48-R2
17	357	Other Equipment	3,365,402	(1,020,691)	2.53%	85,145	-10%	38.2	45-R2
18	358	ARO Cost Gas UG Store	-	-		-			
19		Total Storage	201,041,812	21,965,936		4,366,134			
20		Transmission							
21	365	Rights of Way	220,659	213,364	0.13%	287	0%	34.5	70-R4
22	367	Mains	269,051,605	32,430,313	2.05%	5,515,558	-10%	55.0	65-R2.5
23	372	ARO Cost Gas Transmission	-	-		-			
24		Total Transmission	269,272,264	32,643,678		5,515,845			
25		Distribution							
26	374	Land and Land Rights	1,224,281	74,018	0%	-	0%	-	70-S3
27	375	Structures and Improvements	4,652,776	822,569	2.88%	133,767	-15%	30.6	40-S1, 50-R3
28	376	Mains	576,552,577	180,013,425	1.62%	9,340,152	-30%	49.0	63-R2.5
29	377	Compressor Station Equipment	-	-		-			
30	378	Measuring and Regulating Station Equip-General	43,592,649	6,372,251	2.21%	963,398	-10%	35.4	43-S0
31	379	Measuring and Regulating Station Equip-City Gate	14,364,911	2,710,244	1.81%	260,005	-25%	29.8	38-S0
32	380	Services	427,885,364	205,928,609	3.24%	13,863,486	-45%	35.5	42-R1.5
33	381	Meters	75,235,605	17,053,700	3.83%	2,881,524	-5%	20.7	30-R2
34	383	House Regulators	30,425,508	13,497,727	3.77%	1,147,042	-10%	25.5	32-S1.5
35	385	Industrial Measuring and Regulating Equip	1,306,608	342,547	2.31%	30,183	-5%	36.9	45-R2.5
36	387	Other Equipment	588,900	65,154	1.94%	11,425	0%	25.2	40-R2.5
37	388	ARO Cost Gas Distribution	-	-		-			
38		Total Distribution	1,175,829,178	426,880,244		28,630,980			

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 2 OF 4
WITNESS: A. M. FACKLER

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLE (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ADJUSTED JURISDICTION ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			$	$		$			
39		General Plant							
40	389	Land and Land Rights	-	-		-			
41	390	Structures and Improvements	-	-		-			
42	391	Office Furniture and Equipment	-	-		-			
43	392	Transportation Equipment	1,587,050	996,050	5.28%	83,849	0%	7.8	10-S2, 11-L3, 18-S1.5
44	393	Stores Equipment	-	-		-			
45	394	Tools, Shop, and Garage Equipment	12,076,299	4,253,715	4.26%	514,450	0%	14.2	25-SQ
46	395	Laboratory Equipment	-	-		-			
47	396	Power Operated Equipment	5,641,323	2,382,079	2.80%	157,957	0%	14.3	14-S2, 20-S0.5
48	397	Communication Equipment	179,217	184,078	3.13%	5,609			
49	398	Miscellaneous Equipment	-	-		-			
50		Total General Plant	19,483,889	7,815,923		761,866			
51		Common Plant (1)							
52	301	Organization	26,810	-	0%	-			
53	302	Franchises and Consents	-	-		-			
54	303	Misc Intangible Plant	-	0	16.18%	-	0%	3.3	5-SQ, SQUARE
55	389	Land and Land Rights	679,273	-		-			
56	390	Structures and Improvements	44,691,148	15,643,543	2.64%	1,179,846	-5,-10%	28.9	30-L0.5, 40-S0.5, 50-R3, 45-R1, 50-R4
57	391	Office Furniture and Equipment	4,838,315	2,531,054	15.79%	763,970	0%	6.6	15-SQ, 20-SQ, 5-SQ, 4-SQ, 10-SQ
58	392	Transportation Equipment	234,694	95,658	3.44%	8,066	0,5%	8.6	9-S2.5, 12-S0.5, 23-L1.5
59	393	Stores Equipment	336,396	131,121	5.15%	17,324	0%	8.7	25-SQ
60	394	Tools, Shop, and Garage Equipment	1,258,248	855,054	2.83%	35,546	0%	9.7	24-L2.5, 25-SQ
61	395	Laboratory Equipment	-	-		-			
62	396	Power Operated Equipment	294,770	57,982	0.56%	1,651	0,10%	18.5	22-L2, 22-L4
63	397	Communication Equipment	36,095,648	22,166,931	3.13%	1,129,794	0%	8.2	10-SQ
64	398	Miscellaneous Equipment	35,744	1,887	1.40%	500			
65	399	ARO Cost Common	-	-		-			
66		Total Common Plant allocated to Gas	88,491,045	41,483,230		3,136,697			
67		TOTAL GAS PLANT	1,756,897,288	533,336,029		42,861,112			

(1) 32% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
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SCHEDULE B-3.2
PAGE 3 OF 4
WITNESS: A. M. FACKLER

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLE (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ADJUSTED JURISDICTION ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			$	$		$			
1		Intangible Plant							
2	301	Organization	-	-		-			
3	302	Franchises and Consents	387	593	0%	-	0%	-	20-SQ
4	303	Misc Intangible Plant	2,111,335	2,147,853	9.93%	209,591	0%	0	5-SQ, SQUARE
5		Total Intangible Plant	2,111,722	2,148,446		209,591			
6		Storage							
7	350	Land and Land Rights	331,693	52,238	0%	-			
8	351	Structures and Improvements	17,225,576	3,992,045	1.66%	285,370	-30%	52.2	60-R2.5, 60-R3, 55-R2.5
9	352	Wells	24,445,128	(18,911,323)	10.68%	2,609,731	0,-50,-60%	21.1	60-R3, 45-R0.5, 8-S4
10	352.1	Storage Leaseholds and Rights	548,241	548,241	0%	-	0%	0	75-R4
11	352.2	Reservoirs	400,511	400,511	0%	-	0%	0	65-R4
12	352.3	Nonrecoverable Natural Gas	10,862,274	8,691,022	0.78%	84,916	0%	0	50-SQ
13	353	Lines	21,250,023	(781,086)	4.51%	957,779	-20%	28.4	50-R2.5
14	354	Compressor Station Equipment	73,578,995	19,710,698	2.41%	1,770,901	-15%	37.1	45-R1.5
15	355	Measuring and Regulating Equipment	7,258,393	882,256	2.86%	207,426	-20%	39.6	45-S0.5
16	356	Purification Equipment	50,693,158	13,127,754	2.69%	1,363,641	-30%	40.2	49-R2.5
17	357	Other Equipment	4,653,558	(838,278)	4.88%	227,270	-10%	30.9	47-R2
18	358	ARO Cost Gas UG Store	-	-		-			
19		Total Storage	211,247,549	26,874,077		7,507,034			
20		Transmission							
21	365	Rights of Way	220,659	213,581	0.11%	240	0%	31.8	75-R4
22	367	Mains	285,291,027	37,363,535	8.62%	24,594,048	0,-50%	32.4	8-S4,65-R2.5
23	372	ARO Cost Gas Transmission	-	-		-			
24		Total Transmission	285,511,686	37,577,116		24,594,288			
25		Distribution							
26	374	Land and Land Rights	1,224,281	74,018	0%	-	0%	-	75-S3
27	375	Structures and Improvements	4,656,597	948,462	2.94%	136,852	-20%	34.4	42-L1.5, 50-R2.5
28	376	Mains	698,025,552	191,768,406	2.44%	17,004,778	-50%	48.7	67-R3
29	377	Compressor Station Equipment	-	-		-			
30	378	Measuring and Regulating Station Equip-General	44,421,993	7,403,565	3.18%	1,411,131	-30%	37.0	45-S0
31	379	Measuring and Regulating Station Equip-City Gate	17,241,932	3,545,191	4.19%	722,308	-40%	29.2	40-S0.5
32	380	Services	431,112,834	217,290,507	3.16%	13,606,496	-70%	41.9	52-S0.5
33	381	Meters	125,542,358	20,257,460	6.02%	7,559,946	-10%	14.6	26-R2.5
34	383	House Regulators	30,425,508	14,300,405	3.01%	914,625	-10%	22.6	35-S1.5
35	385	Industrial Measuring and Regulating Equip	1,941,824	378,541	2.32%	45,116	-5%	30.3	45-S1.5
36	387	Other Equipment	1,067,977	69,754	0.14%	1,504	0%	41.6	42-R2.5
37	388	ARO Cost Gas Distribution	-	-		-			
38		Total Distribution	1,355,660,856	456,036,308		41,402,757			

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 4 OF 4
WITNESS: A. M. FACKLER

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLE (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ADJUSTED JURISDICTION ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			$	$		$			
39		General Plant							
40	389	Land and Land Rights	-	-		-			
41	390	Structures and Improvements	-	-		-			
42	391	Office Furniture and Equipment	-	-		-			
43	392	Transportation Equipment	1,580,058	1,071,115	6.93%	109,458	10%	4.7	10-S2, 11-L3, 17-S2
44	393	Stores Equipment	-	-		-			
45	394	Tools, Shop, and Garage Equipment	12,323,471	4,554,150	4.00%	492,441	0%	17.1	25-SQ
46	395	Laboratory Equipment	-	-		-			
47	396	Power Operated Equipment	6,046,873	2,572,108	3.64%	219,933	10%	15.5	16-L2.5, 28-S0.5
48	397	Communication Equipment	179,217	228,164	9.57%	17,147	0%	5.7	10-SQ, 25-SQ
49	398	Miscellaneous Equipment	-	-		-			
50		Total General Plant	20,129,618	8,425,537		838,979			
51		Common Plant (1)							
52	301	Organization	26,810	-	0%	-			
53	302	Franchises and Consents	-	-		-			
54	303	Misc Intangible Plant	-	0	9.93%	-	0%	0	5-SQ, SQUARE
55	389	Land and Land Rights	679,273	-	0%	-			
56	390	Structures and Improvements	47,415,764	16,589,175	2.23%	1,059,328	-5,-15%	35.8	30-L1, 45-S0, 60-R2.5, 50-R1, 60-R4
57	391	Office Furniture and Equipment	4,873,543	2,734,860	15.03%	732,385	0%	3.6	15-SQ, 20-SQ, 5-SQ, 10-SQ
58	392	Transportation Equipment	236,148	125,516	8.35%	19,725	10%	6.7	9-S2.5, 14-S1, 26-S0
59	393	Stores Equipment	336,396	143,624	4.00%	13,456	0%	13.6	25-SQ
60	394	Tools, Shop, and Garage Equipment	1,273,433	884,347	4.00%	50,886	0%	17.1	25-SQ
61	395	Laboratory Equipment	-	-		-			
62	396	Power Operated Equipment	294,770	64,543	4.17%	12,289	10%	17.0	24-L2.5, 26-S2
63	397	Communication Equipment	68,873,604	21,209,550	9.57%	6,589,775	0%	5.7	10-SQ, 25-SQ
64	398	Miscellaneous Equipment	35,744	3,842	10.00%	3,574	0%	7.4	10-SQ
65	399	ARO Cost Common	-	-		-			
66		Total Common Plant allocated to Gas	124,045,485	41,755,457		8,481,418			
67		TOTAL GAS PLANT	1,998,706,916	572,816,942		83,034,067			

(1) 32% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CONSTRUCTION WORK IN PROGRESS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
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SCHEDULE B-4
PAGE 1 OF 2
WITNESS: A. M. FACKLER

			ACCUMULATED COSTS						
LINE NO.	MAJOR PROPERTY GROUPING	CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS	TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		$	$	$	$		$	$	$
	GAS:								
1	PRODUCTION	-	-	-	-	100%	-	-	-
2	STORAGE AND PROCESSING	11,309,304	-	-	11,309,304	100%	11,309,304	-	11,309,304
3	TRANSMISSION	110,264,235	-	-	110,264,235	100%	110,264,235	(89,568,076)	20,696,159
4	DISTRIBUTION	79,023,688	5,058,768	-	84,082,455	100%	84,082,455	42,817,363	126,899,819
5	GENERAL	2,781,282	-	-	2,781,282	100%	2,781,282	(106,667)	2,674,615
6	COMMON	40,717,406	2,125,352	-	42,842,757	100%	42,842,757	(16,595,270)	26,247,487
7	TOTAL GAS	244,095,914	7,184,119	-	251,280,034		251,280,034	(63,452,649)	187,827,384

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
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SCHEDULE B-4
PAGE 2 OF 2
WITNESS: A. M. FACKLER

			ACCUMULATED COSTS						
LINE NO.	MAJOR PROPERTY GROUPING	13 MO AVG CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS	13 MO AVG TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		$	$	$	$		$	$	$
	GAS:								
1	PRODUCTION	-	-	-	-	100%	-	-	-
2	STORAGE AND PROCESSING	13,754,653	-	-	13,754,653	100%	13,754,653	-	13,754,653
3	TRANSMISSION	19,540,101	-	-	19,540,101	100%	19,540,101	1,538	19,541,639
4	DISTRIBUTION	54,142,558	(128)	-	54,142,430	100%	54,142,430	(4,615,630)	49,526,800
5	GENERAL	3,577,237	-	-	3,577,237	100%	3,577,237	-	3,577,237
6	COMMON	27,465,745	2,865	-	27,468,610	100%	27,468,610	(99,510)	27,369,099
7	TOTAL GAS	118,480,294	2,737	-	118,483,031		118,483,031	(4,713,602)	113,769,429

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		$		$		
	GAS:					
1	PRODUCTION	-	100%	-		
2	STORAGE AND PROCESSING	-	100%	-		
3	TRANSMISSION	(89,568,076)	100%	(89,568,076)		Proforma - reclassification from Transmission to Distribution
4	DISTRIBUTION	42,817,363	100%	42,817,363		GLT and AMI amounts excluded from rate base, with Proforma
5	GENERAL	(106,667)	100%	(106,667)		DSM and AMI amounts excluded from rate base
6	COMMON	(16,595,270)	100%	(16,595,270)		AMI amounts excluded from rate base
7	TOTAL ADJUSTMENTS	(63,452,649)		(63,452,649)		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		$		$		
	GAS:					
1	PRODUCTION	-	100%	-		
2	STORAGE AND PROCESSING	-	100%	-		
3	TRANSMISSION	1,538	100%	1,538		Proforma - reclassification from Transmission to Distribution
4	DISTRIBUTION	(4,615,630)	100%	(4,615,630)		GLT and AMI amounts excluded from rate base, with Proforma
5	GENERAL	-	100%	-		
6	COMMON	(99,510)	100%	(99,510)		AMI amounts excluded from rate base
7	TOTAL ADJUSTMENTS	(4,713,602)		(4,713,602)		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (I) / (H)
1	WL MULD2	WELL LOG MULDRAUGH 2	Jul-24	Dec-25	78%	115,655	113,395	(56,697)	-50%
2	WL MAG U2	WL MAG UPPER 2	Jan-24	Dec-25	83%	38,552	37,798	(18,899)	-50%
3	WL MAG D2	WELL LOG MAGNOLIA DEEP 2	Jan-24	Dec-25	83%	38,552	37,798	(18,899)	-50%
4	TMPPRSPIC	TMP PRESTON-PICCADILLY	Jan-17	Mar-25	106%	24,677,105	-	10,110	0%
5	TMPPENPRS	TMP PENILE-PRESTON	Jan-17	Mar-25	106%	20,302,848	-	236	0%
6	TMPPENBLN	TMP PENILE-BLANTON LN	Jan-17	Mar-25	106%	22,085,385	-	(394)	0%
7	SU-000934	IP CONNECTIVITY LG&E IT GROUP2	Jan-25	Dec-25	66%	-	-	48,295	0%
8	SU-000766	IP CONNECTIVITY LGE IT GROUP1	Jan-24	Dec-24	167%	-	45,957	45,639	99%
9	RE-171494	REL CFR UPGRADE-LGE	Aug-23	Mar-25	132%	8,357	-	(515)	0%
10	IT2728L	KY IVR ENHANCEMENTS - LGE25	Jan-25	May-25	161%	8,206	22,489	9	0%
11	IT2726L	KY WEB ENHANCEMENTS - LGE25	Jan-25	May-25	161%	9,847	29,321	11	0%
12	IT2720L	GENAI RATE CASE - LGE25	Nov-24	Dec-25	71%	27,434	59,003	1	0%
13	IT2718L	KY-MOD WORKSP-HW UPD LGE24	Nov-24	Dec-25	71%	-	108,305	201,742	186%
14	IT2713L	APPLICATION MODERNIZATIO-LGE25	Jan-25	Dec-25	66%	945,512	1,848,513	568,561	31%
15	IT2708L	CIS TRANSFORMATION-LGE25	Jan-25	Dec-28	17%	21,710,733	26,187,708	2,108,616	8%
16	IT2706L	CLOUD ERP SAAS CAPITAL 2-LGE25	Jan-25	Dec-25	66%	616,530	1,263,926	0	0%
17	IT2690L	AMS OPTIMIZATION-LGE25	Jan-25	Dec-25	66%	263,595	498,847	181,399	36%
18	IT2682L	DATA SECURITY SW IMPL-LGE25	Jan-25	Dec-25	66%	62,713	129,471	28,175	22%
19	IT2678L	CYBERSECURITY TOOL CONSO-LGE25	Jan-25	Dec-25	66%	82,686	158,552	55,521	35%
20	IT2675L	OT CYBERSECURITY PROGRAM-LGE25	Jan-25	Dec-25	66%	27,391	56,548	8,463	15%
21	IT2663L	CAPITALIZE LEGACY SAAS-LGE25	Jan-25	Dec-25	66%	1,163,810	2,202,480	800,902	36%
22	IT2660L	TFM SOFTWARE IMPLEMENT-LGE25	Jan-25	Dec-25	66%	367,029	680,843	261,789	38%
23	IT2654L	SERVICENOW SAAS CAPITAL -LGE25	Jan-25	Dec-25	66%	385,331	751,156	270,047	36%
24	IT2626L	DATA MGMT SW IMP-LGE25	Jan-25	Dec-25	66%	51,378	97,231	35,357	36%
25	IT2623L	DISASTER RECOVERY-LGE25	Jan-25	Dec-25	66%	64,222	121,538	44,196	36%
26	IT2610L	D ARCOS FOR AUTOMATED CA-LGE25	Jan-25	Dec-25	66%	123,068	232,903	84,692	36%
27	IT2609L	PROACTIVE CUST NOTIF-LGE24	Nov-24	Mar-25	253%	-	628,916	609,437	97%
28	IT2415L	IVR/IVA OMNI CHANNEL SOL-LGE25	Jan-25	Dec-27	22%	1,929,631	2,522,731	424,683	17%
29	IT2414L	ENHANCEMENTS FOR KY METE-LGE25	Jan-25	Dec-25	66%	98,454	186,322	67,754	36%
30	IT2413L	CONTRACTOR SERVICES (CSS-LGE25	Jun-25	Dec-26	16%	328,182	536,383	84,692	16%
31	IT2412L	CALL CENTER WFM REPLACEM-LGE25	Mar-25	Dec-25	60%	82,045	169,384	36,297	21%
32	IT2411L	CALL CENTER TECHNOLOGY O-LGE25	Jan-25	Dec-27	22%	557,646	743,528	127,919	17%
33	IT2410L	CALL CENTER CALL RECORDI-LGE25	Jan-25	Dec-25	66%	82,045	155,269	56,461	36%
34	IT2409L	STABILIZATION-LGE25	Jan-25	Dec-25	66%	432,527	667,458	446,479	67%
35	IT2408L	PHOENIX PROJECT-LGE25	Jan-25	Dec-25	66%	64,222	121,538	44,196	36%
36	IT2407L	OUTSIDESVCS TRACKING-LGE25	Jan-25	Dec-25	66%	51,377	88,391	53,035	60%
37	IT2406L	NERC-CIP-TSA HW REFRESH -LGE25	Jan-25	Dec-25	66%	38,992	73,792	26,834	36%
38	IT2405L	NERC-CIP-TSA BACKUP SOLU-LGE25	Jan-25	Dec-26	33%	24,955	33,810	6,440	19%
39	IT2404L	EVERGREEN O365-LGE25	Jan-25	Dec-25	66%	154,133	212,139	159,105	75%
40	IT2403L	DECOMMISSION NUTANIX OT/-LGE25	Jan-25	Dec-25	66%	3,211	6,077	2,210	36%
41	IT2402L	AVTEC CONSOLE SYSTEM CON-LGE25	Mar-25	Dec-26	27%	38,533	72,923	26,517	36%
42	IT2401L	AUTOMIC UC4 (KY) UPGRADE-LGE25	Jan-25	Dec-25	66%	17,722	33,538	12,196	36%
43	IT2400L	2025 NETWORK WAN/INTERN-LGE25	Jan-25	Dec-25	66%	16,056	30,385	11,049	36%
44	IT2399L	TRODS -LGE25	Feb-25	Dec-25	63%	41,023	80,493	28,000	35%
45	IT2398L	TRANSMISSION MODELING-LGE25	Jan-25	Nov-27	23%	49,227	66,060	11,857	18%
46	IT2396L	IQGEO NETWORK MANAGER-LGE25	Jan-25	Nov-25	73%	989	2,043	1,021	50%
47	IT2394L	GE AEMS MIGRATION-LGE25	Dec-24	Mar-27	32%	-	26,856	0	0%
48	IT2393L	FERC 2222-LGE25	Jan-25	Dec-26	33%	98,504	158,171	45,192	29%
49	IT2391L	ENGINEERING TOOLSETS -LGE25	Jan-25	Nov-25	73%	11,475	23,691	8,441	36%
50	IT2390L	ENGINEERING TOOLSET (CYM-LGE25	Jan-25	Dec-25	66%	22,984	45,079	16,608	37%
51	IT2384L	T&D KY ELECTRIC WORK MGM-LGE25	Jan-25	Dec-26	33%	2,752,796	3,688,516	470,511	13%
52	IT2383L	T MOBILE INSPECTIONS - A-LGE25	Feb-25	Dec-25	63%	164,091	334,949	103,803	31%
53	IT2381L	AP/TREASURY/ACCOUNTING E-LGE25	Jan-25	Dec-25	66%	77,451	146,574	53,299	36%
54	IT2380L	SOURCE DATA INGESTION TO-LGE25	Jan-25	Dec-25	66%	545,886	1,095,717	250,380	23%
55	IT2379L	RECORDS SYSTEM INTEGRATI-LGE25	Jan-25	Dec-25	66%	38,533	72,923	26,517	36%
56	IT2377L	GEN AI INITIATIVES-LGE25	Jan-25	Dec-25	66%	216,610	413,299	139,625	34%
57	IT2375L	LOGGING & MONITORING-LGE25	Jan-25	Dec-25	66%	25,689	48,615	17,678	36%
58	IT2374L	ASSET & CHANGE MANAGEMEN-LGE25	Jan-25	Dec-25	66%	21,675	41,019	14,916	36%
59	IT2373L	TRPP-LGE25	Jan-25	Dec-25	66%	32,111	60,769	22,098	36%
60	IT2372L	PEOPLESOFT-LGE25	Jan-25	Dec-25	66%	57,432	109,614	39,572	36%
61	IT2371L	NMKT UPGRADE/REPLACEMENT-LGE25	Jan-25	Dec-25	66%	41,023	42,346	42,346	100%
62	IT2370L	KY POWERPLAN POWERTAX RE-LGE25	Jan-25	Dec-25	66%	49,227	50,815	50,815	100%
63	IT2369L	ICIMS-LGE25	Jan-25	Dec-25	66%	25,689	50,383	17,534	35%
64	IT2367L	CCURE-LGE25	Aug-24	Dec-25	76%	19,267	33,147	19,888	60%
65	IT2366L	CASH FORECASTING SOLUTIO-LGE25	Jan-25	Dec-25	66%	19,267	19,888	18,786	94%
66	IT2364L	IBM B2BI EDI UPGRADE-LGE25	Jan-25	Dec-25	66%	12,307	23,290	8,469	36%
67	IT2363L	CX ENHANCEMENTS-LGE25	Jan-25	Dec-25	66%	7,528	14,247	5,181	36%
68	IT2362L	CUSTOMER SELF SERVICE / -LGE25	Mar-25	Dec-27	18%	185,882	359,772	127,919	36%
69	IT2360L	HOSTING STRATEGY-LGE25	Jan-25	Dec-25	66%	629,282	1,261,633	369,646	29%
70	IT2358L	T MOBILE INSPECTIONS -IN-LGE25	Jan-25	Dec-25	66%	205,113	388,172	133,333	34%
71	IT2357L	KY MS PHONE IMP-LGE24	Dec-24	Dec-27	24%	454,203	714,996	183,411	26%
72	IT2353L	WIRELESS NTWRK REFRESH LGE24	May-24	Mar-25	160%	-	40,873	36,320	89%
73	IT2351L	DIG WORKPLACE SAP UPD-LGE24	Apr-24	Mar-25	155%	-	415	404	97%
74	IT2350L	DIG WP TANIUM - LGE24	Apr-24	Mar-25	155%	-	213	210	98%

LOUISVILLE GAS AND ELECTRIC COMPANY
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SCHEDULE B-4.2
PAGE 2 OF 6
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (I) / (H)
75	IT2349L	DIG WP AZURE AD-LGE24	Apr-24	Mar-25	155%	-	3,909	3,186	82%
76	IT2348L	TRIPWIRE CYBER ENH-LGE23	Mar-24	Mar-25	150%	-	92,056	91,743	100%
77	IT2347L	GOOGLE ANALYTICS GA4-LGE24	Mar-24	Dec-25	82%	-	11,580	10,315	89%
78	IT2346CG	KY LDAR 2024 - LGE24	Mar-24	Mar-25	150%	-	-	(440)	0%
79	IT2344L	NETSCALER UPGRADE-LGE24	Feb-24	Mar-25	146%	-	7,989	7,949	100%
80	IT2342L	GENETEC UPGRADE-LGE24	Feb-24	Mar-25	146%	-	-	(85)	0%
81	IT2341L	OEBS ENHANCE-LGE24	Feb-24	Mar-25	146%	-	10,016	9,580	96%
82	IT2338CG	KY CIM APP UPD-LGE24	Feb-24	Dec-25	83%	46,500	64,000	(62,951)	-98%
83	IT2337CG	GAS NOM REPT (GNR) - LGE24	Jan-24	Mar-25	143%	-	-	(4,604)	0%
84	IT2334L	DIG ENT KY KY DIG ENT KY LGE24	Jan-24	Dec-25	83%	-	253,713	471,424	186%
85	IT2333L	DIG ENT PA KY DIG ENT PA LGE24	Jan-24	Dec-25	83%	-	273,405	274,350	100%
86	IT2326L	KY TELECOM CAPIMPROV LGE24	Jan-24	Mar-25	143%	57,432	108,877	(4,753)	-4%
87	IT2315L	ABT EXTENSION-LGE24	Jan-24	Mar-25	143%	-	41,208	37,948	92%
88	IT2313L	ZOOM TO TEAMS-LGE23	Nov-23	Mar-25	138%	-	(0)	6,775	-11143395%
89	IT2312L	KY BULK POWER24-LGE24	Nov-23	Mar-25	138%	-	45,803	41,510	91%
90	IT2311L	ORACLE ULA23-LGE23	Nov-23	Dec-25	85%	338,914	-	(0)	0%
91	IT2310L	PHOENIX LAPTOPS-LGE23	Nov-23	Mar-25	138%	-	-	0	0%
92	IT2309L	CISCOFIREPOWER-LGE23	Nov-23	Mar-25	138%	-	-	1	0%
93	IT2308L	SERVICENOW IMPBVW-LGE23	Jan-23	Mar-25	123%	156,825	543,683	584,787	108%
94	IT2307L	RPA PPLS 23-LGE23	Jan-23	Mar-25	123%	1,378	1,828	1,777	97%
95	IT2305L	CYBERRISKMGMT-LGE23	Jan-23	Mar-25	123%	34,916	-	160	0%
96	IT2302L	AA ML PLATFORM23-LGE23	Jan-23	Mar-25	123%	55,583	-	665	0%
97	IT2301L	PA.KY INTERCONNECTPA LGE23	Jan-23	Mar-25	123%	9,387	-	1,661	0%
98	IT2300L	EXPERIMENT&DAM PLAT LGE23	Jan-23	Mar-25	123%	11,022	-	(15)	0%
99	IT2299L	ITIO FUNDING AUTOM LGE23	Jan-23	Mar-25	123%	10,445	3,374	3,356	99%
100	IT2298L	DATABASE AUTOMATION LGE23	Jan-23	Mar-25	123%	523	6,312	6,162	98%
101	IT2297L	HIGHSPEED CORE NW KY LGE23	Jan-23	Dec-25	89%	58,492	158,403	254,752	161%
102	IT2296L	HIGHSPEED CORE NW PA LGE23	Jan-23	Dec-25	89%	-	178,834	194,765	109%
103	IT2294L	ISE HW REFRESH KY LGE23	Jan-23	Mar-25	123%	1,399	18,833	17,627	94%
104	IT2293L	ISE HW REFRESH PA LGE23	Jan-23	Mar-25	123%	2,890	23,492	22,846	97%
105	IT2292L	MCP UPGRADE LGE23	Jan-23	Mar-25	123%	5,836	-	21	0%
106	IT2289L	VMWARE HORIZON VDI KYA LGE23	Jan-23	Mar-25	123%	186,768	324,696	325,180	100%
107	IT2288L	DNAC HARDWARE REFRESH LGE23	Jan-23	Mar-25	123%	36,887	46,592	47,244	101%
108	IT2287L	MS DEFENDER FOR SERV LGE23	Jan-23	Mar-25	123%	1,278	5,506	4,792	87%
109	IT2285L	GLOBAL DESIGN SYSTEM LGE23	Jan-23	Dec-25	89%	5,579	54,800	48,627	89%
110	IT2282L	EOL HW REPLACE KY LGE23	Jan-23	Mar-25	123%	77,253	121,114	200,469	166%
111	IT2281L	EOL HW REPLACE PA LGE23	Jan-23	Mar-25	123%	111,741	157,655	154,758	98%
112	IT2280L	AZURE 23 ENHANCE LGE23	Jan-23	Mar-25	123%	44,150	49,196	49,185	100%
113	IT2279L	WINDOWS 10.11 UPG LGE23	Jan-23	Mar-25	123%	367	35,553	35,516	100%
114	IT2277L	FORTIFY APP SECURITY LGE23	Jan-23	Dec-25	89%	19,511	30,757	29,515	96%
115	IT2276L	DESKTOP SW PACK LGE23	Jan-23	Mar-25	123%	22,501	-	12,191	0%
116	IT2274L	AUTOPILOT 2023 LGE23	Jan-23	Mar-25	123%	83,724	637,986	555,574	87%
117	IT2272L	MICROSERVE PLATFORM 23-LGE23	Jan-23	Mar-25	123%	45,756	-	9,495	0%
118	IT2263L	KY MAXIMO - LGE24	Jan-24	Dec-26	56%	16,177	71,918	65,981	92%
119	IT2262L	EGOR, DSL, GDRS REPLACEMENTS	Jan-25	Dec-25	66%	44,936	155,270	56,462	36%
120	IT2258L	WAUSAU UPGRADE/REPLACEMENT	Jan-25	Dec-26	33%	84,659	66,294	66,294	100%
121	IT2254L	TREASURY SW	Jan-25	Dec-25	66%	10,582	31,556	29,808	94%
122	IT2249L	UPGRADE QUANTUM TMS	Jan-25	Dec-26	33%	7,592	29,524	3,882	13%
123	IT2246L	ARMADILLO REPLACEMENT - LG&E24	Oct-24	Dec-25	73%	179,744	1,435,092	541,523	38%
124	IT2242L	EXP IENERGY FOR EE/DSM PGM3	Jan-25	Dec-25	66%	17,974	271,013	93,161	34%
125	IT2229L	RPA PPL SERVICES 2024 LGE24	Jan-24	Mar-25	143%	18,485	12,523	11,563	92%
126	IT2226L	6GHZ MW MITIGATION EOLGE25	Jan-25	Dec-27	22%	1,230,681	1,623,263	266,667	16%
127	IT2122L	MONITOR REPLACEMENT EOLGE25	Feb-25	Dec-25	63%	11,163	15,527	8,471	55%
128	IT2115L	FUSION CENTER ENHANCEMLGE25	Jan-25	Dec-25	66%	10,515	26,334	8,349	32%
129	IT2113L	DESKTOP SOFTWARE PACK LGE25	Jan-25	Dec-25	66%	13,376	7,596	2,609	34%
130	IT2106L	WINDOWS 10.11 UPGRADE LGE25	Jan-25	Dec-25	66%	42,514	8,508	2,922	34%
131	IT2103L	IPAD REFRESH PROJECT ELGE25	Jan-25	Dec-25	66%	133,951	372,645	128,000	34%
132	IT2101L	MICROSOFT SCE AND EA LLGE25	Jan-25	Dec-25	66%	64,692	142,120	48,817	34%
133	IT2099L	NETWORK EOL HW REPLACELGE25	Jan-25	Dec-25	66%	157,727	113,015	37,051	33%
134	IT2098L	NEXTGEN EOL OS, DB, DCLGE25	Jan-25	Dec-25	66%	210,302	31,228	(612)	-2%
135	IT2089L	MONITOR REPLACEMENT EOLGE24	Jan-24	Mar-25	143%	11,163	14,160	12,541	89%
136	IT2085L	ISE HARDWARE REFRESH ELGE24	Jan-24	Mar-25	143%	12,279	384	356	93%
137	IT2084L	KY CIP QRADAR ENHANCE-LGE24	Aug-24	Mar-25	186%	16,491	-	(3)	0%
138	IT2082L	FUSION CENTER ENHANCEMLGE24	Jan-24	Mar-25	143%	10,515	10,380	9,967	96%
139	IT2080L	RSA HARDWARE REFRESH ELGE24	Jan-24	Mar-25	143%	27,906	2,417	2,402	99%
140	IT2076L	GAS SCADA HW REFRESH ELGE24	Jan-24	Mar-25	143%	39,069	-	(90,663)	0%
141	IT2071L	KY TECHNOLOGY REFRESH LGE24	Jan-24	Mar-25	143%	55,813	48,450	46,465	96%
142	IT2066L	IPAD REFRESH PROJECT ELGE24	Jan-24	Mar-25	143%	78,138	151,966	149,914	99%
143	IT2065L	6GHZ EOL MW MITIGATIONL23-27	Aug-23	Dec-27	47%	1,602,273	469,207	424,432	90%
144	IT2064L	2024 EOL DB OS DC LGE24	Jan-24	Mar-25	143%	78,863	94,166	97,860	104%
145	IT2062L	AZURE CLOUD 2.0LGE24	Jan-24	Mar-25	143%	68,874	78,571	76,537	97%
146	IT2013L	ESRI +AUD DEPLOYMENT LGE25	Jan-25	Nov-26	35%	395,796	2,030,128	418,473	21%
147	IT2012L	SOLIDWORKSLGE25	Oct-24	Mar-25	221%	3,595	16,760	9,600	57%
148	IT2011L	UPGRADE SCADA SYSTEM ALGE25	Oct-24	Mar-26	61%	83,132	2,566,199	853,333	33%

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SCHEDULE B-4.2
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WITNESS: A. M. FACKLER

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149	IT2010L	PCS UPGRADELGE25	Oct-24	Dec-25	73%	27,860	197,935	71,467	36%
150	IT1993L	CASCADE ENTERPRISE ALILGE24	Jan-24	Nov-27	43%	8,115	83,413	1,042	1%
151	IT1982L	ALIGNE UPGRADELGE26	Jan-25	Dec-26	33%	22,468	76,223	33,877	44%
152	IT1972L	Z MACHINES TO RUN PLLGE24	Oct-24	Dec-25	73%	4,494	69,439	25,404	37%
153	IT1952L	SINGLE INSTANCE CLOUD LGE26	Jan-25	Dec-27	22%	389,537	7,149,254	541,425	8%
154	IT1949L	UPGRADE POWERPLANLGE25	Jan-25	Jan-26	61%	121,327	296,422	237,138	80%
155	IT1942L	T-RECS REPLACEMENTLGE24	Jan-24	Mar-25	143%	16,932	15,571	13,994	90%
156	IT1936L	GAS WORK STANDARD KNOWLGE25	Jan-25	Dec-25	66%	14,829	50,642	17,395	34%
157	IT1889L	SUPPLY CHAIN ENHANCEMELGE25	Jan-25	Dec-25	66%	77,451	146,574	50,347	34%
158	IT1882L	LKE MR HARDWARE - HANDLGE25	Jan-25	Dec-25	66%	8,987	25,408	16,938	67%
159	IT1786L	INSITE - KY TRANSMISSILGE24	Jan-24	Dec-25	83%	134,808	133,752	106,934	80%
160	IT1783L	OMA REPLACEMENT LGE24	Jan-24	Dec-25	83%	84,390	993,151	496,254	50%
161	IT1762L	CORP SYSTEMS 2025LGE25	Jan-25	Dec-25	66%	34,939	60,769	20,874	34%
162	IT1757L	SKY 2025LGE25	Jan-25	Dec-25	66%	26,288	121,538	44,196	36%
163	IT1756L	SERVICENOW ITSM / BUSILGE25	Feb-25	Dec-25	63%	131,439	748,344	236,789	32%
164	IT1754L	TRPP KY 2024LGE24	Dec-23	Mar-25	140%	54,198	68,891	65,189	95%
165	IT1751L	SERVICENOW ITSM / BUSILGE24	Nov-24	Mar-25	253%	210,302	489,825	124,555	25%
166	IT1707L	ONEPPL APP IMP (APO)-LGE25	Jan-25	Dec-25	66%	52,576	559,076	203,301	36%
167	IT1689L	IAM LGE26	Jan-25	Dec-26	33%	78,863	624,019	303,485	49%
168	IT1683L	IAM LGE25	Jan-25	Dec-26	33%	52,576	672,306	86,918	13%
169	IT1679L	THREAT AND VULNERABILILGE25	Jan-25	Dec-25	66%	157,727	84,856	8,767	10%
170	IT1646L	LOTO TECHNOLOGY REFRESH-LGE25	Feb-24	Mar-25	146%	38,880	-	(25)	0%
171	IT1612L	STACKVISION UPGRADE-LGE24	Apr-24	Mar-25	155%	31,680	51,659	48,370	94%
172	IT1596L	S-SDLCLGE25	Jan-25	Dec-25	66%	1,577	30,385	10,437	34%
173	IT1584L	QRADAR - KENTUCKY CIP LGE25	Jan-25	Dec-25	66%	11,163	25,408	16,000	63%
174	IT1582L	QRADAR - CORPLGE25	Jan-25	Dec-25	66%	15,773	19,888	18,786	94%
175	IT1581L	QRADAR HW 2024 KY-LGE24	Jan-24	Dec-25	83%	78,863	84,288	135,636	161%
176	IT1574L	CMSLGE27	Jan-25	Dec-27	22%	168,780	1,215,762	439,899	36%
177	IT1570L	KY ADMS - LGE 23-26	Jan-23	Dec-26	67%	1,693,824	1,737,845	431,210	25%
178	IT1567L	ELIMIN OF LEASE T1-LGE23	Jan-23	Mar-25	123%	60,159	52,584	49,474	94%
179	IT1565L	OUTSIDE CABLE PLANT-LGE23	Jan-23	Mar-25	123%	17,163	-	(11)	0%
180	IT1558L	QRADARCONSOLIDATION-LGE22	Oct-22	Mar-25	121%	205,592	-	93,556	0%
181	IT1508L	RPA-CUSTSERV,ZSSB,PSC,BP-LGE22	May-22	Mar-25	118%	1,059	12,994	12,367	95%
182	IT1507L	WAUSAU ENHANCEMENTS - LGE22	Jan-22	Mar-25	116%	-	-	(1,235)	0%
183	IT1493L	EACM/JUMPHOST REFRESH-LGE24	Jan-25	Dec-25	66%	43,248	155,273	(3,128)	-2%
184	IT1490L	EMS/LVL2/QAS REFRESH-LGE24	Jan-24	Mar-25	143%	115,328	-	29,058	0%
185	IT1386L	RATE CASE FILING 2026LGE25	Jan-25	Dec-25	66%	6,740	25,408	12,704	50%
186	IT1234L	KY WORKSTATION REFRESH-LGE25	Feb-25	Dec-25	63%	28,160	77,634	20,163	26%
187	IT1214L	TECH REFRESH DSKTP/LPTP-LGE23	Jan-23	Mar-25	123%	496,858	-	(5,406)	0%
188	IT1209L	QRADARENHANCE-LGE23	Jan-23	Mar-25	123%	23,629	-	5,634	0%
189	IT1046L	LGE TWR REPL (MULD)-LGE23-24	Jan-23	Mar-25	123%	12,896	93,491	88,083	94%
190	IT0751L	INTEGRATION AND ARCH ILGE25	Jan-25	Dec-25	66%	21,030	24,308	8,349	34%
191	IT0736L	MICROSERVICES PLATFORMLGE25	Jan-25	Dec-25	66%	15,773	36,461	12,524	34%
192	IT0600L	RPA PPL SERVICES 2025 LGE25	Jan-25	Dec-25	66%	18,485	48,615	16,699	34%
193	IT0572L	OBSERVAPACHESKYWALK-LGE24	Jan-24	Mar-25	143%	21,030	20,738	14,673	71%
194	IT0386L	MICROSERVICES PLATFORMLGE24	Jan-24	Mar-25	143%	15,773	11,071	10,000	90%
195	IT0161L7	DACS/SONET REPLACE-WCLLGE19-22	Aug-19	Mar-25	109%	227,473	-	(26)	0%
196	ILIWKY A	ILI WKA LINE	Jan-23	Dec-26	67%	2,436,162	-	(60)	0%
197	ILIPROGRM	ILI PROGRAM MAIN	Nov-21	Dec-32	34%	39,960,717	1,144,540	65,402	6%
198	ILICLVRY	ILI CALV LINE	Jan-24	Dec-26	56%	3,207,991	2,415,588	2,097,284	87%
199	GECDM11L	GE CDM OHIO FALLS SIEM-LGE	Oct-24	Dec-24	428%	-	-	(5,181)	0%
200	EM-172096	EMS SOFTWARE FULL UPGRADE 24-L	Dec-23	Dec-25	84%	4,675	40,650	32,164	79%
201	DIGWKY A	DIG WKA LINE	Jan-23	Dec-26	67%	-	-	(563)	0%
202	CRCST406G	CUST REQUESTED - 004060	Jan-13	Dec-25	97%	253,050	(559)	(559)	100%
203	CPBWK406G	GAS PUBLIC WORKS - 004060	Jan-13	Dec-30	70%	2,862,369	5,350	5,350	100%
204	CKYTCR406	KYTC REIMBURSABLE PUB WK GAS	May-17	Dec-27	78%	86	-	(14)	0%
205	CGMTR134	LGE GAS METERS - 001340	Jan-13	Dec-34	58%	10,034,814	29,588,356	453,683	2%
206	CGME406	NB GAS MAIN EXT - 004060	Dec-12	Dec-30	70%	2,654,764	(18,029)	(18,029)	100%
207	451UORM22	UPGR ROTARY MTR 22	Jan-22	Dec-26	73%	350,000	120,353	10,941	9%
208	451UCGF22	UPGR CG FACILITIES 22	Jan-22	Dec-26	73%	220,920	555,550	(75)	0%
209	451RCGC22	REPL CG CONTR 22	Jan-22	Dec-26	73%	290,306	1,109,528	10,372	1%
210	451NBPR22	NB PURCH REG 22	Jan-22	Dec-26	73%	180,947	201,989	35,829	18%
211	451GRFU22	GAS REG FAC UPGR 22	Jan-22	Dec-26	73%	2,454,444	2,193,328	239,498	11%
212	451GRCP22	GAS REG CAPACITY 22	Jan-22	Dec-27	61%	2,158,898	2,085,333	89,842	4%
213	451CHPS22	COMM HP SERV 22	Jan-22	Dec-27	61%	1,840,870	2,085,333	108,777	5%
214	450FTCC22	CUST CONVERSIONS 22	Jan-22	Dec-26	73%	399,999	132,678	15,019	11%
215	448TBRD22	MAG TROUBLE 22	Jan-22	Dec-26	73%	75,767	69,403	3,429	5%
216	448STOR22	MAG FIELD BLK 22	Jan-22	Dec-26	73%	2,749,491	1,418,606	79,646	6%
217	448NBCS22	NB MAG CS LN RISER 22	Jan-22	Dec-26	73%	125,001	63,851	14,986	23%
218	448DFEQ22	MAG DEF EQ 22	Jan-22	Dec-26	73%	624,999	324,806	7,408	2%
219	448CSUP22	MAG STATION BLK 22	Jan-22	Dec-26	73%	624,997	325,786	(12,049)	-4%
220	448CCSO22	REPL MAG CS RISER 22	Jan-22	Dec-26	73%	494,999	255,403	15,024	6%
221	447TBRD22	MULD TROUBLE 22	Jan-22	Dec-26	73%	211,005	113,805	21,714	19%
222	447STOR22	MULD FIELD BLK	Jan-22	Dec-26	73%	4,098,134	2,100,704	2,969	0%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (I) / (H)
223	447DFEQ22	MULD DEF EQ 22	Jan-22	Dec-26	73%	874,997	459,039	25,464	6%
224	447CSUP22	MULD STATION BLK 22	Jan-22	Dec-26	73%	3,104,990	1,616,680	73,218	5%
225	4475RSW22	RELINE WELL 22	Jan-22	Dec-26	73%	2,466,764	1,351,969	68,565	5%
226	4475PLG22	PLUG STORAGE WELL 22	Jan-22	Dec-26	73%	1,461,000	194	11	6%
227	445RACM22	AC MITIGATION 22	Jan-22	Dec-26	73%	1,999,992	1,151,998	(15,536)	-1%
228	421RRCS22	REPL SERV LINE 22	Jan-22	Dec-26	73%	1,163,859	746,776	162,898	22%
229	421NBCS22	NB CS LINE RISER 22	Jan-22	Dec-26	73%	466,000	245,278	51,498	21%
230	421CCSO22	REPL CS RISER 22	Jan-22	Dec-26	73%	195,053	104,622	4,909	5%
231	419TBRD22	CAP TROUBLE ORDERS 22	Jan-22	Dec-26	73%	2,812,490	1,820,500	83,196	5%
232	419RRCS22	REPL CO GAS SERV 22	Jan-22	Dec-26	73%	17,998,105	14,267,349	239,582	2%
233	419NBGS22	NB GAS SERVICES 22	Jan-22	Dec-26	73%	9,374,949	9,056,560	123,372	1%
234	419NBCS22	NB CUST LINE RISER 22A	Jan-22	Dec-29	46%	24,029,923	18,723,670	137,138	1%
235	419EBPR22	PURCH REGULATORS 22	Jan-22	Dec-26	73%	1,060,996	2,365,765	51,575	2%
236	419CTPD22	CAP THIRD PARTY 22	Jan-22	Dec-26	73%	1,465,993	768,450	7,236	1%
237	419CCSO22	REPL CUST SRV RISER 22	Jan-22	Dec-29	46%	15,207,971	10,071,667	(89,507)	-1%
238	406SYSE22	SYSTEM ENHANCE 22	Jan-22	Dec-27	61%	4,499,984	2,180,840	301,821	14%
239	406RCRG22	CUST REQUEST 22	Feb-22	Dec-26	73%	573,946	1,263,437	345,829	27%
240	406PWRG22	PUBLIC WORKS GAS 22	Jan-22	Dec-26	73%	6,689,973	16,651,292	866,453	5%
241	406PWCR22	PUBLIC WORKS REIM 22	Jan-22	Dec-26	73%	943,996	462,890	137,471	30%
242	406CGME22	NB MAIN EXT 22	Jan-22	Dec-29	46%	14,339,942	3,850,895	1,173,161	30%
243	175804LGE	SIMP TCC SEWAGE PUMP LGE	Feb-25	Dec-25	61%	-	-	3,608	0%
244	175798-L	CFPT 2023 UPGRADE-LGE	Feb-25	Apr-25	240%	-	9,715	12,431	128%
245	175762LGE	KUGO 8 - TRANSMISSION OFF LGE	Feb-25	Dec-25	62%	-	-	1,066	0%
246	175695LGE	SIMP CENTRALIZED BAS LGE	Feb-25	Dec-25	62%	-	-	5,760	0%
247	175583LGE	SIMP COOL TWR & CHILL LGE	Jan-25	Dec-30	10%	-	-	31,428	0%
248	175445LG	DSM PDA 2025 LG	Jan-25	Dec-25	66%	160,000	293,333	106,667	36%
249	175188-L	IMS PRODUCTION SYS LICENSES-L	Dec-24	Mar-25	303%	-	75,516	75,516	100%
250	174790-LG	EMS TCC REMODEL-LG	Oct-24	Mar-25	221%	-	2,443	2,374	97%
251	174162LGE	EASTPOINT RENOVATIONS LGE	Jun-24	Dec-25	78%	174,780	330,766	51,976	16%
252	172793LGE	LKE HOGANS ALLEY LGE	May-24	Mar-25	160%	-	3,255	3,233	99%
253	172778-L	ACE SYSTEM RENOVATION-SCADA-L	Jul-24	Aug-25	100%	18,204	53,447	(723)	-1%
254	172510LGE	TRANSMISSION CNTRL CNTR LGE	Feb-24	Dec-26	54%	-	15,410	15,461	100%
255	171123LG	DSM PDA 2023 LG	Jun-23	Jun-25	112%	152,704	-	5,469	0%
256	170878LGE	AOC MTR OPS AND AMI RENO LGE	May-23	Mar-25	127%	681,370	-	1	0%
257	169283-L	R&D - EPRI PROGRAMS LGE	Jan-25	Dec-29	13%	193,750	233,333	26,667	11%
258	169033LGE	BOC RENOVATIONS - LGE	Dec-22	Dec-25	89%	1,538,364	2,132,455	1,853,938	87%
259	166790LGE	LKE HEADQ LGE TARGET	Sep-21	Dec-25	92%	8,332,800	-	(850)	0%
260	164689LGE	LGE SECURITY EQUIP 25	Jan-25	Dec-25	66%	94,327	179,346	63,822	36%
261	164677LGE	LGE SECURITY EQUIPMENT 2024	Jan-24	Mar-25	143%	94,417	130,913	131,856	101%
262	163550LC	CS AMI NETWORK COMM 21BP LC	Jan-21	Dec-25	93%	2,253,367	4,082,558	3,730,858	91%
263	163465LC	CS AMI DO INTEGRAT 21BP L	Jan-21	Dec-25	93%	560,257	2,378,438	1,104,781	46%
264	163462LC	CS AMI SVC SWITCH 21 BP L	Jan-21	Dec-25	93%	1,194,607	2,715,429	2,449,192	90%
265	163459LC	CS AMI METER-CASH 21 BP L	Jan-21	Dec-25	93%	2,006,111	2,670,157	2,456,696	92%
266	163454LC	CS AMI CUST ENGAGE 21BP L	Jan-21	Dec-25	93%	76,214	917,672	704,523	77%
267	163444LC	CS AMI METER DEPL 21BP LC	Jan-21	Dec-25	93%	1,883,033	6,797,809	5,682,286	84%
268	163441LG	CS AMI METERS 21 BP LG	Jan-21	Dec-25	93%	35,645,848	55,016,650	46,214,186	84%
269	163438LC	CS AMI IT SYSTEMS 21 BP LC	Jan-21	Dec-25	93%	3,223,829	391,220	359,322	92%
270	00066FACL	BOC DCC SPACE CONVERSION LGE	Jan-19	Mar-25	108%	283,213	-	205	0%
271	465000007	SMALL TOOLS 2025 004650	Jan-25	Dec-25	66%	9,951	17,874	6,500	36%
272	465000006	COMPRESSOR ENGINE SIM	Jan-24	Mar-25	143%	74,607	73,002	73,271	100%
273	465000004	GAS TRAINING RODEO BUILDING	Jan-24	Dec-26	56%	1,000,222	3,727,235	1,339,981	36%
274	463000002	AOC OQ CAGE	Sep-24	Mar-25	173%	-	-	37	0%
275	451000030	SMALL TOOLS SR&O 2025	Jan-25	Dec-25	66%	29,974	50,297	18,290	36%
276	451000025	EFC EPR UPGRADES	Jan-23	Dec-27	53%	441,999	754,399	186,032	25%
277	451000016	SMALL TOOLS SR&O 2024	Jan-24	Mar-25	143%	30,000	57,260	57,260	100%
278	450000077	RTU REPLACEMENT	Jan-25	Dec-27	22%	1,143,000	1,428,833	220,202	15%
279	450000075	MULDRAUGH METER RUN	Jan-25	Dec-25	66%	122,629	224,820	79,483	35%
280	450000074	BARDSTOWN KY HEATER	Jan-25	Dec-25	66%	441,466	809,353	183,943	23%
281	450000073	GROVE REPLACEMENTS	Jan-25	Dec-29	13%	1,270,440	1,412,690	110,641	8%
282	450000071	MULD BSD & ESD SYSTEM UPGRADE	Sep-23	Dec-25	86%	1,694,336	3,159,646	1,027,221	33%
283	450000070	MAG BSD & ESD SYSTEM UPGRADE	Sep-23	Dec-25	86%	1,694,337	1,999,311	1,936,491	97%
284	450000053	CG TELECOM UPGRADE	Jan-23	Dec-25	89%	281,931	237,877	127,559	54%
285	450000040	ELLINGSWORTH CG STATION	Jan-24	Dec-26	56%	1,193,980	6,129,080	1,223,364	20%
286	450000033	IME SMALL TOOLS 2026	Jan-24	Dec-26	56%	30,000	81,324	1	0%
287	450000032	ENH SEC CG & LRG REG STA 2025	Jan-25	Dec-25	66%	50,033	359,333	125,830	35%
288	450000031	UPGRADE CG TRANSMITTERS 2025	Jan-25	Dec-25	66%	30,016	50,297	17,613	35%
289	450000030	SMALL TOOLS IM&E 2025	Jan-25	Dec-25	66%	29,974	50,297	18,155	36%
290	450000025	OT/IT GAS OPS	Jan-21	Dec-32	39%	714,000	2,158,937	733,090	34%
291	450000022	UPGRADE CG TRANSMITTERS 2024	Jan-24	Mar-25	143%	30,000	29,637	28,820	97%
292	450000021	SMALL TOOLS IM&E 2024	Jan-24	Mar-25	143%	30,000	103,567	104,611	101%
293	448000087	STATION PIPING UPGRADE	Jan-25	Dec-27	22%	8,731,208	9,058,219	261,609	3%
294	448000077	CENTER SCAVENGERS FIELD	Feb-23	Mar-25	125%	859,094	1,170,025	1,155,482	99%
295	448000055	MAG SMALL TOOLS 2025 004480	Jan-25	Dec-25	66%	59,881	188,272	31,435	17%
296	448000047	MAGNOLIA BACKUP DEHY 2022	Oct-23	Dec-25	85%	2,000,895	2,125,412	1,518,699	71%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
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AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (I) / (H)
297	448000045	FILTER SEPARATORS	Jan-21	Oct-27	68%	700,482	785,974	757,812	96%
298	448000037	ENGINE ROOM PIPING UPGRADE	Aug-23	Dec-25	86%	3,770,000	8,210,485	3,848,399	47%
299	448000030	MAGNOLIA AMINE REPLACCEMENT	Sep-18	Mar-25	108%	7,068,401	-	1,451	0%
300	447500043	MAG DEEP WELL TESTING 2024	Nov-24	Mar-25	253%	-	195,104	107,212	55%
301	447500042	STORAGEWELL DELIVERABILITYTEST	Jan-25	Dec-27	22%	912,362	1,174,300	182,916	16%
302	447500041	PROBLEM WELL REMEDIATION PROJ	Feb-24	Dec-26	54%	1,500,000	1,904,614	936,032	49%
303	447500036	DRILL WELLS UPPER	Jan-25	Dec-27	22%	1,970,806	1,039,247	5,228	1%
304	447500034	INSTALL CONTROL VALVES 2025	Jan-25	Dec-27	22%	810,030	2,541,370	317,458	12%
305	447500025	INSTALL CONTROL VALVES 2024	Jul-24	Mar-25	175%	345,700	647,943	614,370	95%
306	447000072	DOE RUN PIPELINE EASEMENTS	Oct-23	Mar-25	135%	35,000	149,331	134,830	90%
307	447000059	PLANT 1 AERIAL COOLER	Jan-24	May-27	49%	2,681,000	3,326,383	788,571	24%
308	447000058	B'BURG BYPASS REPL	Jan-25	Mar-28	20%	2,213,080	1,119,463	391,397	35%
309	447000043	MUL STAT TANKS 2025	Jan-25	Dec-25	66%	59,873	100,593	29,913	30%
310	447000035	FT. KNOX REGULATOR ASSEMBLY	Jan-24	Aug-29	29%	1,350,000	1,361,455	378,859	28%
311	447000031	MULD STATN PIPE MAOP SEP	Jan-21	Dec-26	78%	1,563,437	606,500	(564)	0%
312	445000026	INTERNAL CORROSION	Jan-24	Dec-28	33%	4,098,196	966,668	133,333	14%
313	445000025	CORROSION MONIT UNITS	Jan-23	Dec-26	67%	1,029,524	1,367,794	691,207	51%
314	445000018	AMER ALLEGROS AX	Jan-24	Dec-32	18%	45,237	297,103	142,998	48%
315	445000017	WK CP UPGRADE	Oct-24	Dec-25	71%	462,643	829,059	282,133	34%
316	445000007	SMALL TOOLS 2025	Jan-25	Dec-25	66%	29,995	28,551	28,551	100%
317	445000006	SMALL TOOLS 2024	Jan-24	Mar-25	143%	25,000	-	2,424	0%
318	438500042	MAG 20 2025 CUT OUTS	Feb-25	Dec-25	63%	-	-	295,000	0%
319	438500041	MULD-PENILE-BLOWDOWNS	Jan-25	Dec-27	22%	1,383,259	1,505,888	24,525	2%
320	438500040	BLANTON-PADDYS-BLOWDOWNS	Jan-25	Dec-27	22%	2,305,431	2,509,813	154,427	6%
321	438500039	MAG 20 - VALVE,TEES&BLOWDOWN	Jan-25	Dec-26	33%	2,727,276	3,283,195	111,184	3%
322	438500038	MAG 16 - VALVE,TEES&BLOWDOWN	Jan-25	Dec-26	33%	2,972,535	3,569,331	119,358	3%
323	438500037	TRIMBLE CO PIPELINE 25 CUT OUT	Sep-24	Dec-25	74%	1,531,136	3,074,173	1,695,046	55%
324	438500036	MAG 16-INCH PIPELINE A & E	Jan-25	Dec-25	66%	8,946,035	16,639,839	5,877,913	35%
325	438500034	CALVARY 2024 CUT OUTS	Jun-24	Mar-25	167%	-	1,222,255	1,222,255	100%
326	438500033	WK B 2024 CUT OUTS	Oct-24	Dec-25	73%	-	599,284	592,485	99%
327	438500031	WK A 2024 CUT OUTS	Mar-24	Dec-25	82%	-	267,457	266,963	100%
328	438500030	MAG 16 2024 CUT OUTS	Mar-24	Mar-25	151%	-	2,730,402	2,734,899	100%
329	438500029	MAG 20 2024 CUT OUTS	Mar-24	Mar-25	151%	-	1,163,977	1,163,742	100%
330	438500028	CAPITAL TOOLS - 2024	Jan-24	Mar-25	143%	-	63,178	63,178	100%
331	438500027	WK A CUT OUT 2023	Jul-23	Mar-25	130%	803,545	-	(0)	0%
332	438500026	BLANTON-PADDYS CUT OUTS 23	Feb-23	Mar-25	125%	547,045	-	(0)	0%
333	438500024	MAG 20 CUT OUTS 2023	Feb-23	Mar-25	125%	888,500	-	(0)	0%
334	419000051	FUSION INTEGRITY 2025	Jan-25	Dec-25	66%	-	-	435,498	0%
335	419000048	ELECTRIC VEHICLES	Jan-24	Dec-32	18%	247,066	331,952	14	0%
336	419000035	AOC DISPATCH RENO	Jan-23	Dec-25	89%	232,329	418,000	228,000	55%
337	419000019	SMALL TOOLS 2025 - 004190	Jan-25	Dec-25	66%	255,463	455,027	113,752	25%
338	419000014	SMALL TOOLS 2024 - 004190	Jan-24	Dec-25	83%	225,040	-	(6,182)	0%
339	406000999	GAS OPS FUNDING	Jan-24	Dec-34	15%	291,550	13,302	187,999	1413%
340	406000195	CHENOWETH LN IMPROVEMENT	Dec-24	May-25	152%	843,002	1,860,645	5	0%
341	406000194	CHAMBERLAIN WOODS	Nov-24	Mar-25	253%	-	-	5,699	0%
342	406000193	I-65 PILLAR RELOCATION	Nov-24	Mar-25	253%	-	-	4,496	0%
343	406000192	US 60 & EASTWOOD CUT-OFF	Sep-24	May-25	134%	-	605,988	254,041	42%
344	406000191	BEULAH CHURCH-FEGENBUSH INTERS	Nov-24	Jul-25	111%	1,809,115	3,450,004	(152,940)	-4%
345	406000186	BEULAH CHURCH WIDENING SOUTH	Jan-25	Dec-25	66%	1,962,069	3,597,127	1,569,654	44%
346	406000183	11301 COVERED BRIDGE RD	Jul-24	Mar-25	175%	-	-	(0)	0%
347	406000182	BRENTLINGER LN EXT GLENMARY	Apr-24	Dec-25	81%	645,521	1,259,685	1,903,247	151%
348	406000175	RIVER RD RELOCATION	Nov-23	Mar-25	138%	261,297	-	3,275	0%
349	406000174	HWY 53&22 FARM TAP ELIMINATION	Jan-25	Dec-27	22%	1,828,061	2,402,089	244,376	10%
350	406000171	BERNHEIM KY 245 RELOCATION	Oct-24	Dec-25	73%	968,000	1,360,122	646,176	48%
351	406000170	BUECHEL BANK RD RELOCATION	Jan-24	Dec-25	83%	1,850,000	2,496,406	642,825	26%
352	406000162	HWY 393 - HWY 146 RELOCATION	Jan-23	Mar-25	124%	4,951,643	-	258	0%
353	406000158	OAKLAND HILLS SYS ENH	Aug-24	Oct-25	87%	927,151	1,183,128	(394,374)	-33%
354	406000157	WELD SHOP FACILITY	Jan-24	Dec-25	83%	696,989	1,020,251	551,804	54%
355	406000147	PICADILLY CONTROL VALVES	Jan-25	Dec-25	66%	460,134	7,226,628	2,299,382	32%
356	406000138	BILLTOWN RD RELOCATION	Dec-22	Mar-25	122%	17,724	-	4,820	0%
357	406000129	MAIN EXPOSURES	Jan-22	Dec-32	33%	6,454,984	10,448,301	803,266	8%
358	406000128	I264 US42 RELOC	Jan-22	Aug-25	100%	1,149,996	-	79,246	0%
359	406000125	ALLEN LN RELOC	Jan-22	Nov-25	94%	471,999	2,597,279	3,429,404	132%
360	406000118	MT WASHINGTON PH 1	Jan-23	Dec-28	44%	3,499,984	12,055,100	2,988,954	25%
361	406000099	MILL CREEK REPLACEMENT	Jul-21	Dec-26	76%	3,250,049	3,628,910	204,786	6%
362	406000096	KY 22 AT SPRINGCREST PBWK	Aug-21	Mar-25	111%	675,794	-	88,656	0%
363	406000082	REPLACE PAD METERS 2025	Jan-25	Dec-27	22%	440,164	3,006,782	1,060,209	35%
364	406000080	SMALL TOOLS 2025 004060	Jan-25	Dec-25	66%	100,410	189,148	52,558	28%
365	406000066	REGULATOR ASSEMBLIES 2024	Jan-24	Dec-25	83%	(75,000)	317,638	129,943	41%
366	406000063	REPLACE PAD METERS 2024	Jul-24	Mar-25	175%	1,000,000	69,311	87,750	127%
367	406000037	SMALL TOOLS 004060-2024	Jan-24	Mar-25	143%	43,000	-	(211)	0%
368	175819	BOC CHILLER #1 A1 CIRCUIT	Feb-25	Dec-25	60%	-	-	3,880	0%
369	175817	EOC WORK RIGHT	Feb-25	Dec-25	61%	-	-	5,664	0%
370	175816	AOC WORK RIGHT	Feb-25	Dec-25	61%	-	-	6,400	0%

LOUISVILLE GAS AND ELECTRIC COMPANY
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WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
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371	175797	AOC FIRE DOOR OPERATOR	Feb-25	Jun-25	147%	-	-	1,545	0%
372	175786	BOC PONY CHILLER CONDENSER	Feb-25	Dec-25	61%	-	-	2,829	0%
373	175783	BOC FIRE CNTRL PANEL	Feb-25	Dec-25	63%	-	6,758	6,747	100%
374	175566	EOC FOLLETT ICE MACH REPL	Jan-25	Mar-25	347%	-	2,357	2,301	98%
375	175183	AOC EXECUTIVE OFFICE	Nov-24	Mar-25	253%	-	18,304	3,721	20%
376	175134	AUBURNDALE OFFICE RENO 2024	Nov-24	Mar-25	209%	-	31,528	31,547	100%
377	175108	AOC WAREHOUSE LIGHTING RENO	Oct-24	Mar-25	250%	-	108,798	116,137	107%
378	175025	RENO AUBURNDALE OFFICE 24	Oct-24	Mar-25	242%	-	-	243	0%
379	175024	POLE RACKS AUBURNDALE 24	Oct-24	Mar-25	242%	-	10,536	10,536	100%
380	174906	AOC 2500A BREAKER RENO	Oct-24	Mar-25	227%	-	26,421	25,130	95%
381	174743	AOC FLEET ELECTRIFICATION PT.2	Sep-24	Mar-25	178%	-	105,727	115,742	109%
382	174714	EOC SOLAR INSTALLATION	Sep-24	Dec-27	30%	542,500	1,238,258	569,043	46%
383	174712	AOC SOLAR INSTALLATION	Sep-24	Dec-27	30%	542,500	1,196,707	412,553	34%
384	174268	BOC EXTERIOR WORK	Jul-24	Apr-25	141%	-	274,027	320,170	117%
385	171785	FLEET ELECTRIFICATION-BOC	Oct-23	Apr-25	122%	-	130,326	155,109	119%
386	171540	FLEET ELECTRIFICATION - EOC	Aug-23	Mar-25	126%	23,673	-	(35,770)	0%
387	171359	BOC DATA CENTER ROOF & SOLAR	Jul-23	Mar-25	124%	108,500	92,782	117,509	127%
388	169445	MS FORKLIFT 2025 - LG&E	Jan-25	Dec-25	66%	22,400	45,258	16,082	36%
389	169127	ASSET INFO HW/SW 2025	Jan-25	Dec-25	66%	52,800	97,070	38,189	39%
390	169126	ASSET INFO HW/SW 2024	Jan-24	Mar-25	143%	52,800	24,431	24,431	100%
391	169111	FLD SERV AND MTR READ TO AOC	Jan-23	Mar-25	123%	408,001	-	(531)	0%
392	169107	EOC CHAMBERLAIN LANE GATE	Jan-23	Dec-25	89%	128,000	234,335	85,213	36%
393	169040	SSC MAIN ROOF REPLACE 2024	Jan-24	Dec-25	83%	56,000	102,512	55,916	55%
394	168942	LGE TRANSPORT GARAGE 2025	Jan-25	Dec-25	66%	9,622	19,200	6,474	34%
395	167821	AMI AOC BUILDOUT - LGE	Jan-23	Dec-25	89%	61,474	118,303	107,612	91%
396	166152	CS HARDWARE LG&E 2025	Jan-25	Dec-25	66%	31,205	99,626	24,907	25%
397	166110	EOC RENOVATIONS	Jul-21	Dec-25	93%	263,500	292,815	128,000	44%
398	165359	ENV EQUIPMENT 2025	Jan-25	Dec-25	66%	5,425	31,982	11,630	36%
399	162651	LINEAR STATE EST LGE 2020	Jan-25	Dec-27	22%	32,070	46,362	(34,252)	-74%
400	161640	N ENGLISH STATION PBWK	Jan-24	Dec-26	56%	0	2,753,000	6	0%
401	159848	ASSET INFO HW/SW 2020 LGE	Jan-20	Mar-25	110%	263,999	(56)	(56)	100%
402	153662	BULLITT CO SYSTEM REINFORCE	Nov-16	Jun-26	91%	29,932,152	186,084,038	89,568,076	48%
403	152526	WATER STORAGE TANKS	Jan-19	Dec-27	74%	931,085	701,705	1	0%
404	149344	SC CAP FUNDING SOURCE-LGE	Jan-22	Dec-28	52%	37,045	360,000	57,120	16%
405	148246	EMS OPERATOR MONITORS-LGE-LT	Jan-25	Dec-30	11%	-	20,621	(7,715)	-37%
406	148194	DIGITAL EMS COM CHNLS-LGE-2025	Jan-25	Dec-25	66%	12,090	26,987	(13,493)	-50%
407	148184	EMS DBASE EXPANSION-LGE-LT	Jan-25	Dec-30	11%	10,703	23,891	(11,945)	-50%
408	148079	RTU-IP TRAFFIC TO EMS-LGE-2025	Jan-25	Dec-25	66%	19,530	43,594	(21,797)	-50%
409	144869	PRESTON CITY GATE STAT	Jan-16	Mar-25	105%	249,999	12,502,521	12,508,272	100%
410	144857	MOIST REMOVAL UNIT	Jan-16	Dec-27	81%	200,090	2,299,605	369,359	16%
411	138032	FP IMPROVE PIPELINES	Jan-14	Dec-32	61%	560,002	17,021,678	613,604	4%
412	120754	MISC. A/R UNCOLLECT - LGE CAP	Jun-05	Dec-25	98%	1,235	241,242	241,242	100%
413	119902	CLEAR 12/04 A&G	Dec-04	Dec-30	80%	79,998	(248,541)	1,575,419	-634%
414	117361	ACCRUED LABOR - LGE	Mar-04	Dec-25	98%	10,697	0	0	100%

LOUISVILLE GAS AND ELECTRIC COMPANY
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WITNESS: A. M. FACKLER

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1	TMPPRSPIC	TMP PRESTON-PICCADILLY	Jan-17	Mar-25	122%	24,677,105	-	10,110	0%
2	TMPPENPRS	TMP PENILE-PRESTON	Jan-17	Mar-25	122%	20,302,848	-	236	0%
3	TMPPENBLN	TMP PENILE-BLANTON LN	Jan-17	Mar-25	122%	22,085,385	-	(394)	0%
4	SU-000934	IP CONNECTIVITY LG&E IT GROUP2	Jan-25	Dec-25	200%	-	-	57,046	0%
5	SU-000766	IP CONNECTIVITY LGE IT GROUP1	Jan-24	Dec-24	300%	-	45,957	45,639	99%
6	RE-171494	REL CFR UPGRADE-LGE	Aug-23	Mar-25	216%	8,357	-	(515)	0%
7	IT2728L	KY IVR ENHANCEMENTS - LGE25	Jan-25	May-25	486%	8,206	22,489	9	0%
8	IT2726L	KY WEB ENHANCEMENTS - LGE25	Jan-25	May-25	486%	9,847	29,321	11	0%
9	IT2720L	GENAI RATE CASE - LGE25	Nov-24	Dec-25	186%	27,434	59,003	1	0%
10	IT2718L	KY-MOD WORKSP-HW UPD LGE24	Nov-24	Dec-25	186%	-	108,305	201,742	186%
11	IT2713L	APPLICATION MODERNIZATIO-LGE25	Jan-25	Dec-25	200%	945,512	1,848,513	0	0%
12	IT2708L	CIS TRANSFORMATION-LGE25	Jan-25	Dec-28	50%	21,710,733	26,187,708	11,024,440	42%
13	IT2690L	AMS OPTIMIZATION-LGE25	Jan-25	Dec-25	200%	263,595	498,847	(0)	0%
14	IT2682L	DATA SECURITY SW IMPL-LGE25	Jan-25	Dec-25	200%	62,713	129,471	(0)	0%
15	IT2678L	CYBERSECURITY TOOL CONSO-LGE25	Jan-25	Dec-25	200%	82,686	158,552	(0)	0%
16	IT2675L	OT CYBERSECURITY PROGRAM-LGE25	Jan-25	Dec-25	200%	27,391	56,548	0	0%
17	IT2663L	CAPITALIZE LEGACY SAAS-LGE25	Jan-25	Dec-25	200%	1,163,810	2,202,480	0	0%
18	IT2660L	TFM SOFTWARE IMPLEMENT-LGE25	Jan-25	Dec-25	200%	367,029	680,843	62	0%
19	IT2654L	SERVICENOW SAAS CAPITAL -LGE25	Jan-25	Dec-25	200%	385,331	751,156	0	0%
20	IT2626L	DATA MGMT SW IMP-LGE25	Jan-25	Dec-25	200%	51,378	97,231	(0)	0%
21	IT2609L	PROACTIVE CUST NOTIF-LGE24	Nov-24	Mar-25	658%	-	628,916	609,437	97%
22	IT2446L	AVEVA PI SYSTEM PH1-LGE26	Feb-26	Nov-27	50%	32,982	34,046	17,023	50%
23	IT2421L	GAS SADE/GAS MAXIMO REPL-LGE26	Jan-26	Dec-27	50%	492,272	508,152	338,768	67%
24	IT2415L	IVR/IVA OMNI CHANNEL SOL-LGE25	Jan-25	Dec-27	67%	1,929,631	2,522,731	(0)	0%
25	IT2411L	CALL CENTER TECHNOLOGY O-LGE25	Jan-25	Dec-27	67%	557,646	743,528	383,756	52%
26	IT2408L	PHOENIX PROJECT-LGE25	Jan-25	Dec-25	200%	64,222	121,538	0	0%
27	IT2406L	NERC-CIP-TSA HW REFRESH -LGE25	Jan-25	Dec-25	200%	38,992	73,792	0	0%
28	IT2405L	NERC-CIP-TSA BACKUP SOLU-LGE25	Jan-25	Dec-26	100%	24,955	33,810	(0)	0%
29	IT2400L	2025 NETWORK WAN/INTERN-LGE25	Jan-25	Dec-25	200%	16,056	30,385	(0)	0%
30	IT2399L	TRODS -LGE25	Feb-25	Dec-25	210%	41,023	80,493	(2,346)	-3%
31	IT2398L	TRANSMISSION MODELING-LGE25	Jan-25	Nov-27	69%	49,227	66,060	33,877	51%
32	IT2394L	GE AEMS MIGRATION-LGE25	Dec-24	Mar-27	89%	-	26,856	0	0%
33	IT2393L	FERC 2222-LGE25	Jan-25	Dec-26	100%	98,504	158,171	(0)	0%
34	IT2391L	ENGINEERING TOOLSETS -LGE25	Jan-25	Nov-25	219%	11,475	23,691	0	0%
35	IT2390L	ENGINEERING TOOLSET (CYM-LGE25	Jan-25	Dec-25	200%	22,984	45,079	0	0%
36	IT2384L	T&D KY ELECTRIC WORK MGM-LGE25	Jan-25	Dec-26	100%	2,752,796	3,688,516	(0)	0%
37	IT2383L	T MOBILE INSPECTIONS - A-LGE25	Feb-25	Dec-25	210%	164,091	334,949	28	0%
38	IT2377L	GEN AI INITIATIVES-LGE25	Jan-25	Dec-25	200%	216,610	413,299	(0)	0%
39	IT2375L	LOGGING & MONITORING-LGE25	Jan-25	Dec-25	200%	25,689	48,615	0	0%
40	IT2372L	PEOPLESOFT-LGE25	Jan-25	Dec-25	200%	57,432	109,614	74	0%
41	IT2369L	ICIMS-LGE25	Jan-25	Dec-25	200%	25,689	50,383	(1,469)	-3%
42	IT2366L	CASH FORECASTING SOLUTIO-LGE25	Jan-25	Dec-25	200%	19,267	19,888	(1,102)	-6%
43	IT2362L	CUSTOMER SELF SERVICE / -LGE25	Mar-25	Dec-27	65%	185,882	359,772	0	0%
44	IT2360L	HOSTING STRATEGY-LGE25	Jan-25	Dec-25	200%	629,282	1,261,633	0	0%
45	IT2358L	T MOBILE INSPECTIONS -IN-LGE25	Jan-25	Dec-25	200%	205,113	388,172	(11,730)	-3%
46	IT2357L	KY MS PHONE IMP-LGE24	Dec-24	Dec-27	68%	454,203	714,996	406,772	57%
47	IT2353L	WIRELESS NTWRK REFRESH LGE24	May-24	Mar-25	320%	-	40,873	36,320	89%
48	IT2351L	DIG WORKPLACE SAP UPD-LGE24	Apr-24	Mar-25	301%	-	415	404	97%
49	IT2350L	DIG WP TANIUM - LGE24	Apr-24	Mar-25	301%	-	213	210	98%
50	IT2349L	DIG WP AZURE AD-LGE24	Apr-24	Mar-25	301%	-	3,909	3,186	82%
51	IT2348L	TRIPWIRE CYBER ENH-LGE23	Mar-24	Mar-25	284%	-	92,056	91,743	100%
52	IT2347L	GOOGLE ANALYTICS GA4-LGE24	Mar-24	Dec-25	154%	-	11,580	10,315	89%
53	IT2346CG	KY LDAR 2024 - LGE24	Mar-24	Mar-25	284%	-	-	(440)	0%
54	IT2344L	NETSCALER UPGRADE-LGE24	Feb-24	Mar-25	270%	-	7,989	7,949	100%
55	IT2342L	GENETEC UPGRADE-LGE24	Feb-24	Mar-25	270%	-	-	(85)	0%
56	IT2341L	OEBS ENHANCE-LGE24	Feb-24	Mar-25	270%	-	10,016	9,580	96%
57	IT2338CG	KY CIM APP UPD-LGE24	Feb-24	Dec-25	152%	46,500	64,000	(62,951)	-98%
58	IT2337CG	GAS NOM REPT (GNR) - LGE24	Jan-24	Mar-25	258%	-	-	(4,604)	0%
59	IT2334L	DIG ENT KY KY DIG ENT KY LGE24	Jan-24	Dec-25	150%	-	253,713	471,424	186%
60	IT2333L	DIG ENT PA KY DIG ENT PA LGE24	Jan-24	Dec-25	150%	-	273,405	274,350	100%
61	IT2326L	KY TELECOM CAPIMPROV LGE24	Jan-24	Mar-25	258%	57,432	108,877	(12,070)	-11%
62	IT2315L	ABT EXTENSION-LGE24	Jan-24	Mar-25	258%	-	41,208	37,948	92%
63	IT2313L	ZOOM TO TEAMS-LGE23	Nov-23	Mar-25	238%	-	(0)	6,775	-11143395%
64	IT2312L	KY BULK POWER24-LGE24	Nov-23	Mar-25	238%	-	45,803	41,510	91%
65	IT2311L	ORACLE ULA23-LGE23	Nov-23	Dec-25	146%	338,914	-	(0)	0%
66	IT2310L	PHOENIX LAPTOPS-LGE23	Nov-23	Mar-25	238%	-	-	0	0%
67	IT2309L	CISCOFIREPOWER-LGE23	Nov-23	Mar-25	238%	-	-	1	0%
68	IT2308L	SERVICENOW IMPBVW-LGE23	Jan-23	Mar-25	185%	156,825	543,683	584,787	108%
69	IT2307L	RPA PPLS 23-LGE23	Jan-23	Mar-25	185%	1,378	1,828	1,777	97%
70	IT2305L	CYBERRISKMGMT-LGE23	Jan-23	Mar-25	185%	34,916	-	160	0%
71	IT2302L	AA ML PLATFORM23-LGE23	Jan-23	Mar-25	185%	55,583	-	665	0%
72	IT2301L	PA.KY INTERCONNECTPA LGE23	Jan-23	Mar-25	185%	9,387	-	1,661	0%
73	IT2300L	EXPERIMENT&DAM PLAT LGE23	Jan-23	Mar-25	185%	11,022	-	(15)	0%
74	IT2299L	ITIO FUNDING AUTOM LGE23	Jan-23	Mar-25	185%	10,445	3,374	3,356	99%

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LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (I) / (H)
75	IT2298L	DATABASE AUTOMATION LGE23	Jan-23	Mar-25	185%	523	6,312	6,162	98%
76	IT2297L	HIGHSPEED CORE NW KY LGE23	Jan-23	Dec-25	133%	58,492	158,403	254,752	161%
77	IT2296L	HIGHSPEED CORE NW PA LGE23	Jan-23	Dec-25	133%	-	178,834	194,765	109%
78	IT2294L	ISE HW REFRESH KY LGE23	Jan-23	Mar-25	185%	1,399	18,833	17,627	94%
79	IT2293L	ISE HW REFRESH PA LGE23	Jan-23	Mar-25	185%	2,890	23,492	22,846	97%
80	IT2292L	MCP UPGRADE LGE23	Jan-23	Mar-25	185%	5,836	-	21	0%
81	IT2289L	VMWARE HORIZON VDI KYA LGE23	Jan-23	Mar-25	185%	186,768	324,696	325,180	100%
82	IT2288L	DNAC HARDWARE REFRESH LGE23	Jan-23	Mar-25	185%	36,887	46,592	47,244	101%
83	IT2287L	MS DEFENDER FOR SERV LGE23	Jan-23	Mar-25	185%	1,278	5,506	4,792	87%
84	IT2285L	GLOBAL DESIGN SYSTEM LGE23	Jan-23	Dec-25	133%	5,579	54,800	48,627	89%
85	IT2282L	EOL HW REPLACE KY LGE23	Jan-23	Mar-25	185%	77,253	121,114	200,469	166%
86	IT2281L	EOL HW REPLACE PA LGE23	Jan-23	Mar-25	185%	111,741	157,655	154,758	98%
87	IT2280L	AZURE 23 ENHANCE LGE23	Jan-23	Mar-25	185%	44,150	49,196	49,185	100%
88	IT2279L	WINDOWS 10.11 UPG LGE23	Jan-23	Mar-25	185%	367	35,553	35,516	100%
89	IT2277L	FORTIFY APP SECURITY LGE23	Jan-23	Dec-25	133%	19,511	30,757	29,515	96%
90	IT2276L	DESKTOP SW PACK LGE23	Jan-23	Mar-25	185%	22,501	-	12,191	0%
91	IT2274L	AUTOPILOT 2023 LGE23	Jan-23	Mar-25	185%	83,724	637,986	555,574	87%
92	IT2272L	MICROSERVE PLATFORM 23-LGE23	Jan-23	Mar-25	185%	45,756	-	9,495	0%
93	IT2268L	LG&E TOWER RPL - HOLSCLAW	Jan-26	Dec-28	33%	55,813	8,469	8,469	100%
94	IT2254L	TREASURY SW	Jan-25	Dec-25	200%	10,582	31,556	(1,748)	-6%
95	IT2249L	UPGRADE QUANTUM TMS	Jan-25	Dec-26	100%	7,592	29,524	(300)	-1%
96	IT2246L	ARMADILLO REPLACEMENT - LG&E24	Oct-24	Dec-25	180%	179,744	1,435,092	0	0%
97	IT2229L	RPA PPL SERVICES 2024 LGE24	Jan-24	Mar-25	258%	18,485	12,523	11,563	92%
98	IT2226L	6GHZ MW MITIGATION EOLGE25	Jan-25	Dec-27	67%	1,230,681	1,623,263	(23,460)	-1%
99	IT2122L	MONITOR REPLACEMENT EOLGE25	Feb-25	Dec-25	210%	11,163	15,527	1	0%
100	IT2115L	FUSION CENTER ENHANCEMLGE25	Jan-25	Dec-25	200%	10,515	26,334	(735)	-3%
101	IT2113L	DESKTOP SOFTWARE PACK LGE25	Jan-25	Dec-25	200%	13,376	7,596	(230)	-3%
102	IT2106L	WINDOWS 10.11 UPGRADE LGE25	Jan-25	Dec-25	200%	42,514	8,508	(257)	-3%
103	IT2103L	IPAD REFRESH PROJECT ELGE25	Jan-25	Dec-25	200%	133,951	372,645	(11,261)	-3%
104	IT2101L	MICROSOFT SCE AND EA LLGE25	Jan-25	Dec-25	200%	64,692	142,120	(4,295)	-3%
105	IT2099L	NETWORK EOL HW REPLACELGE25	Jan-25	Dec-25	200%	157,727	113,015	(3,397)	-3%
106	IT2098L	NEXTGEN EOL OS, DB, DCLGE25	Jan-25	Dec-25	200%	210,302	31,228	(918)	-3%
107	IT2089L	MONITOR REPLACEMENT EOLGE24	Jan-24	Mar-25	258%	11,163	14,160	12,541	89%
108	IT2085L	ISE HARDWARE REFRESH ELGE24	Jan-24	Mar-25	258%	12,279	384	356	93%
109	IT2084L	KY CIP QRADAR ENHANCE-LGE24	Aug-24	Mar-25	416%	16,491	-	(3)	0%
110	IT2082L	FUSION CENTER ENHANCEMLGE24	Jan-24	Mar-25	258%	10,515	10,380	9,967	96%
111	IT2080L	RSA HARDWARE REFRESH ELGE24	Jan-24	Mar-25	258%	27,906	2,417	2,402	99%
112	IT2076L	GAS SCADA HW REFRESH ELGE24	Jan-24	Mar-25	258%	39,069	-	(90,663)	0%
113	IT2071L	KY TECHNOLOGY REFRESH LGE24	Jan-24	Mar-25	258%	55,813	48,450	46,465	96%
114	IT2066L	IPAD REFRESH PROJECT ELGE24	Jan-24	Mar-25	258%	78,138	151,966	149,914	99%
115	IT2065L	6GHZ EOL MW MITIGATIONL23-27	Aug-23	Dec-27	77%	1,602,273	469,207	424,432	90%
116	IT2064L	2024 EOL DB OS DC LGE24	Jan-24	Mar-25	258%	78,863	94,166	97,860	104%
117	IT2062L	AZURE CLOUD 2.0LGE24	Jan-24	Mar-25	258%	68,874	78,571	76,537	97%
118	IT2043L	GAS PLANNING APPLICATILGE27	Jan-26	Dec-27	50%	35,949	84,692	84,692	100%
119	IT2012L	SOLIDWORKSLGE25	Oct-24	Mar-25	544%	3,595	16,760	9,600	57%
120	IT1993L	CASCADE ENTERPRISE ALILGE24	Jan-24	Nov-27	77%	8,115	83,413	759	1%
121	IT1972L	Z MACHINES TO RUN PLLGE24	Oct-24	Dec-25	180%	4,494	69,439	25,404	37%
122	IT1952L	SINGLE INSTANCE CLOUD LGE26	Jan-25	Dec-27	67%	389,537	7,149,254	0	0%
123	IT1942L	T-RECS REPLACEMENTLGE24	Jan-24	Mar-25	258%	16,932	15,571	13,994	90%
124	IT1936L	GAS WORK STANDARD KNOWLGE25	Jan-25	Dec-25	200%	14,829	50,642	(1,530)	-3%
125	IT1889L	SUPPLY CHAIN ENHANCEMELGE25	Jan-25	Dec-25	200%	77,451	146,574	(4,429)	-3%
126	IT1783L	OMA REPLACEMENT LGE24	Jan-24	Dec-25	150%	84,390	993,151	0	0%
127	IT1780L	LKE MDMS UPGRADELGE27	Feb-26	Dec-27	48%	296,578	558,967	558,967	100%
128	IT1762L	CORP SYSTEMS 2025LGE25	Jan-25	Dec-25	200%	34,939	60,769	(1,836)	-3%
129	IT1756L	SERVICENOW ITSM / BUSILGE25	Feb-25	Dec-25	210%	131,439	748,344	(22,449)	-3%
130	IT1754L	TRPP KY 2024LGE24	Dec-23	Mar-25	247%	54,198	68,891	65,189	95%
131	IT1751L	SERVICENOW ITSM / BUSILGE24	Nov-24	Mar-25	658%	210,302	489,825	124,555	25%
132	IT1707L	ONEPPL APP IMP (APO)-LGE25	Jan-25	Dec-25	200%	52,576	559,076	(0)	0%
133	IT1695L	IAM LGE27	Jan-26	Dec-27	50%	78,863	189,291	140,234	74%
134	IT1689L	IAM LGE26	Jan-25	Dec-26	100%	78,863	624,019	(0)	0%
135	IT1683L	IAM LGE25	Jan-25	Dec-26	100%	52,576	672,306	(8,752)	-1%
136	IT1679L	THREAT AND VULNERABILILGE25	Jan-25	Dec-25	200%	157,727	84,856	(2,351)	-3%
137	IT1646L	LOTO TECHNOLOGY REFRESH-LGE25	Feb-24	Mar-25	270%	38,880	-	(25)	0%
138	IT1612L	STACKVISION UPGRADE-LGE24	Apr-24	Mar-25	301%	31,680	51,659	48,370	94%
139	IT1596L	S-SDLCLGE25	Jan-25	Dec-25	200%	1,577	30,385	(918)	-3%
140	IT1584L	QRADAR - KENTUCKY CIP LGE25	Jan-25	Dec-25	200%	11,163	25,408	(938)	-4%
141	IT1582L	QRADAR - CORPLGE25	Jan-25	Dec-25	200%	15,773	19,888	(1,102)	-6%
142	IT1581L	QRADAR HW 2024 KY-LGE24	Jan-24	Dec-25	150%	78,863	84,288	135,636	161%
143	IT1578L	PREPAY FOR SERVICESLGE27	Jan-26	Dec-27	50%	107,846	677,536	338,768	50%
144	IT1574L	CMSLGE27	Jan-25	Dec-27	67%	168,780	1,215,762	616,142	51%
145	IT1570L	KY ADMS - LGE 23-26	Jan-23	Dec-26	100%	1,693,824	1,737,845	(186,702)	-11%
146	IT1567L	ELIMIN OF LEASE T1-LGE23	Jan-23	Mar-25	185%	60,159	52,584	49,474	94%
147	IT1565L	OUTSIDE CABLE PLANT-LGE23	Jan-23	Mar-25	185%	17,163	-	(11)	0%
148	IT1558L	QRADARCONSOLIDATION-LGE22	Oct-22	Mar-25	176%	205,592	-	93,556	0%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (I) / (H)
149	IT1508L	RPA-CUSTSERV,ZSSB,PSC,BP-LGE22	May-22	Mar-25	165%	1,059	12,994	12,367	95%
150	IT1507L	WAUSAU ENHANCEMENTS - LGE22	Jan-22	Mar-25	158%	-	-	(1,235)	0%
151	IT1493L	EACM/JUMPHOST REFRESH-LGE24	Jan-25	Dec-25	200%	43,248	155,273	(4,692)	-3%
152	IT1490L	EMS/LVL2/QAS REFRESH-LGE24	Jan-24	Mar-25	258%	115,328	-	29,058	0%
153	IT1234L	KY WORKSTATION REFRESH-LGE25	Feb-25	Dec-25	210%	28,160	77,634	7,065	9%
154	IT1214L	TECH REFRESH DSKTP/LPTP-LGE23	Jan-23	Mar-25	185%	496,858	-	(5,406)	0%
155	IT1209L	QRADARENHANCE-LGE23	Jan-23	Mar-25	185%	23,629	-	5,634	0%
156	IT1046L	LGE TWR REPL (MULD)-LGE23-24	Jan-23	Mar-25	185%	12,896	93,491	88,083	94%
157	IT0751L	INTEGRATION AND ARCH ILGE25	Jan-25	Dec-25	200%	21,030	24,308	(735)	-3%
158	IT0736L	MICROSERVICES PLATFORMLGE25	Jan-25	Dec-25	200%	15,773	36,461	(1,102)	-3%
159	IT0600L	RPA PPL SERVICES 2025 LGE25	Jan-25	Dec-25	200%	18,485	48,615	(1,469)	-3%
160	IT0572L	OBSERVAPACHESKYWALK-LGE24	Jan-24	Mar-25	258%	21,030	20,738	14,673	71%
161	IT0386L	MICROSERVICES PLATFORMLGE24	Jan-24	Mar-25	258%	15,773	11,071	10,000	90%
162	IT0161L7	DACS/SONET REPLACE-WCLLGE19-22	Aug-19	Mar-25	133%	227,473	-	(26)	0%
163	ILIWKY A	ILI WKA LINE	Jan-23	Dec-26	100%	2,436,162	-	(60)	0%
164	ILIPROGRM	ILI PROGRAM MAIN	Nov-21	Dec-32	46%	39,960,717	1,144,540	392,410	34%
165	ILICLVRY	ILI CALV LINE	Jan-24	Dec-26	100%	3,207,991	2,415,588	(565)	0%
166	GECDM11L	GE CDM OHIO FALLS SIEM-LGE	Oct-24	Dec-24	1086%	-	-	(5,181)	0%
167	EM-172096	EMS SOFTWARE FULL UPGRADE 24-L	Dec-23	Dec-25	148%	4,675	40,650	15,218	37%
168	EM-169067	EMS VMWARE STORAGE ADD-L	Jan-25	Dec-25	200%	2,165	4,370	(2,185)	-50%
169	DIGWKY A	DIG WKA LINE	Jan-23	Dec-26	100%	-	-	(563)	0%
170	CRCST406G	CUST REQUESTED - 004060	Jan-13	Dec-25	108%	253,050	(559)	(559)	100%
171	CPBWK406G	GAS PUBLIC WORKS - 004060	Jan-13	Dec-30	78%	2,862,369	5,350	5,350	100%
172	CKYTCR406	KYTC REIMBURSABLE PUB WK GAS	May-17	Dec-27	91%	86	-	(14)	0%
173	CGMTR134	LGE GAS METERS - 001340	Jan-13	Dec-34	64%	10,034,814	29,588,356	299,561	1%
174	CGME406	NB GAS MAIN EXT - 004060	Dec-12	Dec-30	78%	2,654,764	(18,029)	(18,029)	100%
175	451UORM22	UPGR ROTARY MTR 22	Jan-22	Dec-26	100%	350,000	120,353	10,941	9%
176	451UCGF22	UPGR CG FACILITIES 22	Jan-22	Dec-26	100%	220,920	555,550	(75)	0%
177	451RCGC22	REPL CG CONTR 22	Jan-22	Dec-26	100%	290,306	1,109,528	41,803	4%
178	451NBPR22	NB PURCH REG 22	Jan-22	Dec-26	100%	180,947	201,989	58,281	29%
179	451GRFU22	GAS REG FAC UPGR 22	Jan-22	Dec-26	100%	2,454,444	2,193,328	239,501	11%
180	451GRCP22	GAS REG CAPACITY 22	Jan-22	Dec-27	83%	2,158,898	2,085,333	103,495	5%
181	451CHPS22	COMM HP SERV 22	Jan-22	Dec-27	83%	1,840,870	2,085,333	122,423	6%
182	450FTCC22	CUST CONVERSIONS 22	Jan-22	Dec-26	100%	399,999	132,678	27,990	21%
183	448TBRD22	MAG TROUBLE 22	Jan-22	Dec-26	100%	75,767	69,403	3,429	5%
184	448STOR22	MAG FIELD BLK 22	Jan-22	Dec-26	100%	2,749,491	1,418,606	(87,246)	-6%
185	448NBCS22	NB MAG CS LN RISER 22	Jan-22	Dec-26	100%	125,001	63,851	(38)	0%
186	448DFEQ22	MAG DEF EQ 22	Jan-22	Dec-26	100%	624,999	324,806	7,408	2%
187	448CSUP22	MAG STATION BLK 22	Jan-22	Dec-26	100%	624,997	325,786	(12,049)	-4%
188	448CCSO22	REPL MAG CS RISER 22	Jan-22	Dec-26	100%	494,999	255,403	15,024	6%
189	447TBRD22	MULD TROUBLE 22	Jan-22	Dec-26	100%	211,005	113,805	22,199	20%
190	447STOR22	MULD FIELD BLK	Jan-22	Dec-26	100%	4,098,134	2,100,704	(58,759)	-3%
191	447DFEQ22	MULD DEF EQ 22	Jan-22	Dec-26	100%	874,997	459,039	26,945	6%
192	447CSUP22	MULD STATION BLK 22	Jan-22	Dec-26	100%	3,104,990	1,616,680	83,301	5%
193	4475RSW22	RELINE WELL 22	Jan-22	Dec-26	100%	2,466,764	1,351,969	68,565	5%
194	4475PLG22	PLUG STORAGE WELL 22	Jan-22	Dec-26	100%	1,461,000	194	11	6%
195	445RACM22	AC MITIGATION 22	Jan-22	Dec-26	100%	1,999,992	1,151,998	(15,536)	-1%
196	421RRCS22	REPL SERV LINE 22	Jan-22	Dec-26	100%	1,163,859	746,776	(12,814)	-2%
197	421NBCS22	NB CS LINE RISER 22	Jan-22	Dec-26	100%	466,000	245,278	(5,984)	-2%
198	421CCSO22	REPL CS RISER 22	Jan-22	Dec-26	100%	195,053	104,622	4,909	5%
199	419TBRD22	CAP TROUBLE ORDERS 22	Jan-22	Dec-26	100%	2,812,490	1,820,500	83,196	5%
200	419RRCS22	REPL CO GAS SERV 22	Jan-22	Dec-26	100%	17,998,105	14,267,349	39,585	0%
201	419NBGS22	NB GAS SERVICES 22	Jan-22	Dec-26	100%	9,374,949	9,056,560	123,372	1%
202	419NBCS22	NB CUST LINE RISER 22A	Jan-22	Dec-29	62%	24,029,923	18,723,670	137,138	1%
203	419LR26GT	CAP MAIN LEAK REPAIRS	Jan-26	Dec-33	12%	11,549,999	11,549,999	3,332,000	29%
204	419EBPR22	PURCH REGULATORS 22	Jan-22	Dec-26	100%	1,060,996	2,365,765	51,575	2%
205	419CTPD22	CAP THIRD PARTY 22	Jan-22	Dec-26	100%	1,465,993	768,450	7,236	1%
206	419CCSO22	REPL CUST SRV RISER 22	Jan-22	Dec-29	62%	15,207,971	10,071,667	(89,507)	-1%
207	406SYSE22	SYSTEM ENHANCE 22	Jan-22	Dec-27	83%	4,499,984	2,180,840	186,057	9%
208	406RCRG22	CUST REQUEST 22	Feb-22	Dec-26	100%	573,946	1,263,437	(319,745)	-25%
209	406PWRG22	PUBLIC WORKS GAS 22	Jan-22	Dec-26	100%	6,689,973	16,651,292	1,027,233	6%
210	406PWCR22	PUBLIC WORKS REIM 22	Jan-22	Dec-26	100%	943,996	462,890	(113,712)	-25%
211	406CGME22	NB MAIN EXT 22	Jan-22	Dec-29	62%	14,339,942	3,850,895	933,523	24%
212	175804LGE	SIMP TCC SEWAGE PUMP LGE	Feb-25	Dec-25	216%	-	-	3,608	0%
213	175798-L	CFPT 2023 UPGRADE-LGE	Feb-25	Apr-25	793%	-	9,715	12,431	128%
214	175762LGE	KUGO 8 - TRANSMISSION OFF LGE	Feb-25	Dec-25	214%	-	-	1,066	0%
215	175695LGE	SIMP CENTRALIZED BAS LGE	Feb-25	Dec-25	214%	-	-	5,760	0%
216	175583LGE	SIMP COOL TWR & CHILL LGE	Jan-25	Dec-30	32%	-	-	79,912	0%
217	175188-L	IMS PRODUCTION SYS LICENSES-L	Dec-24	Mar-25	844%	-	75,516	75,516	100%
218	174790-LG	EMS TCC REMODEL-LG	Oct-24	Mar-25	544%	-	2,443	2,374	97%
219	174162LGE	EASTPOINT RENOVATIONS LGE	Jun-24	Dec-25	166%	174,780	330,766	(127,136)	-38%
220	172793LGE	LKE HOGANS ALLEY LGE	May-24	Mar-25	320%	-	3,255	3,233	99%
221	172778-L	ACE SYSTEM RENOVATION-SCADA-L	Jul-24	Aug-25	215%	18,204	53,447	(723)	-1%
222	172510LGE	TRANSMISSION CNTRL CNTR LGE	Feb-24	Dec-26	100%	-	15,410	1,496	10%

LOUISVILLE GAS AND ELECTRIC COMPANY
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TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

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223	171123LG	DSM PDA 2023 LG	Jun-23	Jun-25	179%	152,704	-	5,469	0%
224	170878LGE	AOC MTR OPS AND AMI RENO LGE	May-23	Mar-25	200%	681,370	-	1	0%
225	169283-L	R&D - EPRI PROGRAMS LGE	Jan-25	Dec-29	40%	193,750	233,333	80,000	34%
226	169033LGE	BOC RENOVATIONS - LGE	Dec-22	Dec-25	132%	1,538,364	2,132,455	123,401	6%
227	166790LGE	LKE HEADQ LGE TARGET	Sep-21	Dec-25	123%	8,332,800	-	(850)	0%
228	164677LGE	LGE SECURITY EQUIPMENT 2024	Jan-24	Mar-25	258%	94,417	130,913	131,856	101%
229	163550LC	CS AMI NETWORK COMM 21BP LC	Jan-21	Dec-25	120%	2,253,367	4,082,558	79,796	2%
230	163465LC	CS AMI DO INTEGRAT 21BP L	Jan-21	Dec-25	120%	560,257	2,378,438	(53,621)	-2%
231	163462LC	CS AMI SVC SWITCH 21 BP L	Jan-21	Dec-25	120%	1,194,607	2,715,429	862	0%
232	163459LC	CS AMI METER-CASH 21 BP L	Jan-21	Dec-25	120%	2,006,111	2,670,157	6,255	0%
233	163454LC	CS AMI CUST ENGAGE 21BP L	Jan-21	Dec-25	120%	76,214	917,672	12,303	1%
234	163444LC	CS AMI METER DEPL 21BP LC	Jan-21	Dec-25	120%	1,883,033	6,797,809	54,393	1%
235	163441LG	CS AMI METERS 21 BP LG	Jan-21	Dec-25	120%	35,645,848	55,016,650	(75,818)	0%
236	163438LC	CS AMI IT SYSTEMS 21 BP LC	Jan-21	Dec-25	120%	3,223,829	391,220	352	0%
237	00066FACL	BOC DCC SPACE CONVERSION LGE	Jan-19	Mar-25	130%	283,213	-	205	0%
238	465000006	COMPRESSOR ENGINE SIM	Jan-24	Mar-25	258%	74,607	73,002	73,271	100%
239	463000002	AOC OQ CAGE	Sep-24	Mar-25	403%	-	-	37	0%
240	451000030	SMALL TOOLS SR&O 2025	Jan-25	Dec-25	200%	29,974	50,297	3	0%
241	451000025	EFC EPR UPGRADES	Jan-23	Dec-27	80%	441,999	754,399	516,800	69%
242	451000016	SMALL TOOLS SR&O 2024	Jan-24	Mar-25	258%	30,000	57,260	57,260	100%
243	450000077	RTU REPLACEMENT	Jan-25	Dec-27	67%	1,143,000	1,428,833	743,003	52%
244	450000075	MULDRAUGH METER RUN	Jan-25	Dec-25	200%	122,629	224,820	1	0%
245	450000074	BARDSTOWN KY HEATER	Jan-25	Dec-25	200%	441,466	809,353	(2)	0%
246	450000073	GROVE REPLACEMENTS	Jan-25	Dec-29	40%	1,270,440	1,412,690	363,964	26%
247	450000071	MULD BSD & ESD SYSTEM UPGRADE	Sep-23	Dec-25	143%	1,694,336	3,159,646	1	0%
248	450000070	MAG BSD & ESD SYSTEM UPGRADE	Sep-23	Dec-25	143%	1,694,337	1,999,311	1,936,491	97%
249	450000053	CG TELECOM UPGRADE	Jan-23	Dec-25	133%	281,931	237,877	(0)	0%
250	450000040	ELLINGSWORTH CG STATION	Jan-24	Dec-26	100%	1,193,980	6,129,080	3	0%
251	450000033	IME SMALL TOOLS 2026	Jan-24	Dec-26	100%	30,000	81,324	(5)	0%
252	450000032	ENH SEC CG & LRG REG STA 2025	Jan-25	Dec-25	200%	50,033	359,333	3	0%
253	450000031	UPGRADE CG TRANSMITTERS 2025	Jan-25	Dec-25	200%	30,016	50,297	3	0%
254	450000030	SMALL TOOLS IM&E 2025	Jan-25	Dec-25	200%	29,974	50,297	3	0%
255	450000025	OT/IT GAS OPS	Jan-21	Dec-32	50%	714,000	2,158,937	1,096,398	51%
256	450000022	UPGRADE CG TRANSMITTERS 2024	Jan-24	Mar-25	258%	30,000	29,637	28,820	97%
257	450000021	SMALL TOOLS IM&E 2024	Jan-24	Mar-25	258%	30,000	103,567	104,611	101%
258	450000006	DOE RUN CITY GATE STATION	Apr-25	Dec-27	64%	300,161	1,400,000	200,000	14%
259	448000087	STATION PIPING UPGRADE	Jan-25	Dec-27	67%	8,731,208	9,058,219	4,316,552	48%
260	448000083	STATION AUTOMATIONIMPROVEMENT	Jan-26	Dec-28	33%	1,128,190	1,128,190	147,155	13%
261	448000078	COMPRESSOR AUTO-BALANCING	Jan-24	Dec-27	75%	700,000	700,000	350,000	50%
262	448000077	CENTER SCAVENGERS FIELD	Feb-23	Mar-25	190%	859,094	1,170,025	1,155,482	99%
263	448000072	MAG IR MULTI HEAD	Jan-24	Dec-27	75%	449,978	450,000	225,000	50%
264	448000061	REBUILD CENTER	Aug-23	Dec-29	53%	2,500,000	20,356,467	490,517	2%
265	448000045	FILTER SEPARATORS	Jan-21	Oct-27	88%	700,482	785,974	757,812	96%
266	448000044	MAGNOLIA ENGINE SILENCERS	Jan-20	Dec-28	78%	286,212	272,163	86,000	32%
267	448000037	ENGINE ROOM PIPING UPGRADE	Aug-23	Dec-25	142%	3,770,000	8,210,485	12,687	0%
268	448000034	REPLACE MAG DEEP 12" W 20"	Jan-26	Aug-28	37%	694,417	989,604	989,604	100%
269	448000031	MAG FLD INT CORR MIT 2020	Jan-20	Dec-27	88%	41,186	128,687	65,000	51%
270	448000030	MAGNOLIA AMINE REPLACCEMENT	Sep-18	Mar-25	128%	7,068,401	-	1,451	0%
271	448000012	MAG CATHODIC PROTECTION SYS	Jan-19	Dec-27	89%	598,370	549,851	300,000	55%
272	447500043	MAG DEEP WELL TESTING 2024	Nov-24	Mar-25	658%	-	195,104	107,212	55%
273	447500042	STORAGEWELL DELIVERABILITYTEST	Jan-25	Dec-27	67%	912,362	1,174,300	598,431	51%
274	447500041	PROBLEM WELL REMEDIATION PROJ	Feb-24	Dec-26	100%	1,500,000	1,904,614	(731)	0%
275	447500036	DRILL WELLS UPPER	Jan-25	Dec-27	67%	1,970,806	1,039,247	1,032,715	99%
276	447500034	INSTALL CONTROL VALVES 2025	Jan-25	Dec-27	67%	810,030	2,541,370	1,260,965	50%
277	447500025	INSTALL CONTROL VALVES 2024	Jul-24	Mar-25	376%	345,700	647,943	614,370	95%
278	447000072	DOE RUN PIPELINE EASEMENTS	Oct-23	Mar-25	230%	35,000	149,331	134,830	90%
279	447000059	PLANT 1 AERIAL COOLER	Jan-24	May-27	88%	2,681,000	3,326,383	2,351,495	71%
280	447000058	B'BURG BYPASS REPL	Jan-25	Mar-28	62%	2,213,080	1,119,463	606,281	54%
281	447000047	VINE GROVE PH 2	May-23	Dec-27	79%	658,908	650,000	650,000	100%
282	447000043	MUL STAT TANKS 2025	Jan-25	Dec-25	200%	59,873	100,593	(10,000)	-10%
283	447000035	FT. KNOX REGULATOR ASSEMBLY	Jan-24	Aug-29	53%	1,350,000	1,361,455	738,775	54%
284	447000031	MULD STATN PIPE MAOP SEP	Jan-21	Dec-26	100%	1,563,437	606,500	(564)	0%
285	447000028	MULD STOR FIELD OPTIM 2025	Jan-25	Dec-28	50%	3,070,251	3,909,000	1,200,000	31%
286	447000014	MULD TURBINE COMPR UNIT 9 & 10	Jan-20	Dec-27	88%	353,295	3,830,061	906,321	24%
287	447000012	MULDRAUGH PIGGABILITY PROJECT	Jan-25	Dec-27	67%	946,950	940,000	470,000	50%
288	445000026	INTERNAL CORROSION	Jan-24	Dec-28	60%	4,098,196	966,668	400,000	41%
289	445000018	AMER ALLEGROS AX	Jan-24	Dec-32	33%	45,237	297,103	142,998	48%
290	445000006	SMALL TOOLS 2024	Jan-24	Mar-25	258%	25,000	-	2,424	0%
291	438500042	MAG 20 2025 CUT OUTS	Feb-25	Dec-25	210%	-	-	295,000	0%
292	438500041	MULD-PENILE-BLOWDOWNS	Jan-25	Dec-27	67%	1,383,259	1,505,888	500,327	33%
293	438500040	BLANTON-PADDYS-BLOWDOWNS	Jan-25	Dec-27	67%	2,305,431	2,509,813	833,882	33%
294	438500039	MAG 20 - VALVE,TEES&BLOWDOWN	Jan-25	Dec-26	100%	2,727,276	3,283,195	(300,001)	-9%
295	438500038	MAG 16 - VALVE,TEES&BLOWDOWN	Jan-25	Dec-26	100%	2,972,535	3,569,331	(4)	0%
296	438500037	TRIMBLE CO PIPELINE 25 CUT OUT	Sep-24	Dec-25	179%	1,531,136	3,074,173	(1,792)	0%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (I) / (H)
297	438500036	MAG 16-INCH PIPELINE A & E	Jan-25	Dec-25	200%	8,946,035	16,639,839	3	0%
298	438500034	CALVARY 2024 CUT OUTS	Jun-24	Mar-25	345%	-	1,222,255	1,222,255	100%
299	438500033	WK B 2024 CUT OUTS	Oct-24	Dec-25	180%	-	599,284	592,485	99%
300	438500031	WK A 2024 CUT OUTS	Mar-24	Dec-25	155%	-	267,457	266,963	100%
301	438500030	MAG 16 2024 CUT OUTS	Mar-24	Mar-25	287%	-	2,730,402	2,734,899	100%
302	438500029	MAG 20 2024 CUT OUTS	Mar-24	Mar-25	287%	-	1,163,977	1,163,742	100%
303	438500028	CAPITAL TOOLS - 2024	Jan-24	Mar-25	258%	-	63,178	63,178	100%
304	438500027	WK A CUT OUT 2023	Jul-23	Mar-25	210%	803,545	-	(0)	0%
305	438500026	BLANTON-PADDYS CUT OUTS 23	Feb-23	Mar-25	190%	547,045	-	(0)	0%
306	438500024	MAG 20 CUT OUTS 2023	Feb-23	Mar-25	190%	888,500	-	(0)	0%
307	419000051	FUSION INTEGRITY 2025	Jan-25	Dec-25	200%	-	-	774,498	0%
308	419000048	ELECTRIC VEHICLES	Jan-24	Dec-32	33%	247,066	331,952	45,987	14%
309	419000047	ELECTRIC FORKLIFTS	Jan-25	Dec-27	67%	204,000	203,114	140,000	69%
310	419000035	AOC DISPATCH RENO	Jan-23	Dec-25	133%	232,329	418,000	0	0%
311	419000028	EXCAVATORS REPL	Jan-26	Dec-27	50%	326,999	291,752	291,752	100%
312	419000014	SMALL TOOLS 2024 - 004190	Jan-24	Dec-25	150%	225,040	-	(6,242)	0%
313	406000999	GAS OPS FUNDING	Jan-24	Dec-34	27%	291,550	13,302	295,594	2222%
314	406000195	CHENOWETH LN IMPROVEMENT	Dec-24	May-25	422%	843,002	1,860,645	5	0%
315	406000194	CHAMBERLAIN WOODS	Nov-24	Mar-25	658%	-	-	5,699	0%
316	406000193	I-65 PILLAR RELOCATION	Nov-24	Mar-25	658%	-	-	4,496	0%
317	406000192	US 60 & EASTWOOD CUT-OFF	Sep-24	May-25	314%	-	605,988	254,041	42%
318	406000191	BEULAH CHURCH-FEGENBUSH INTERS	Nov-24	Jul-25	290%	1,809,115	3,450,004	(152,940)	-4%
319	406000189	BALLARDSVILLE LINE REPLACEMENT	Jan-26	Dec-27	50%	441,466	441,466	98,104	22%
320	406000186	BEULAH CHURCH WIDENING SOUTH	Jan-25	Dec-25	200%	1,962,069	3,597,127	(2)	0%
321	406000183	11301 COVERED BRIDGE RD	Jul-24	Mar-25	376%	-	-	(0)	0%
322	406000182	BRENTLINGER LN EXT GLENMARY	Apr-24	Dec-25	157%	645,521	1,259,685	1,184,646	94%
323	406000175	RIVER RD RELOCATION	Nov-23	Mar-25	238%	261,297	-	3,275	0%
324	406000174	HWY 53&22 FARM TAP ELIMINATION	Jan-25	Dec-27	67%	1,828,061	2,402,089	1,287,581	54%
325	406000171	BERNHEIM KY 245 RELOCATION	Oct-24	Dec-25	180%	968,000	1,360,122	9,673	1%
326	406000170	BUECHEL BANK RD RELOCATION	Jan-24	Dec-25	150%	1,850,000	2,496,406	(1,089,285)	-44%
327	406000169	CHENOWETH LN RELOCATION	Jan-25	Dec-25	200%	1,687,679	1,302,761	(710,597)	-55%
328	406000162	HWY 393 - HWY 146 RELOCATION	Jan-23	Mar-25	188%	4,951,643	-	258	0%
329	406000158	OAKLAND HILLS SYS ENH	Aug-24	Oct-25	193%	927,151	1,183,128	(525,832)	-44%
330	406000157	WELD SHOP FACILITY	Jan-24	Dec-25	150%	696,989	1,020,251	(2,346)	0%
331	406000156	S JEFFERSON REINF	Jan-25	Dec-28	50%	708,541	2,677,496	785,649	29%
332	406000151	LAGRANGE HWY 393 REINF	Jul-23	Dec-27	78%	5,663,434	6,292,794	1,068,836	17%
333	406000147	PICADILLY CONTROL VALVES	Jan-25	Dec-25	200%	460,134	7,226,628	(328,483)	-5%
334	406000138	BILLTOWN RD RELOCATION	Dec-22	Mar-25	182%	17,724	-	4,820	0%
335	406000129	MAIN EXPOSURES	Jan-22	Dec-32	45%	6,454,984	10,448,301	4,500,601	43%
336	406000128	I264 US42 RELOC	Jan-22	Aug-25	136%	1,149,996	-	79,246	0%
337	406000125	ALLEN LN RELOC	Jan-22	Nov-25	128%	471,999	2,597,279	1,332,754	51%
338	406000118	MT WASHINGTON PH 1	Jan-23	Dec-28	67%	3,499,984	12,055,100	6,856,436	57%
339	406000100	LEE'S TO CANE RUN	Jul-21	Dec-27	85%	1,154,361	10,878,923	1,282,186	12%
340	406000099	MILL CREEK REPLACEMENT	Jul-21	Dec-26	100%	3,250,049	3,628,910	(1)	0%
341	406000096	KY 22 AT SPRINGCREST PBWK	Aug-21	Mar-25	148%	675,794	-	88,656	0%
342	406000082	REPLACE PAD METERS 2025	Jan-25	Dec-27	67%	440,164	3,006,782	1,590,313	53%
343	406000067	EAST END CONNECTOR	Jan-25	Dec-29	40%	3,210,652	69,452,341	3,232,509	5%
344	406000066	REGULATOR ASSEMBLIES 2024	Jan-24	Dec-25	150%	(75,000)	317,638	1	0%
345	406000063	REPLACE PAD METERS 2024	Jul-24	Mar-25	376%	1,000,000	69,311	87,750	127%
346	406000037	SMALL TOOLS 004060-2024	Jan-24	Mar-25	258%	43,000	-	(211)	0%
347	406000034	NELSON CO REINFORCEMENT	Jan-26	Dec-27	50%	12,499,839	8,558,545	2,943,104	34%
348	175819	BOC CHILLER #1 A1 CIRCUIT	Feb-25	Dec-25	219%	-	-	3,880	0%
349	175817	EOC WORK RIGHT	Feb-25	Dec-25	218%	-	-	5,664	0%
350	175816	AOC WORK RIGHT	Feb-25	Dec-25	218%	-	-	6,400	0%
351	175797	AOC FIRE DOOR OPERATOR	Feb-25	Jun-25	519%	-	-	1,545	0%
352	175786	BOC PONY CHILLER CONDENSER	Feb-25	Dec-25	216%	-	-	2,829	0%
353	175783	BOC FIRE CNTRL PANEL	Feb-25	Dec-25	210%	-	6,758	6,747	100%
354	175566	EOC FOLLETT ICE MACH REPL	Jan-25	Mar-25	1132%	-	2,357	2,301	98%
355	175183	AOC EXECUTIVE OFFICE	Nov-24	Mar-25	658%	-	18,304	3,721	20%
356	175134	AUBURNDALE OFFICE RENO 2024	Nov-24	Mar-25	557%	-	31,528	31,547	100%
357	175108	AOC WAREHOUSE LIGHTING RENO	Oct-24	Mar-25	649%	-	108,798	116,137	107%
358	175025	RENO AUBURNDALE OFFICE 24	Oct-24	Mar-25	619%	-	-	243	0%
359	175024	POLE RACKS AUBURNDALE 24	Oct-24	Mar-25	619%	-	10,536	10,536	100%
360	174906	AOC 2500A BREAKER RENO	Oct-24	Mar-25	565%	-	26,421	25,130	95%
361	174743	AOC FLEET ELECTRIFICATION PT.2	Sep-24	Mar-25	427%	-	105,727	115,742	109%
362	174714	EOC SOLAR INSTALLATION	Sep-24	Dec-27	70%	542,500	1,238,258	768,996	62%
363	174712	AOC SOLAR INSTALLATION	Sep-24	Dec-27	70%	542,500	1,196,707	730,644	61%
364	174268	BOC EXTERIOR WORK	Jul-24	Apr-25	301%	-	274,027	320,170	117%
365	171785	FLEET ELECTRIFICATION-BOC	Oct-23	Apr-25	209%	-	130,326	155,109	119%
366	171540	FLEET ELECTRIFICATION - EOC	Aug-23	Mar-25	209%	23,673	-	(35,770)	0%
367	171363	EOC HVAC REPLACEMENT	Jul-23	Dec-26	100%	186,000	245,333	(64,000)	-26%
368	171359	BOC DATA CENTER ROOF & SOLAR	Jul-23	Mar-25	202%	108,500	92,782	117,509	127%
369	171324	FLEET EV WORK LGE	Jul-23	Dec-27	78%	2,326,643	1,746,667	1,279,999	73%
370	169442	FACIL CONSOL & IMPROVE LGE	Jan-25	Dec-34	20%	725,878	2,071,200	25,600	1%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (I) / (H)
371	169127	ASSET INFO HW/SW 2025	Jan-25	Dec-25	200%	52,800	97,070	(0)	0%
372	169126	ASSET INFO HW/SW 2024	Jan-24	Mar-25	258%	52,800	24,431	24,431	100%
373	169111	FLD SERV AND MTR READ TO AOC	Jan-23	Mar-25	185%	408,001	-	(531)	0%
374	169015	LGE FURNITURE REPLACEMENT	Jan-25	Dec-34	20%	224,961	401,850	23,964	6%
375	168719	LGE FAC/SITE IMPROV-168719	Jan-25	Dec-25	200%	36,814	27,379	(14,921)	-54%
376	168677	FAILED EQUIP-168677	Jan-25	Dec-25	200%	38,168	70,623	(20,221)	-29%
377	167821	AMI AOC BUILDOUT - LGE	Jan-23	Dec-25	133%	61,474	118,303	(830)	-1%
378	166436	AUDIO VISUAL UPGRADES 2027	Jul-21	Dec-34	41%	72,640	149,215	35,786	24%
379	166435	AUDIO VISUAL UPGRADES 2026	Jul-21	Dec-25	122%	34,720	63,851	(34,828)	-55%
380	166163	LGE FACILITY IMPROVE 2025	Jul-21	Dec-25	122%	467,170	248,001	(110,696)	-45%
381	166032	BOC ROOF REPLACEMENT RO	Jul-21	Dec-27	85%	77,500	320,003	160,001	50%
382	162651	LINEAR STATE EST LGE 2020	Jan-25	Dec-27	67%	32,070	46,362	(34,252)	-74%
383	161640	N ENGLISH STATION PBWK	Jan-24	Dec-26	100%	0	2,753,000	(899,990)	-33%
384	159848	ASSET INFO HW/SW 2020 LGE	Jan-20	Mar-25	136%	263,999	(56)	(56)	100%
385	153662	BULLITT CO SYSTEM REINFORCE	Nov-16	Jun-26	105%	29,932,152	186,084,038	(1,538)	0%
386	152526	WATER STORAGE TANKS	Jan-19	Dec-27	89%	931,085	701,705	2	0%
387	152522	CITY GATE STATION LAGRANGE	Jan-24	Dec-28	60%	299,820	3,870,233	244,952	6%
388	151661	EMS APP ENHANCEMENTS-LGE-LT	Jan-26	Dec-30	20%	6,246	33,527	7,845	23%
389	151650	ROUTINE EMS-LGE-LT	Jan-26	Dec-30	20%	2,048	6,215	2,072	33%
390	149344	SC CAP FUNDING SOURCE-LGE	Jan-22	Dec-28	71%	37,045	360,000	137,120	38%
391	148703	FULL UPGRD EMS SWARE-LGE-LT	Sep-25	Dec-32	18%	-	117,433	14,792	13%
392	148184	EMS DBASE EXPANSION-LGE-LT	Jan-25	Dec-30	33%	10,703	23,891	16,476	69%
393	148079	RTU-IP TRAFFIC TO EMS-LGE-2025	Jan-25	Dec-25	200%	19,530	43,594	(1,747)	-4%
394	144869	PRESTON CITY GATE STAT	Jan-16	Mar-25	120%	249,999	12,502,521	12,508,272	100%
395	144857	MOIST REMOVAL UNIT	Jan-16	Dec-27	92%	200,090	2,299,605	1,687,225	73%
396	138032	FP IMPROVE PIPELINES	Jan-14	Dec-32	68%	560,002	17,021,678	3,848,400	23%
397	119902	CLEAR 12/04 A&G	Dec-04	Dec-30	85%	79,998	(248,541)	1,575,419	-634%
398	117361	ACCRUED LABOR - LGE	Mar-04	Dec-25	105%	10,697	0	0	100%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
ALLOWANCE FOR WORKING CAPITAL
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5

WITNESS: A. M. FACKLER

LINE NO.	WORKING CAPITAL COMPONENT	METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				$		$
	GAS:					
1	GAS STORED UNDERGROUND	BASE PERIOD END BALANCE	B-5.1	29,451,007	100%	29,451,007
2	MATERIAL AND SUPPLIES	BASE PERIOD END BALANCE	B-5.1	2,384,569	100%	2,384,569
3	PREPAYMENTS (a)	BASE PERIOD END BALANCE	B-5.1	1,864,666	100%	1,864,666
4	OTHER	BASE PERIOD END BALANCE	B-5.1	-	100%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	52,866,695	100%	52,866,695
6	TOTAL WORKING CAPITAL REQUIREMENTS			86,566,937		86,566,937

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
ALLOWANCE FOR WORKING CAPITAL
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	WORKING CAPITAL COMPONENT	METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				$		$
	GAS:					
1	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	27,027,872	100%	27,027,872
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	2,429,887	100%	2,429,887
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	1,853,064	100%	1,853,064
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	55,684,839	100%	55,684,839
6	TOTAL WORKING CAPITAL REQUIREMENTS			86,995,662		86,995,662

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
OTHER WORKING CAPITAL COMPONENTS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.1
PAGE 1 OF 2
WITNESS: A. M. FACKLER

		BASE PERIOD ENDING		
LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		$		$
	GAS:			
1	GAS STORED UNDERGROUND	29,451,007	100%	29,451,007
2	MATERIAL AND SUPPLIES	2,384,569	100%	2,384,569
3	PREPAYMENTS (a)	1,864,666	100%	1,864,666
4	OTHER	-	100%	-
5	TOTAL OTHER WORKING CAPITAL	33,700,241		33,700,241

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
OTHER WORKING CAPITAL COMPONENTS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.1
PAGE 2 OF 2
WITNESS: A. M. FACKLER

		13 MONTH AVERAGE FOR PERIOD		
LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		$		$
	GAS:			
1	GAS STORED UNDERGROUND	27,027,872	100%	27,027,872
2	MATERIAL AND SUPPLIES	2,429,887	100%	2,429,887
3	PREPAYMENTS (a)	1,853,064	100%	1,853,064
4	OTHER	-	100%	-
5	TOTAL OTHER WORKING CAPITAL	31,310,823		31,310,823

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	LG&E Gas	Allocation Factor	Base Period Jurisdictional	Average Daily Amount	Revenue Lag Days	Expense (Lead) / Lag Days	Net (Lead) / Lag Days	Working Capital (Provided) / Required
	O&M Expenses:								
1	Purchased Gas	$ 121,841,720	100%	$ 121,841,720	$ 333,584	45.00	(40.04)	4.96	$ 1,654,579
2	No-Notice Storage Injections and Withdrawals	(498,785)	100%	(498,785)	(1,366)	45.00	-	45.00	(61,452)
3	Payroll Expense	21,228,042	100%	21,228,042	58,119	45.00	(12.00)	33.00	1,917,934
4	Pension Expense	(791,050)	100%	(791,050)	(2,166)	45.00	-	45.00	(97,460)
5	OPEB Expense	593,831	100%	593,831	1,626	45.00	-	45.00	73,162
6	Short-Term Incentive Compensation	2,504,357	100%	2,504,357	6,857	45.00	(236.26)	(191.26)	(1,311,385)
7	401k Match Expense	1,049,812	100%	1,049,812	2,874	45.00	(21.39)	23.61	67,861
8	Retirement Income Account Expense	780,158	100%	780,158	2,136	45.00	(12.00)	33.00	70,487
9	Uncollectible Expense	1,260,365	100%	1,260,365	3,451	45.00	(129.71)	(84.71)	(292,308)
10	Major Storm Damage Expense	-	100%	-	-	45.00	-	45.00	-
11	Charges from Affiliates	30,844,622	100%	30,844,622	84,448	45.00	(36.67)	8.33	703,452
12	Other O&M	25,934,318	100%	25,934,318	71,004	45.00	(42.77)	2.23	158,340
13	Total O&M Expenses	$ 204,747,392		$ 204,747,392					$ 2,883,208
		-							
14	Depreciation and Amortization Expense								
15	Depreciation and Amortization	$ 50,734,717	100%	$ 50,734,717	$ 138,904	45.00	-	45.00	$ 6,250,684
16	Regulatory Debits	2,588,199	100%	2,588,199	7,086	45.00	-	45.00	318,875
17	Amortization of Regulatory Assets	-	100%	-	-	45.00	-	45.00	-
18	Amortization of Regulatory Liabilities	(215,533)	100%	(215,533)	(590)	45.00	-	45.00	(26,554)
19	Total Depreciation and Amortization Expense	$ 53,107,383		$ 53,107,383					$ 6,543,004
20	Income Tax Expense:								
21	Current: Federal	$ 16,884,409	100%	$ 16,884,409	$ 46,227	45.00	(38.50)	6.50	$ 300,475
22	Current: State	4,251,218	100%	4,251,218	11,639	45.00	(38.50)	6.50	75,655
23	Deferred: Federal and State (Including ITC)	-	100%	-	-	45.00	-	45.00	-
24	Total Income Tax Expense	$ 21,135,627		$ 21,135,627					$ 376,130
		-							
25	Taxes Other Than Income								
26	Property Tax Expense	$ 12,204,265	100%	$ 12,204,265	$ 33,413	45.00	(224.87)	(179.87)	$ (6,010,079)
27	Payroll Tax Expense	2,857,338	100%	2,857,338	7,823	45.00	(39.15)	5.85	45,764
28	Other Taxes	631,330	100%	631,330	1,728	45.00	155.22	200.22	346,078
29	Total Taxes Other Than Income	$ 15,692,933		$ 15,692,933					$ (5,618,236)
30	AFUDC	$ -	0%	$ -	$ -	45.00	(45.00)	-	$ -
31	(Gain)/Loss on Disposition of Property	$ -	0%	$ -	$ -	45.00	(45.00)	-	$ -
32	(Gain)/Loss on Disposition of Allowances	$ -	0%	$ -	$ -	45.00	(45.00)	-	$ -
33	Charitable Donations	$ 156,640	0%	$ -	$ -	45.00	(45.00)	-	$ -
34	Interest on Customer Deposits	$ 385,486	0%	$ -	$ -	-	-	-	$ -
35	Other (Income)/Expense	$ (1,546,191)	0%	$ -	$ -	45.00	(45.00)	-	$ -
36	Other Interest Expense/(Income)	$ 165,143	0%	$ -	$ -	45.00	(45.00)	-	$ -
37	Interest Expense	$ 25,934,147	100%	$ 25,934,147	$ 71,004	45.00	(88.91)	(43.91)	$ (3,117,778)
38	Income Available for Common Equity	$ 70,577,032		$ 69,953,643	$ 191,523	45.00	(45.00)	-	$ -
39	Total	$ 390,355,592		$ 390,571,125	$ 262,526				$ 1,066,328
40	Sales Taxes	$ 7,011,988	100%	$ 7,011,988	$ 19,198	45.00	(39.92)	5.08	$ 97,525
41	School Taxes	$ 776,592	100%	$ 776,592	$ 2,126	45.00	(34.75)	10.25	$ 21,793
42	Franchise Fees	$ -	100%	$ -	$ -	45.00	(81.66)	(36.66)	$ -
43	Cash Working Capital (Lead/Lag)								$ 1,185,646
44	Additional Cash Working Capital Items (Page 2)								$ 51,554,286
45	Subtotal Cash Working Capital								$ 52,739,932
46	AMI Cash Working Capital (Page 2)								$ (126,764)
47	Total Cash Working Capital								$ 52,866,695

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	BASE PERIOD ENDING BALANCE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		ADDITIONAL USES OF CASH WORKING CAPITAL:																
1	128	PREPAID PENSION	27,047,273	27,047,273	27,241,624	27,241,624	25,223,652	24,452,296	24,505,271	23,369,104	22,488,425	20,938,106	18,589,131	17,464,963	17,555,548	17,555,548	100%	17,555,548
2	182	REGULATORY ASSET - FAS 158 PENSION	68,918,141	68,589,431	68,295,868	68,002,305	75,444,178	75,128,555	74,812,933	74,375,530	74,059,908	73,744,285	73,306,883	72,991,260	72,675,638	72,675,638	100%	72,675,638
3	183	PRELIMINARY SURVEY	0	0	0	0	396	97,183	97,183	97,183	97,183	97,183	97,183	97,183	97,183	97,183	100%	97,183
4	184	CLEARING ACCTS - PENSION	4,095,661	5,255,020	4,766,674	4,950,476	-	678,046	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	100%	1,422,139
5	186	MISC DEFERRED DEBITS	2,643,412	2,642,312	2,675,277	2,676,049	2,703,850	3,075,984	3,105,569	2,439,640	2,379,101	2,379,101	2,293,420	2,111,803	2,111,803	2,111,803	100%	2,111,803
6	188	RESRCH/DEV/DEMO EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	-
7		TOTAL USES OF CASH WORKING CAPITAL														93,862,311		93,862,311

LINE NO.	ACCT. NO.	DESCRIPTION	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	BASE PERIOD ENDING BALANCE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		ADDITIONAL SOURCES OF CASH WORKING CAPITAL:																
8	228.2	MISC LONG TERM LIABILITIES	(446,377)	(422,249)	(427,594)	(427,594)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	100%	(460,150)
9	228.3	ACCUM PROVISION FOR POST RETIREMENT BENEFITS	(10,574,766)	(10,571,739)	(10,675,256)	(10,665,319)	(10,845,042)	(10,857,062)	(10,847,390)	(10,913,021)	(10,974,651)	(11,040,842)	(11,107,034)	(11,168,664)	(11,234,855)	(11,234,855)	100%	(11,234,855)
10	242	MISC LIABILITY	(11,334,701)	(8,370,136)	(8,402,843)	(9,968,073)	(12,109,964)	(16,274,908)	(18,782,416)	(17,710,438)	(17,818,608)	(17,920,631)	(18,019,672)	(18,125,622)	(18,228,827)	(18,228,827)	100%	(18,228,827)
11	253	OTHER DEFERRED CREDITS	579,893	575,630	584,567	584,961	579,127	542,016	541,499	541,499	541,499	541,499	541,499	541,499	541,499	541,499	100%	541,499
12	143/232	NET ACCRUED CWIP EXCL. MECH													(12,897,562)	(12,897,562)	100%	(12,897,562)
13	143/232	NET ACCRUED RWIP EXCL. MECH													(28,131)	(28,131)	100%	(28,131)
14		TOTAL SOURCES OF CASH WORKING CAPITAL														(42,308,025)		(42,308,025)
15		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)														51,554,286		51,554,286
16	143/232	NET ACCRUED CWIP - AMI													(126,764)	(126,764)	100%	(126,764)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.2
PAGE 3 OF 4
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	LG&E Gas	Allocation Factor	Forecast Period Jurisdictional	Average Daily Amount	Revenue Lag Days	Expense (Lead) / Lag Days	Net (Lead) / Lag Days	Working Capital (Provided) / Required
	O&M Expenses:								
1	Purchased Gas	$ 143,573,427	100%	$ 143,573,427	$ 393,083	45.00	(40.04)	4.96	$ 1,949,690
2	No-Notice Storage Injections and Withdrawals	(3,283,585)	100%	(3,283,585)	(8,990)	45.00	-	45.00	(404,548)
3	Payroll Expense	24,594,942	100%	24,594,942	67,337	45.00	(12.00)	33.00	2,222,130
4	Pension Expense	364,793	100%	364,793	999	45.00	-	45.00	44,944
5	OPEB Expense	601,306	100%	601,306	1,646	45.00	-	45.00	74,083
6	Short-Term Incentive Compensation	2,269,452	100%	2,269,452	6,213	45.00	(236.26)	(191.26)	(1,188,379)
7	401k Match Expense	997,965	100%	997,965	2,732	45.00	(21.39)	23.61	64,509
8	Retirement Income Account Expense	971,781	100%	971,781	2,661	45.00	(12.00)	33.00	87,799
9	Uncollectible Expense	912,817	100%	912,817	2,499	45.00	(129.71)	(84.71)	(211,704)
10	Major Storm Damage Expense	-	100%	-	-	45.00	-	45.00	-
11	Charges from Affiliates	38,885,199	100%	38,885,199	106,462	45.00	(36.67)	8.33	886,827
12	Other O&M	37,078,880	100%	37,078,880	101,516	45.00	(42.77)	2.23	226,382
13	Total O&M Expenses	$ 246,966,977		$ 246,966,977					$ 3,751,733
		-							
14	Depreciation and Amortization Expense								
15	Depreciation and Amortization	$ 70,578,091	100%	$ 70,578,091	$ 193,232	45.00	-	45.00	$ 8,695,453
16	Regulatory Debits	(282,915)	100%	(282,915)	(775)	45.00	-	45.00	(34,856)
17	Amortization of Regulatory Assets	-	100%	-	-	45.00	-	45.00	-
18	Amortization of Regulatory Liabilities	-	100%	-	-	45.00	-	45.00	-
19	Total Depreciation and Amortization Expense	$ 70,295,176		$ 70,295,176					$ 8,660,597
20	Income Tax Expense:								
21	Current: Federal	$ 9,841,735	100%	$ 9,841,735	$ 26,945	45.00	(38.50)	6.50	$ 175,144
22	Current: State	2,418,959	100%	2,418,959	6,623	45.00	(38.50)	6.50	43,048
23	Deferred: Federal and State (Including ITC)	-	100%	-	-	45.00	-	45.00	-
24	Total Income Tax Expense	$ 12,260,694		$ 12,260,694					$ 218,192
		-							
25	Taxes Other Than Income								
26	Property Tax Expense	$ 14,905,093	100%	$ 14,905,093	$ 40,808	45.00	(224.87)	(179.87)	$ (7,340,120)
27	Payroll Tax Expense	3,155,522	100%	3,155,522	8,639	45.00	(39.15)	5.85	50,540
28	Other Taxes	613,188	100%	613,188	1,679	45.00	155.22	200.22	336,133
29	Total Taxes Other Than Income	$ 18,673,802		$ 18,673,802					$ (6,953,447)
30	AFUDC	$ -	0%	$ -	$ -	45.00	(45.00)	-	$ -
31	(Gain)/Loss on Disposition of Property	$ -	0%	$ -	$ -	45.00	(45.00)	-	$ -
32	(Gain)/Loss on Disposition of Allowances	$ -	0%	$ -	$ -	45.00	(45.00)	-	$ -
33	Charitable Donations	$ 149,877	0%	$ -	$ -	45.00	(45.00)	-	$ -
34	Interest on Customer Deposits	$ 351,440	0%	$ -	$ -	-	-	-	$ -
35	Other (Income)/Expense	$ 287,579	0%	$ -	$ -	45.00	(45.00)	-	$ -
36	Other Interest Expense/(Income)	$ 433,902	0%	$ -	$ -	45.00	(45.00)	-	$ -
37	Interest Expense	$ 33,824,273	100%	$ 33,824,273	$ 92,606	45.00	(88.91)	(43.91)	$ (4,066,321)
38	Income Available for Common Equity	$ 42,030,056		$ 43,252,853	$ 118,420	45.00	(45.00)	-	$ -
39	Total	$ 425,273,775		$ 425,273,775	$ 211,026				$ 1,610,753
40	Sales Taxes	$ 7,011,988	100%	$ 7,011,988	$ 19,198	45.00	(39.92)	5.08	$ 97,525
41	School Taxes	$ 776,592	100%	$ 776,592	$ 2,126	45.00	(34.75)	10.25	$ 21,793
42	Franchise Fees	$ -	100%	$ -	$ -	45.00	(81.66)	(36.66)	$ -
43	Cash Working Capital (Lead/Lag)								$ 1,730,071
44	Additional Cash Working Capital Items (Page 4)								$ 53,954,768
45	Total Cash Working Capital								$ 55,684,839

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		ADDITIONAL USES OF CASH WORKING CAPITAL:																
1	128	PREPAID PENSION	15,214,611	15,508,966	15,803,320	16,097,675	16,392,030	16,686,385	16,980,739	17,275,094	17,569,449	17,863,803	18,158,158	18,452,513	18,746,868	16,980,739	100%	16,980,739
2	182	REGULATORY ASSET - FAS 158 PENSION	71,169,588	70,836,974	70,504,360	70,048,030	69,715,416	69,382,802	68,926,472	68,593,859	68,261,245	67,804,915	67,472,301	67,139,687	66,683,357	68,964,539	100%	68,964,539
3	183	PRELIMINARY SURVEY	97,183	97,183	97,183	97,183	97,183	97,183	97,183	97,183	97,183	97,183	97,183	97,183	97,183	97,183	100%	97,183
4	184	CLEARING ACCTS - PENSION	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	1,422,139	100%	1,422,139
5	186	MISC DEFERRED DEBITS	1,935,575	1,935,575	1,935,575	1,935,575	1,935,575	1,935,575	1,935,575	1,935,575	1,935,575	1,935,575	1,935,575	1,772,260	1,772,260	1,910,450	100%	1,910,450
6	188	RESRCH/DEV/DEMO EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	-
7		TOTAL USES OF CASH WORKING CAPITAL														89,375,049		89,375,049

LINE NO.	ACCT. NO.	DESCRIPTION	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		ADDITIONAL SOURCES OF CASH WORKING CAPITAL:																
8	228.2	MISC LONG TERM LIABILITIES	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	(460,150)	100%	(460,150)
9	228.3	ACCUM PROVISION FOR POST RETIREMENT BENEFITS	(11,495,059)	(11,556,554)	(11,622,395)	(11,688,236)	(11,749,731)	(11,815,572)	(11,881,413)	(11,942,908)	(12,008,749)	(12,074,590)	(12,136,085)	(12,201,926)	(12,267,767)	(11,880,076)	100%	(11,880,076)
10	242	MISC LIABILITY	(18,626,621)	(18,747,183)	(18,863,185)	(17,662,066)	(17,785,439)	(17,895,860)	(18,016,082)	(18,137,176)	(18,255,241)	(18,379,010)	(18,501,475)	(18,605,226)	(18,712,291)	(18,322,066)	100%	(18,322,066)
11	253	OTHER DEFERRED CREDITS	541,499	541,499	541,499	541,499	541,499	541,499	541,499	541,499	541,499	541,499	541,499	541,499	541,499	541,499	100%	541,499
12	143/232	NET ACCRUED CWIP EXCL. MECH	(5,971,103)	(4,979,863)	(5,012,112)	(5,096,330)	(5,859,253)	(5,274,461)	(5,164,899)	(5,396,935)	(4,958,569)	(4,894,055)	(5,410,393)	(5,102,053)	(5,048,968)	(5,243,769)	100%	(5,243,769)
13	143/232	NET ACCRUED RWIP EXCL. MECH	(33,999)	(5,562)	(7,545)	(17,013)	(60,593)	(116,132)	(114,681)	(191,140)	(62,455)	(60,189)	(34,802)	(13,536)	(6,715)	(55,720)	100%	(55,720)
14		TOTAL SOURCES OF CASH WORKING CAPITAL														(35,420,281)		(35,420,281)
15		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)														53,954,768		53,954,768

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-6

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$		$	$	$
1	252	Customer Advances for Construction	3,688,202	100%	3,688,202	-	3,688,202
2	255	Deferred Investment Tax Credits		100%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	271,099,502	100%	271,099,502	(18,487,685)	252,611,817

(a) Adjustment reflects jurisdictional amounts for GLT, DSM and AMI.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION	FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$		$	$	$
1	252	Customer Advances for Construction	3,688,202	100%	3,688,202	-	3,688,202
2	255	Deferred Investment Tax Credits		100%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	275,412,185	100%	275,412,185	(20,097,565)	255,314,620

(a) Adjustment reflects jurisdictional amounts for GLT, DSM, and Reclassification Proforma.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS

JURISDICTIONAL PERCENTAGE

BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

SCHEDULE B-7

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURIS. PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION

ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS

JURISDICTIONAL STATISTICS - RATE BASE

BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

SCHEDULE B-7.1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)

ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS

EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES

BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE B-7.2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 1

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE

ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2020 - 2024 AND BASE AND FORECAST PERIODS

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD ENDING AUG 2025	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
1	ASSETS													
2	UTILITY PLANT													
3	Utility Plant	$ 9,632,630,694	6.9%	$ 9,010,444,282	1.5%	$ 8,879,284,511	0.2%	$ 8,857,869,631	2.8%	$ 8,619,224,724	2.7%	$ 8,391,174,966	5.6%	$ 7,947,826,604
4	Construction Work in Progress	1,078,306,388	24.5%	866,389,392	92.4%	450,361,122	43.4%	313,985,972	14.8%	273,472,499	13.1%	241,862,552	-24.3%	319,676,501
5	Total Utility Plant	$10,710,937,082	8.4%	$ 9,876,833,674	5.9%	$ 9,329,645,633	1.7%	$ 9,171,855,603	3.1%	$ 8,892,697,224	3.0%	$ 8,633,037,518	4.4%	$ 8,267,503,105
6	Less: Accumulated Provision for Depreciation	3,407,876,803	5.9%	3,218,667,183	5.0%	3,065,963,718	1.6%	3,017,090,669	7.1%	2,816,608,021	7.9%	2,611,131,405	5.6%	2,471,541,416
7	Net Utility Plant	$ 7,303,060,279	9.7%	$ 6,658,166,491	6.3%	$ 6,263,681,915	1.8%	$ 6,154,764,935	1.3%	$ 6,076,089,203	0.9%	$ 6,021,906,114	3.9%	$ 5,795,961,689
8	OTHER PROPERTY AND INVESTMENTS													
9	Nonutility Property-Less Reserve	$ 273,863	0.0%	$ 273,863	0.0%	$ 273,863	-0.5%	$ 275,183	0.0%	$ 275,183	-67.3%	$ 840,343	0.9%	$ 833,231
10	Other Investments	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286	0.0%	594,286
11	Special Funds	47,721,144	14.7%	41,596,661	-6.5%	44,491,790	-24.9%	59,234,503	14.8%	51,578,133	-39.1%	84,690,591	8.8%	77,847,583
12	Total Other Property and Investments	$ 48,589,293	14.4%	$ 42,464,810	-6.4%	$ 45,359,939	-24.5%	$ 60,103,971	14.6%	$ 52,447,602	-39.1%	$ 86,125,220	8.6%	$ 79,275,100
13	CURRENT AND ACCRUED ASSETS													
14	Cash	$ 5,180,000	0.0%	$ 5,180,000	-34.1%	$ 7,857,608	-0.1%	$ 7,863,566	6.7%	$ 7,370,677	-19.5%	$ 9,156,294	42.5%	$ 6,425,479
15	Temporary Cash Investments	57,064,808	-89.3%	531,428,577		-	-100.0%	10,126,688	-88.2%	85,911,284		-	-100.0%	668,000
16	Customer Accounts Receivable	131,936,594	-1.0%	133,314,406	-1.9%	135,872,407	15.3%	117,824,235	-26.5%	160,328,098	20.8%	132,742,637	3.3%	128,495,290
17	Other Accounts Receivable	20,193,671	0.0%	20,193,671	-8.4%	22,056,328	23.7%	17,823,659	40.0%	12,733,102	-38.6%	20,725,060	-40.0%	34,521,857
18	Less: Accum Prov. for Uncollectable Accts-Credit	4,056,799	0.0%	4,056,799	1.3%	4,005,943	-23.3%	5,223,588	10.9%	4,709,300	38.0%	3,413,022	6.6%	3,202,508
19	Notes Receivable	786,704	-4.9%	826,977	1958.1%	40,181		-	-100.0%	1,329,908	-35.6%	2,064,132	420.7%	396,440
20	Accounts Receivable from Associated Companies	21,755,262	0.0%	21,755,262	-45.6%	40,004,380	37.4%	29,109,898	-21.7%	37,195,388	6.7%	34,846,262	121.3%	15,743,313
21	Fuel	51,282,380	3.2%	49,670,622	-22.8%	64,356,398	28.5%	50,079,431	14.0%	43,923,637	39.4%	31,509,061	-18.0%	38,423,340
22	Plant Materials and Operating Supplies	64,538,219	2.7%	62,863,565	0.7%	62,447,577	6.2%	58,799,337	10.6%	53,167,535	10.4%	48,158,123	0.5%	47,916,473
23	Stores Expense Undistributed	1,166,342	0.0%	1,166,342	4.0%	1,121,787	571.4%	167,076	-217.5%	(142,247)	-121.9%	648,058	-74.7%	2,556,900
24	Gas Stored Underground	27,027,872	-8.2%	29,451,007	0.4%	29,321,830	-14.0%	34,080,125	-49.9%	68,082,667	25.6%	54,184,489	81.5%	29,861,205
25	Prepayments	11,716,734	-7.9%	12,718,748	30.5%	9,746,215	-20.0%	12,180,618	-28.8%	17,111,813	-17.9%	20,831,581	6.2%	19,612,596
26	Interest, Dividends, and Rents Receivable	4,041,205	0.0%	4,041,205	4.7%	3,858,614	67.1%	2,309,650	37.7%	1,677,390	60.6%	1,044,206	-19.3%	1,293,287
27	Accrued Utility Revenues	80,876,945	1.5%	79,718,583	-8.9%	87,526,223	-0.5%	87,922,168	-21.4%	111,877,544	39.5%	80,173,363	0.5%	79,750,722
28	Miscellaneous Current Assets	435,202	0.0%	435,202	-47.9%	835,596	194.9%	283,347	212272.2%	133	-1.3%	135	-1.3%	137
29	Total Current and Accrued Assets	$ 473,945,139	-50.0%	$ 948,707,369	105.8%	$ 461,039,199	8.9%	$ 423,346,207	-29.0%	$ 595,857,628	37.7%	$ 432,670,378	7.5%	$ 402,462,531
30	DEFERRED DEBITS													
31	Unamortized Debt Expense	$ 20,875,323	-5.4%	$ 22,077,304	55.3%	$ 14,212,438	-10.1%	$ 15,805,234	6.2%	$ 14,889,331	-8.3%	$ 16,234,169	6.8%	$ 15,196,035
32	Other Regulatory Assets	495,509,567	-1.6%	503,597,778	1.7%	495,308,990	25.7%	393,959,096	3.3%	381,438,758	2.9%	370,609,867	1.0%	366,994,725
33	Miscellaneous Deferred Debits	25,614,626	-41.2%	43,587,164	178.4%	15,655,929	19.3%	13,124,287	141.6%	5,432,579	19.0%	4,563,757	-55.5%	10,245,071
34	Unamortized Loss on Re-Acquired Debt	7,647,481	-10.3%	8,521,918	-7.7%	9,229,847	-10.4%	10,296,106	-8.1%	11,208,752	-8.6%	12,257,457	-8.0%	13,318,104
35	Accumulated Deferred Income Taxes	175,769,806	0.3%	175,284,602	-0.9%	176,815,964	-4.2%	184,635,787	-0.1%	184,752,862	-15.8%	219,479,984	-13.6%	253,973,688
36	Total Deferred Debits	$ 725,416,802	-3.7%	$ 753,068,766	5.9%	$ 711,223,167	15.1%	$ 617,820,510	3.4%	$ 597,722,282	-4.1%	$ 623,145,235	-5.5%	$ 659,727,623
37	TOTAL ASSETS	$ 8,551,011,512	1.8%	$ 8,402,407,436	12.3%	$ 7,481,304,220	3.1%	$ 7,256,035,623	-0.9%	$ 7,322,116,714	2.2%	$ 7,163,846,946	3.3%	$ 6,937,426,943

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2020 - 2024 AND BASE AND FORECAST PERIODS

DATA: __X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-8

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD ENDING AUG 2025	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
1	LIABILITIES & PROPRIETARY CAPITAL													
2	PROPRIETARY CAPITAL													
3	Common Stock Issued	$ 425,170,424	0.0%	$ 425,170,424	0.0%	$ 425,170,424	0.0%	$ 425,170,424	0.0%	$ 425,170,424	0.0%	$ 425,170,424	0.0%	$ 425,170,424
4	Paid in Capital	1,177,158,929	33.8%	879,522,991	11.6%	788,081,499	-1.4%	799,081,499	-10.5%	893,081,499	11.2%	803,081,499	10.1%	729,081,499
5	(Less) Capital Stock Expense	835,889	0.0%	835,889	0.0%	835,889	0.0%	835,889	0.0%	835,889	0.0%	835,889	0.0%	835,889
6	Retained Earnings	1,831,303,457	3.2%	1,774,816,929	6.3%	1,669,268,425	7.0%	1,559,572,731	6.8%	1,460,116,715	-0.2%	1,462,933,475	4.1%	1,405,810,021
7	Total Proprietary Capital	$ 3,432,796,922	11.5%	$ 3,078,674,455	6.8%	$ 2,881,684,460	3.5%	$ 2,782,988,766	0.2%	$ 2,777,532,750	3.2%	$ 2,690,349,509	5.1%	$ 2,559,226,055
8	LONG-TERM DEBT													
9	Bonds	$ 2,970,181,578	-9.6%	$ 3,285,334,634	32.2%	$ 2,485,141,652	0.0%	$ 2,484,852,180	7.1%	$ 2,320,494,583	14.9%	$ 2,020,295,681	0.0%	$ 2,020,097,225
10	Total Long-Term Debt	$ 2,970,181,578	-9.6%	$ 3,285,334,634	32.2%	$ 2,485,141,652	0.0%	$ 2,484,852,180	7.1%	$ 2,320,494,583	14.9%	$ 2,020,295,681	0.0%	$ 2,020,097,225
11	OTHER NON-CURRENT LIABILITIES													
12	Accumulated Provision for Postretirement Benefits	49,214,846	5.7%	46,542,679	3.6%	44,928,291	-3.7%	46,676,923	-13.6%	54,017,590	-0.5%	54,306,510	-21.0%	68,740,674
13	Total Other Non-Current Liabilities	$ 49,214,846	5.7%	$ 46,542,679	3.6%	$ 44,928,291	-3.7%	$ 46,676,923	-13.6%	$ 54,017,590	-0.5%	$ 54,306,510	-21.0%	$ 68,740,674
14	CURRENT AND ACCRUED LIABILITIES													
15	Notes Payable	$ 111,227,584		$ -	-100.0%	$ 24,960,667		$ -	-100.0%	$ 179,259,979	159.8%	$ 68,992,123	-73.7%	$ 261,901,189
16	Accounts Payable	167,574,628	8.4%	154,656,627	-9.6%	171,018,064	32.4%	129,132,587	-25.8%	174,071,086	3.2%	168,734,925	-1.0%	170,379,354
17	Notes Payable to Associated Companies	-		-	-100.0%	43,360,972	1187806.8%	3,650	-90.5%	38,513	-100.0%	324,069,725		-
18	Accounts Payable to Associated Companies	53,086,417	-17.5%	64,350,786	-0.1%	64,388,295	30.6%	49,308,579	-18.2%	60,314,326	95.1%	30,915,995	-0.3%	30,999,101
19	Customer Deposits	35,991,064	0.0%	35,991,064	1.2%	35,548,418	3.1%	34,480,093	6.5%	32,364,574	1.5%	31,873,036	1.2%	31,499,927
20	Taxes Accrued	36,108,220	17.7%	30,671,937	-22.5%	39,581,673	-2.9%	40,743,064	-0.2%	40,837,388	18.5%	34,448,703	1.1%	34,069,863
21	Interest Accrued	38,739,230	-4.9%	40,729,965	96.4%	20,738,773	1.2%	20,502,009	36.3%	15,045,837	0.7%	14,943,461	-3.5%	15,492,800
22	Tax Collections Payable	1,690,086	0.0%	1,690,086		-		-		-		-		-
23	Miscellaneous Current and Accrued Liabilities	34,779,003	-3.5%	36,022,050	-1.6%	36,595,809	-2.8%	37,654,498	-8.1%	40,993,553	-15.6%	48,576,592	-9.2%	53,523,580
24	Total Current and Accrued Liabilities	$ 479,196,232	31.6%	$ 364,112,514	-16.5%	$ 436,192,672	39.9%	$ 311,824,480	-42.6%	$ 542,925,254	-24.9%	$ 722,554,560	20.9%	$ 597,865,814
25	DEFERRED CREDITS													
26	Customer Advances for Construction	$ 8,317,556	0.0%	$ 8,317,556	-6.1%	$ 8,854,723	35.5%	$ 6,535,262	10.8%	$ 5,898,430	-1.1%	$ 5,963,492	-18.7%	$ 7,333,699
27	Accumulated Deferred Investment Tax Credits	28,159,351	-3.3%	29,117,376	-2.0%	29,721,459	-2.6%	30,512,450	-2.9%	31,415,131	-2.3%	32,168,275	-2.2%	32,877,347
28	Other Deferred Credits	2,843,599	-99.4%	507,253,986	17870.6%	2,822,688	38.5%	2,038,401	-34.5%	3,111,250	12.7%	2,760,127	204.6%	906,218
29	Other Regulatory Liabilities	482,922,445	510.9%	79,046,827	-84.6%	512,555,543	-3.0%	528,321,958	-0.1%	528,766,353	-5.3%	558,446,619	-4.7%	585,715,502
30	Asset Retirement Obligation	78,673,329	2666.7%	2,843,599	-96.8%	88,318,463	-3.1%	91,174,175	0.0%	91,167,264	-1.3%	92,322,159	18.9%	77,676,260
31	Miscellaneous Long-Term Liabilities	8,547,004	-22.5%	11,028,992	-3.4%	11,417,942	8.1%	10,560,476	-6.1%	11,242,753	-20.5%	14,135,573	-16.7%	16,960,144
32	Accumulated Deferred Income Taxes	1,010,158,651	2.0%	990,134,817	1.1%	979,666,328	2.0%	960,550,552	0.5%	955,545,356	-1.5%	970,544,440	0.1%	970,028,005
33	Total Deferred Credits	$ 1,619,621,934	-0.5%	$ 1,627,743,153	-0.3%	$ 1,633,357,145	0.2%	$ 1,629,693,274	0.2%	$ 1,627,146,537	-2.9%	$ 1,676,340,686	-0.9%	$ 1,691,497,175
34	TOTAL LIABILITIES AND STOCKHOLDERS EQUITY	$ 8,551,011,512	1.8%	$ 8,402,407,436	12.3%	$ 7,481,304,220	3.1%	$ 7,256,035,623	-0.9%	$ 7,322,116,714	2.2%	$ 7,163,846,946	3.3%	$ 6,937,426,943

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
COMPARATIVE BALANCE SHEETS - GAS
AS OF DECEMBER 31, 2020 - 2024 AND BASE AND FORECAST PERIODS

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
1	ASSETS													
2	UTILITY PLANT													
3	Utility Plant	$ 2,168,102,000	13.2%	$ 1,914,706,048	1.3%	$ 1,890,299,038	2.5%	$ 1,844,028,371	2.6%	$ 1,796,522,633	3.3%	$ 1,738,735,249	14.2%	$ 1,522,423,432
4	Construction Work in Progress	118,483,031	-52.8%	251,280,034	115.7%	116,479,607	53.2%	76,006,487	45.7%	52,168,825	16.9%	44,617,931	-56.7%	103,075,811
5	Total Utility Plant	$ 2,286,585,031	5.6%	$ 2,165,986,081	7.9%	$ 2,006,778,645	4.5%	$ 1,920,034,858	3.9%	$ 1,848,691,458	3.7%	$ 1,783,353,180	9.7%	$ 1,625,499,243
6	Less: Accumulated Provision for Depreciation	591,315,856	8.3%	545,830,912	5.4%	517,734,980	5.3%	491,495,279	2.9%	477,581,336	5.9%	450,961,751	6.5%	423,519,916
7	Net Utility Plant	$ 1,695,269,174	4.6%	$ 1,620,155,169	8.8%	$ 1,489,043,666	4.2%	$ 1,428,539,580	4.2%	$ 1,371,110,122	2.9%	$ 1,332,391,430	10.8%	$ 1,201,979,327
8	OTHER PROPERTY AND INVESTMENTS													
9	Nonutility Property-Less Reserve	$ 87,636	0.0%	$ 87,636	4.1%	$ 84,170	-0.5%	$ 84,579	0.0%	$ 84,579	-67.4%	$ 259,778	0.9%	$ 257,574
10	Special Funds	16,980,739	-3.3%	17,555,548	-30.4%	25,223,652	-6.0%	26,832,205	58.9%	16,886,681	-38.1%	27,270,370	12.5%	24,241,728
11	Total Other Property and Investments	$ 17,068,375	-3.3%	$ 17,643,184	-30.3%	$ 25,307,822	-6.0%	$ 26,916,784	58.6%	$ 16,971,259	-38.4%	$ 27,530,149	12.4%	$ 24,499,302
12	CURRENT AND ACCRUED ASSETS													
13	Cash	$ 1,212,630	-5.3%	$ 1,280,127	-111.4%	$ (11,230,392)	38.9%	$ (8,084,390)	-759.3%	$ 1,226,254	-23.3%	$ 1,598,538	77.1%	$ 902,638
14	Temporary Cash Investments	13,782,829	-89.5%	131,331,330		-	-100.0%	2,399,012	-88.0%	19,982,965		-	-100.0%	139,879
15	Customer Accounts Receivable	33,826,952	124.8%	15,048,378	-63.7%	41,470,590	22.4%	33,877,025	-41.4%	57,788,162	23.4%	46,840,100	35.5%	34,566,389
16	Other Accounts Receivable	4,727,305	-5.3%	4,990,439	114.9%	2,322,228	36.2%	1,705,287	52.3%	1,119,506	-8.3%	1,221,192	90.9%	639,581
17	Less: Accum Prov. for Uncollectable Accts-Credit	1,035,706	6.5%	972,917	-0.8%	980,506	-26.8%	1,340,066	-12.1%	1,523,964	75.1%	870,419	2.7%	847,537
18	Notes Receivable	184,202	-9.9%	204,370	2019.2%	9,644		-	-100.0%	309,337	-33.8%	467,526	463.2%	83,015
19	Accounts Receivable from Associated Companies	5,092,871	-5.3%	5,376,353	2933.0%	177,263	-35.8%	275,927	197.3%	92,805	247.0%	26,742	95.0%	13,712
20	Plant Materials and Operating Supplies	2,386,239	1.9%	2,340,921	0.2%	2,336,961	-2.0%	2,383,628	49.8%	1,591,313	2.8%	1,547,741	9.7%	1,410,748
21	Stores Expense Undistributed	43,648	0.0%	43,648	4.0%	41,980	519.8%	6,773	-259.1%	(4,257)	-120.4%	20,828	-72.3%	75,280
22	Gas Stored Underground	27,027,872	-8.2%	29,451,007	0.4%	29,321,830	-14.0%	34,080,125	-49.9%	68,082,667	25.6%	54,184,489	81.5%	29,861,205
23	Prepayments	2,075,244	-9.6%	2,296,371	33.9%	1,714,836	-35.6%	2,661,640	-25.3%	3,560,772	-18.9%	4,393,038	-8.4%	4,798,163
24	Interest, Dividends, and Rents Receivable	946,040	-5.3%	998,698		-		-		-	-100.0%	(4)		-
25	Accrued Utility Revenues	20,096,402	139.1%	8,405,430	-70.6%	28,599,164	-7.3%	30,837,320	-37.5%	49,347,735	77.3%	27,840,639	-4.9%	29,260,809
26	Total Current and Accrued Assets	$ 110,366,527	-45.0%	$ 200,794,155	114.1%	$ 93,783,596	-5.1%	$ 98,802,282	-51.0%	$ 201,573,293	46.8%	$ 137,270,410	36.0%	$ 100,903,882
27	DEFERRED DEBITS													
28	Unamortized Debt Expense	$ 4,888,422	-10.4%	$ 5,455,939	66.9%	$ 3,268,861	-10.1%	$ 3,635,204	6.2%	$ 3,424,546	0.5%	$ 3,409,176	18.1%	$ 2,887,247
29	Other Regulatory Assets	106,515,775	-10.0%	118,357,395	10.9%	106,737,422	12.9%	94,534,058	-1.1%	95,593,752	-0.2%	95,792,113	18.4%	80,913,038
30	Miscellaneous Deferred Debits	4,005,969	-5.4%	4,234,175	-15.8%	5,026,455	-0.1%	5,030,420	8.6%	4,632,381	0.2%	4,623,912	-3.2%	4,774,734
31	Unamortized Loss on Re-Acquired Debt	1,791,813	-14.9%	2,106,012	-4.9%	2,215,163	-9.2%	2,439,147	-6.4%	2,607,156	-6.1%	2,776,314	-0.4%	2,788,811
32	Accumulated Deferred Income Taxes	42,869,367	-0.9%	43,261,657	-3.0%	44,606,658	-6.8%	47,883,407	6.7%	44,870,659	-8.0%	48,759,829	-3.7%	50,645,385
33	Total Deferred Debits	$ 160,071,346	-7.7%	$ 173,415,177	7.1%	$ 161,854,559	5.4%	$ 153,522,236	1.6%	$ 151,128,494	-2.7%	$ 155,361,344	9.4%	$ 142,009,215
34	TOTAL ASSETS	$ 1,982,775,423	-1.5%	$ 2,012,007,685	13.7%	$ 1,769,989,643	3.6%	$ 1,707,780,881	-1.9%	$ 1,740,783,169	5.3%	$ 1,652,553,333	12.5%	$ 1,469,391,726

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS
COMPARATIVE BALANCE SHEETS - GAS
AS OF DECEMBER 31, 2020 - 2024 AND BASE AND FORECAST PERIODS

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
1	LIABILITIES & PROPRIETARY CAPITAL													
2	PROPRIETARY CAPITAL													
3	Common Stock Issued	$ 99,531,702	-5.3%	$ 105,071,876	3.0%	$ 102,040,902	1.3%	$ 100,722,873	1.8%	$ 98,894,641	2.7%	$ 96,301,101	8.2%	$ 89,030,687
4	Paid in Capital	275,312,339	26.7%	217,355,501	14.9%	189,139,560	-0.1%	189,302,407	-8.9%	207,730,757	14.2%	181,897,960	19.1%	152,669,666
5	(Less) Capital Stock Expense	195,680	-5.3%	206,572	3.0%	200,613	1.3%	198,022	1.8%	194,428	2.7%	189,329	8.2%	175,035
6	Retained Earnings	428,594,477	-2.3%	438,608,458	9.3%	401,129,857	8.0%	371,519,929	8.2%	343,332,860	4.0%	330,285,950	11.4%	296,479,043
7	Total Proprietary Capital	$ 803,242,839	5.6%	$ 760,829,263	9.9%	$ 692,109,705	4.7%	$ 661,347,187	1.8%	$ 649,763,829	6.8%	$ 608,295,682	13.1%	$ 538,004,361
8	LONG-TERM DEBT													
9	Bonds	$ 695,394,463	-14.3%	$ 811,900,954	36.1%	$ 596,433,997	1.3%	$ 588,661,481	9.1%	$ 539,747,040	18.0%	$ 457,596,972	8.2%	$ 423,008,359
10	Total Long-Term Debt	$ 695,394,463	-14.3%	$ 811,900,954	36.1%	$ 596,433,997	1.3%	$ 588,661,481	9.1%	$ 539,747,040	18.0%	$ 457,596,972	8.2%	$ 423,008,359
11	OTHER NON-CURRENT LIABILITIES													
12	Accumulated Provision for Postretirement Benefits	11,880,076	5.7%	11,234,855	3.6%	10,845,042	-2.5%	11,119,212	-11.9%	12,624,825	2.1%	12,359,176	-14.5%	14,448,612
13	Total Other Non-Current Liabilities	$ 11,880,076	5.7%	$ 11,234,855	3.6%	$ 10,845,042	-2.5%	$ 11,119,212	-11.9%	$ 12,624,825	2.1%	$ 12,359,176	-14.5%	$ 14,448,612
14	CURRENT AND ACCRUED LIABILITIES													
15	Notes Payable	$ 25,533,873		$ -	-100.0%	$ 5,990,560		$ -	-100.0%	$ 41,695,871	166.8%	$ 15,626,716	-71.5%	$ 54,842,109
16	Accounts Payable	40,139,851	2.9%	39,002,491	-22.5%	50,348,694	39.4%	36,122,989	-36.6%	57,011,877	33.1%	42,821,095	-19.1%	52,917,654
17	Notes Payable to Associated Companies	-		-	-100.0%	10,406,633	1203354.6%	865	-90.3%	8,958	-100.0%	73,401,793		-
18	Accounts Payable to Associated Companies	12,424,248	-21.9%	15,902,936	5.6%	15,055,157	33.4%	11,288,310	-17.3%	13,643,351	105.9%	6,626,829	7.9%	6,143,927
19	Customer Deposits	15,476,158	0.0%	15,476,158	1.2%	15,285,820	0.9%	15,149,241	6.7%	14,202,569	2.1%	13,916,030	0.4%	13,859,968
20	Taxes Accrued	8,434,669	11.3%	7,579,920	-23.1%	9,858,762	4.8%	9,408,549	2.5%	9,180,637	11.8%	8,212,949	10.9%	7,408,951
21	Interest Accrued	9,077,759	-9.8%	10,065,549	102.2%	4,977,303	2.5%	4,856,923	38.8%	3,499,659	3.4%	3,384,691	4.3%	3,244,189
22	Tax Collections Payable	412,008	-4.6%	431,948		-		-		-		-		-
23	Miscellaneous Current and Accrued Liabilities	20,143,374	-1.8%	20,519,663	38.3%	14,834,326	-2.6%	15,222,686	-19.4%	18,891,787	8.7%	17,383,365	10.6%	15,724,019
24	Total Current and Accrued Liabilities	$ 131,641,938	20.8%	$ 108,978,664	-14.0%	$ 126,757,256	37.7%	$ 92,049,563	-41.8%	$ 158,134,709	-12.8%	$ 181,373,467	17.7%	$ 154,140,817
25	DEFERRED CREDITS													
26	Customer Advances for Construction	$ 3,688,202	0.0%	$ 3,688,202	-6.1%	$ 3,926,394	3.3%	$ 3,799,661	1.4%	$ 3,747,934	-3.1%	$ 3,866,937	-21.7%	$ 4,941,412
27	Accumulated Deferred Investment Tax Credits	(0)		0		0	-100.0%	2	-98.4%	134	-49.6%	266	-77.2%	1,166
28	Other Deferred Credits	(541,499)	0.0%	(541,499)	-1099.2%	54,192	31.0%	41,354	0.1%	41,299	37.8%	29,973	9.5%	27,372
29	Other Regulatory Liabilities	111,196,484	-1.8%	113,286,118	3.1%	109,845,024	-12.6%	125,698,674	10.7%	113,552,687	-1.4%	115,149,067	0.4%	114,656,961
30	Asset Retirement Obligation	51,022,553	3.2%	49,428,122	2.6%	48,182,718	-5.2%	50,811,169	6.2%	47,822,420	8.1%	44,238,336	58.9%	27,840,725
31	Miscellaneous Long-Term Liabilities	2,016,293	-25.7%	2,711,914	2.6%	2,642,557	9.4%	2,414,857	-1.6%	2,453,390	-16.9%	2,951,159	-8.6%	3,230,098
32	Accumulated Deferred Income Taxes	225,837,610	2.8%	219,705,812	1.4%	216,575,561	5.6%	205,006,147	4.8%	195,640,967	1.6%	192,515,263	4.6%	184,107,873
33	Total Deferred Credits	$ 393,219,642	1.3%	$ 388,278,669	1.8%	$ 381,226,446	-1.7%	$ 387,771,863	6.7%	$ 363,258,831	1.3%	$ 358,751,001	7.2%	$ 334,805,607
34	TOTAL LIABILITIES AND STOCKHOLDERS EQUITY	$ 2,035,378,959	-2.2%	$ 2,081,222,406	15.2%	$ 1,807,372,445	3.8%	$ 1,740,949,306	1.0%	$ 1,723,529,234	6.5%	$ 1,618,376,297	10.5%	$ 1,464,407,756
35	Adjustment to Balance	$ (52,603,536)		$ (69,214,721)		$ (37,382,802)		$ (33,168,425)		$ 17,253,935		$ 34,177,036		$ 4,983,970

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 56 - 807 KAR 5:001 Section 16(8)(c)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account.

Response:

See attached.

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

BASE PERIOD :	FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FORECASTED PERIOD :	FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
C-1	JURISDICTIONAL OPERATING INCOME SUMMARY
C-2	JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
C-2.1	JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS
C-2.2	COMPARISON OF ELECTRIC UTILITY ACCOUNT ACTIVITY

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING INCOME SUMMARY
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE C-1
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES	FORECASTED ADJUSTMENTS AT CURRENT RATES	FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(1)	(2)	(3)	(4)	(5)
		$	$	$	$	$
1	**OPERATING REVENUES**					
2	ELECTRIC SALES REVENUES	1,201,136,043	(3,963,081)	1,197,172,962	104,229,842	1,301,402,804
3	OTHER OPERATING REVENUES	20,326,702	1,024,204	21,350,905	665,419	22,016,324
4	**TOTAL OPERATING REVENUES**	1,221,462,744	(2,938,877)	1,218,523,867	104,895,261	1,323,419,128
5	**OPERATING EXPENSES**					
6	OPERATION AND MAINTENANCE EXPENSE	639,829,287	15,255,510	655,084,798	250,700	655,335,497
7	DEPRECIATION AND AMORTIZATION	228,537,317	34,320,501	262,857,818		262,857,818
8	REGULATORY DEBITS	-	(475,870)	(475,870)		(475,870)
9	REGULATORY CREDITS	-	-	-		-
10	TAXES OTHER THAN INCOME TAXES	43,370,909	6,269,809	49,640,718	163,007	49,803,725
11	TOTAL INCOME TAXES	41,164,598	(12,706,587)	28,458,011	26,068,148	54,526,159
12	INVESTMENT TAX CREDIT	(909,007)	(402,961)	(1,311,968)		(1,311,968)
13	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(164,445)	(21,574)	(186,019)		(186,019)
14	**TOTAL OPERATING EXPENSES**	951,828,658	42,238,830	994,067,488	26,481,855	1,020,549,343
15	**NET OPERATING INCOME**	269,634,086	(45,177,707)	224,456,379	78,413,406	302,869,786
16	**CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS**	3,825,872,586	(93,696,459)	3,732,176,127		3,732,176,127
17	**RATE OF RETURN ON CAPITALIZATION**	7.05%		6.01%		8.12%
18	**ELECTRIC RATE BASE**	3,486,090,894	253,254,138	3,739,345,032		3,739,345,032
19	**RATE OF RETURN ON RATE BASE**	7.73%		6.00%		8.10%

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2

PAGE 1 OF 1

WITNESS: A. M. FACKLER

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		$	$	$	$	$
1	**OPERATING REVENUES**					
2	ELECTRIC SALES REVENUES	1,201,136,043	(2,010,207)	1,199,125,835	(1,952,873)	1,197,172,962
3	OTHER OPERATING REVENUES	20,326,702	514,255	20,840,957	509,949	21,350,905
4	**TOTAL OPERATING REVENUES**	1,221,462,744	(1,495,952)	1,219,966,792	(1,442,925)	1,218,523,867
5	**OPERATING EXPENSES**					
6	OPERATION AND MAINTENANCE EXPENSES:					
7	PRODUCTION EXPENSE	486,277,915	394,317	486,672,232	-	486,672,232
8	TRANSMISSION EXPENSE	20,781,506	2,475,173	23,256,678	724,948	23,981,626
9	ENERGY STORAGE EXPENSES	166	(166)	-	-	-
10	DISTRIBUTION EXPENSE	42,146,653	4,589,701	46,736,354	4,055,360	50,791,714
11	CUSTOMER ACCOUNTS EXPENSE	13,466,965	(965,772)	12,501,193	-	12,501,193
12	CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	2,119,678	641,809	2,761,486	-	2,761,486
13	SALES EXPENSE	72,920	(66,255)	6,665	(6,665)	-
14	ADMINISTRATIVE AND GENERAL EXPENSE	74,963,485	3,827,714	78,791,199	(414,652)	78,376,546
15	TOTAL OPERATION AND MAINTENANCE EXPENSES	639,829,287	10,896,520	650,725,807	4,358,991	655,084,798
16	DEPRECIATION AND AMORTIZATION	228,537,317	36,309,064	264,846,381	(1,988,562)	262,857,818
17	REGULATORY DEBITS	-	334,477	334,477	(810,347)	(475,870)
18	REGULATORY CREDITS	-	(9,544,316)	(9,544,316)	9,544,316	-
19	TAXES OTHER THAN INCOME TAXES	43,370,909	6,269,809	49,640,718	-	49,640,718
20	FEDERAL INCOME TAXES	31,555,973	(12,162,335)	19,393,638	1,981,883	21,375,521
21	STATE INCOME TAXES	9,608,624	(2,429,764)	7,178,861	(96,371)	7,082,490
22	INVESTMENT TAX CREDIT	(909,007)	(402,961)	(1,311,968)	-	(1,311,968)
23	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(164,445)	(21,574)	(186,019)	-	(186,019)
24	**TOTAL OPERATING EXPENSES**	951,828,658	29,248,921	981,077,579	12,989,909	994,067,488
25	**NET OPERATING INCOME**	269,634,086	(30,744,873)	238,889,213	(14,432,834)	224,456,379

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL ELECTRIC 100%
1		**OPERATING REVENUES**						
2		SALES OF ELECTRICITY:						
3	440	RESIDENTIAL	514,070,208	100.000%	514,070,208	(17,260,221)	496,809,987	
4	442.2	COMMERCIAL	419,530,470	100.000%	419,530,470	(16,395,554)	403,134,916	
5	442.3	INDUSTRIAL	178,135,679	100.000%	178,135,679	(3,516,928)	174,618,751	
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	1,412,772	100.000%	1,412,772	(36,412)	1,376,360	
7	445	OTHER SALES TO PUBLIC AUTHORITIES	101,403,286	100.000%	101,403,286	(3,055,687)	98,347,599	
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,214,552,415		1,214,552,415	(40,264,802)	1,174,287,613	
9	447	SALES FOR RESALE	50,201,462	100.000%	50,201,462	(23,353,032)	26,848,430	
10	449.1	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,264,753,876		1,264,753,876	(63,617,834)	1,201,136,043	
12		OTHER OPERATING REVENUES:						
13	450	LATE PAYMENT CHARGES	2,625,664	100.000%	2,625,664	-	2,625,664	
14	451	ELECTRIC SERVICE REVENUES	527,570	100.000%	527,570	-	527,570	
15	454	RENT FROM ELECTRIC PROPERTY	3,600,834	100.000%	3,600,834	-	3,600,834	
16	456	OTHER MISCELLANEOUS REVENUE	13,572,634	100.000%	13,572,634	-	13,572,634	
17		TOTAL OTHER OPERATING REVENUES	20,326,702		20,326,702	-	20,326,702	
18		**TOTAL OPERATING REVENUES**	1,285,080,578		1,285,080,578	(63,617,834)	1,221,462,744	
19		**OPERATING EXPENSES**						
20		OPERATION AND MAINTENANCE EXPENSES:						
21		STEAM GENERATION:						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	3,382,521	100.000%	3,382,521	-	3,382,521	
23	501	FUEL	267,809,805	100.000%	267,809,805	(2,909,847)	264,899,958	
24	502	STEAM EXPENSES	4,423,954	100.000%	4,423,954	24,948,548	29,372,502	
25	504	STEAM TRANSFERRED-CREDIT	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL ELECTRIC 100%
26	505	ELECTRIC EXPENSES	3,078,695	100.000%	3,078,695	-	3,078,695	
27	506	MISC STEAM POWER EXPENSES	17,029,422	100.000%	17,029,422	(63,055)	16,966,367	
28	507	RENTS	16,929	100.000%	16,929	-	16,929	
29	509	ALLOWANCES	1	100.000%	1	-	1	
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	6,241,161	100.000%	6,241,161	-	6,241,161	
31	511	MAINTENANCE OF STRUCTURES	3,174,830	100.000%	3,174,830	-	3,174,830	
32	512	MAINTENANCE OF BOILER PLANT	28,444,280	100.000%	28,444,280	(2,487,495)	25,956,785	
33	513	MAINTENANCE OF ELECTRIC PLANT	7,973,245	100.000%	7,973,245	-	7,973,245	
34	514	MAINTENANCE OF MISC STEAM PLANT	1,383,992	100.000%	1,383,992	-	1,383,992	
35		TOTAL STEAM GENERATION	342,958,834		342,958,834	19,488,152	362,446,986	
36		HYDRAULIC GENERATION:						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	102,540	100.000%	102,540	-	102,540	
38	536	WATER FOR POWER	39,497	100.000%	39,497	-	39,497	
39	537	HYDRAULIC EXPENSES	-	100.000%	-	-	-	
40	538	ELECTRIC EXPENSES	239,743	100.000%	239,743	-	239,743	
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	95,970	100.000%	95,970	-	95,970	
42	540	RENTS	398,636	100.000%	398,636	-	398,636	
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	730	100.000%	730	-	730	
44	542	MAINTENANCE OF STRUCTURES	302,971	100.000%	302,971	-	302,971	
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	574,393	100.000%	574,393	-	574,393	
46	544	MAINTENANCE OF ELECTRIC PLANT	598,223	100.000%	598,223	-	598,223	
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	39,322	100.000%	39,322	-	39,322	
48		TOTAL HYDRAULIC GENERATION	2,392,023		2,392,023	-	2,392,023	
49		OTHER GENERATION:						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	166,125	100.000%	166,125	-	166,125	
51	547	OTHER FUEL	58,277,303	100.000%	58,277,303	(479,214)	57,798,088	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL ELECTRIC 100%
52	548	GENERATION EXPENSES	267,591	100.000%	267,591	-	267,591	
53	549	MISC OTHER POWER GENERATION EXPENSES	1,741,258	100.000%	1,741,258	-	1,741,258	
54	550	RENTS	8,327	100.000%	8,327	-	8,327	
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	277,977	100.000%	277,977	-	277,977	
56	552	MAINTENANCE OF STRUCTURES	328,182	100.000%	328,182	-	328,182	
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	2,217,872	100.000%	2,217,872	-	2,217,872	
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	301,624	100.000%	301,624	-	301,624	
59		TOTAL OTHER GENERATION	63,586,258		63,586,258	(479,214)	63,107,044	
60		OTHER POWER SUPPLY:						
61	555	PURCHASED POWER	59,800,762	100.000%	59,800,762	(3,230,252)	56,570,509	
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,602,213	100.000%	1,602,213	-	1,602,213	
63	557	OTHER EXPENSES	301,078	100.000%	301,078	(189,801)	111,278	
64		TOTAL OTHER POWER SUPPLY	61,704,053		61,704,053	(3,420,053)	58,284,000	
65		SOLAR GENERATION:						
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	5,080	100.000%	5,080	-	5,080	
67	558.11	MAINTENANCE OF MISC. SOLAR	24,958	100.000%	24,958	-	24,958	
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	17,185	100.000%	17,185	-	17,185	
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	639	100.000%	639	-	639	
70		TOTAL SOLAR GENERATION EXPENSES	47,862		47,862	-	47,862	
71		TOTAL PRODUCTION EXPENSES	470,689,031		470,689,031	15,588,884	486,277,915	
72		TRANSMISSION EXPENSES:						
73	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,089,295	100.000%	1,089,295	-	1,089,295	
74	561	LOAD DISPATCHING	2,463,418	100.000%	2,463,418	-	2,463,418	
75	562	STATION EXPENSES	859,314	100.000%	859,314	-	859,314	
76	563	OVERHEAD LINE EXPENSES	205,841	100.000%	205,841	-	205,841	
77	564	UNDERGROUND LINE EXPENSES	-	100.000%	-	-	-	
78	565	TRANSMISSION OF ELECTRICITY BY OTHERS	2,283,558	100.000%	2,283,558	(2,613,542)	(329,984)	
79	566	MISC TRANSMISSION EXPENSES	13,082,947	100.000%	13,082,947	-	13,082,947	
80	567	RENTS	100,396	100.000%	100,396	-	100,396	
81	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
82	569	MAINTENANCE OF STRUCTURES	837,738	100.000%	837,738	-	837,738	
83	570	MAINTENANCE OF STATION EQUIPMENT	955,558	100.000%	955,558	-	955,558	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL ELECTRIC 100%
84	571	MAINTENANCE OF OVERHEAD LINES	1,303,391	100.000%	1,303,391	-	1,303,391	
85	572	MAINTENANCE OF UNDERGROUND LINES	-	100.000%	-	-	-	
86	573	MAINTENANCE OF MISC TRANSMISSION PLANT	184,726	100.000%	184,726	-	184,726	
87	575	MISO DAY 1 AND 2 EXPENSE	5,217	100.000%	5,217	-	5,217	
88	576.3	MAINTENANCE OF COMPUTER SOFTWARE	23,650	100.000%	23,650	-	23,650	
89		TOTAL TRANSMISSION EXPENSES	23,395,047		23,395,047	(2,613,542)	20,781,506	
90		ENERGY STORAGE EXPENSES:						
91	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	166	100.000%	166	-	166	
92		TOTAL ENERGY STORAGE EXPENSES	166		166	-	166	
90		DISTRIBUTION EXPENSES:						
91	580	DISTR OPERATION SUPERVISION AND ENGINEERING	2,221,471	100.000%	2,221,471	-	2,221,471	
92	581	LOAD DISPATCHING	-	0.000%	-	-	-	
93	582	STATION EXPENSES	1,192,301	100.000%	1,192,301	-	1,192,301	
94	583	OVERHEAD LINE EXPENSES	3,584,829	100.000%	3,584,829	-	3,584,829	
95	584	UNDERGROUND LINE EXPENSES	5,180,302	100.000%	5,180,302	-	5,180,302	
96	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	100.000%	-	-	-	
97	586	METER EXPENSES	4,000,330	100.000%	4,000,330	(900)	3,999,430	
98	587	CUSTOMER INSTALLATIONS EXPENSES	(70)	100.000%	(70)	-	(70)	
99	588	MISC DISTRIBUTION EXPENSES	6,527,090	100.000%	6,527,090	-	6,527,090	
100	589	RENTS	17,320	100.000%	17,320	-	17,320	
101	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	27,272	100.000%	27,272	-	27,272	
102	591	MAINTENANCE OF STRUCTURES	-	0.000%	-	-	-	
103	592	MAINTENANCE OF STATION EQUIPMENT	871,060	100.000%	871,060	-	871,060	
104	593	MAINTENANCE OF OVERHEAD LINES	15,745,786	100.000%	15,745,786	-	15,745,786	
105	594	MAINTENANCE OF UNDERGROUND LINES	1,897,676	100.000%	1,897,676	-	1,897,676	
106	595	MAINTENANCE OF LINE TRANSFORMERS	1,381	100.000%	1,381	-	1,381	
107	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	170,323	100.000%	170,323	-	170,323	
108	597	MAINTENANCE OF METERS	106,914	100.000%	106,914	(106,914)	-	
109	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	710,483	100.000%	710,483	-	710,483	
110		TOTAL DISTRIBUTION EXPENSES	42,254,467		42,254,467	(107,814)	42,146,653	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL ELECTRIC 100%
111		CUSTOMER ACCOUNTS EXPENSES:						
112	901	CUSTOMER ACCTS SUPERVISION	1,674,986	100.000%	1,674,986	-	1,674,986	
113	902	METER READING EXPENSES	1,326,002	100.000%	1,326,002	-	1,326,002	
114	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	7,092,380	100.000%	7,092,380	206,507	7,298,887	
115	904	UNCOLLECTIBLE ACCOUNTS	3,165,058	100.000%	3,165,058	-	3,165,058	
116	905	MISC CUSTOMER ACCOUNTS EXPENSE	2,032	100.000%	2,032	-	2,032	
117		TOTAL CUSTOMER ACCOUNTS EXPENSES	13,260,457		13,260,457	206,507	13,466,965	
118		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:						
119	907	CUSTOMER SERVICE AND INFO SUPERVISION	202,973	100.000%	202,973	-	202,973	
120	908	CUSTOMER ASSISTANCE EXPENSES	6,954,789	100.000%	6,954,789	(6,862,194)	92,595	
121	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	905,017	100.000%	905,017	-	905,017	
122	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	1,047,927	100.000%	1,047,927	(128,834)	919,093	
123		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	9,110,706		9,110,706	(6,991,028)	2,119,678	
124		SALES EXPENSES:						
125	911	SALES SUPERVISION	-	100.000%	-	-	-	
126	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
127	913	ADVERTISING EXPENSES	72,920	100.000%	72,920	-	72,920	
128	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
129		TOTAL SALES EXPENSES	72,920		72,920	-	72,920	
130		ADMINISTRATIVE AND GENERAL EXPENSES:						
131	920	ADMINISTRATIVE AND GENERAL SALARIES	18,881,201	100.000%	18,881,201	(500)	18,880,701	
132	921	OFFICE SUPPLIES AND EXPENSES	5,013,909	100.000%	5,013,909	(44,706)	4,969,203	
133	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(2,866,808)	100.000%	(2,866,808)	-	(2,866,808)	
134	923	OUTSIDE SERVICES	12,641,165	100.000%	12,641,165	2,424,450	15,065,614	
135	924	PROPERTY INSURANCE	6,946,761	100.000%	6,946,761	-	6,946,761	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL ELECTRIC 100%
136	925	INJURIES AND DAMAGES	4,928,408	100.000%	4,928,408	1,398	4,929,806	
137	926	EMPLOYEE PENSION AND BENEFITS	15,273,097	100.000%	15,273,097	-	15,273,097	
138	927	FRANCHISE REQUIREMENTS	15,195	100.000%	15,195	-	15,195	
139	928	REGULATORY COMMISSION EXPENSES	1,113,489	100.000%	1,113,489	-	1,113,489	
140	929	DUPLICATE CHARGES--CREDIT	(169,847)	100.000%	(169,847)	-	(169,847)	
141	930.1	GENERAL ADVERTISING EXPENSES	640,879	100.000%	640,879	-	640,879	
142	930.2	MISC GENERAL EXPENSES	1,883,709	100.000%	1,883,709	60,035	1,943,744	
143	931	RENTS	1,256,365	100.000%	1,256,365	-	1,256,365	
144	935	MAINTENANCE OF GENERAL PLANT	6,965,285	100.000%	6,965,285	-	6,965,285	
145		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	72,522,808		72,522,808	2,440,676	74,963,485	
146		TOTAL OPERATION AND MAINTENANCE EXPENSES	631,305,603		631,305,603	8,523,684	639,829,287	
147	403-404	DEPRECIATION AND AMORTIZATION	249,025,606	100.000%	249,025,606	(20,488,289)	228,537,317	
148	407.0	RETIRED ASSET RECOVERY AMORTIZATION	4,516,292	100.000%	4,516,292	(4,516,292)	-	
149	407.3	REGULATORY DEBITS	7,021,786	100.000%	7,021,786	(7,021,786)	-	
150	407.4	REGULATORY CREDITS	(817,718)	100.000%	(817,718)	817,718	-	
151	408.1	TAXES OTHER THAN INCOME TAXES	43,977,284	100.000%	43,977,284	(606,375)	43,370,909	
152	409-411	FEDERAL INCOME TAXES	41,830,999	100.000%	41,830,999	(10,275,026)	31,555,973	
153	409-411	STATE INCOME TAXES	12,210,573	100.000%	12,210,573	(2,601,948)	9,608,624	
154	411.4	INVESTMENT TAX CREDIT	(909,007)	100.000%	(909,007)	-	(909,007)	
155	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(164,445)	100.000%	(164,445)	-	(164,445)	
156		**TOTAL OPERATING EXPENSES**	987,996,971		987,996,971	(36,168,313)	951,828,658	
157		**NET OPERATING INCOME**	297,083,607		297,083,607	(27,449,521)	269,634,086	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL ELECTRIC 100%
1		**OPERATING REVENUES**						
2		SALES OF ELECTRICITY:						
3	440	RESIDENTIAL	519,843,879	100.000%	519,843,879	(28,125,344)	491,718,535	
4	442.2	COMMERCIAL	424,176,827	100.000%	424,176,827	(24,753,847)	399,422,980	
5	442.3	INDUSTRIAL	186,148,173	100.000%	186,148,173	(9,256,819)	176,891,354	
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	1,360,089	100.000%	1,360,089	(55,820)	1,304,268	
7	445	OTHER SALES TO PUBLIC AUTHORITIES	104,707,906	100.000%	104,707,906	(5,525,370)	99,182,536	
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,236,236,874		1,236,236,874	(67,717,201)	1,168,519,673	
9	447	SALES FOR RESALE	54,082,161	100.000%	54,082,161	(23,475,999)	30,606,162	
10	449.1	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,290,319,036		1,290,319,036	(91,193,201)	1,199,125,835	
12		OTHER OPERATING REVENUES:						
13	450	LATE PAYMENT CHARGES	2,643,760	100.000%	2,643,760	-	2,643,760	
14	451	ELECTRIC SERVICE REVENUES	533,345	100.000%	533,345	-	533,345	
15	454	RENT FROM ELECTRIC PROPERTY	3,563,617	100.000%	3,563,617	-	3,563,617	
16	456	OTHER MISCELLANEOUS REVENUE	14,100,235	100.000%	14,100,235	-	14,100,235	
17		TOTAL OTHER OPERATING REVENUES	20,840,957		20,840,957	-	20,840,957	
18		**TOTAL OPERATING REVENUES**	1,311,159,993		1,311,159,993	(91,193,201)	1,219,966,792	
19		**OPERATING EXPENSES**						
20		OPERATION AND MAINTENANCE EXPENSES:						
21		STEAM GENERATION:						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	4,033,617	100.000%	4,033,617	-	4,033,617	
23	501	FUEL	268,585,518	100.000%	268,585,518	(3,451,694)	265,133,825	
24	502	STEAM EXPENSES	(761,760)	100.000%	(761,760)	22,755,095	21,993,335	
25	504	STEAM TRANSFERRED-CREDIT	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL ELECTRIC 100%
26	505	ELECTRIC EXPENSES	2,463,165	100.000%	2,463,165	-	2,463,165	
27	506	MISC STEAM POWER EXPENSES	19,188,282	100.000%	19,188,282	-	19,188,282	
28	507	RENTS	-	100.000%	-	-	-	
29	509	ALLOWANCES	-	100.000%	-	-	-	
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	6,503,922	100.000%	6,503,922	-	6,503,922	
31	511	MAINTENANCE OF STRUCTURES	3,059,780	100.000%	3,059,780	-	3,059,780	
32	512	MAINTENANCE OF BOILER PLANT	29,195,575	100.000%	29,195,575	(2,707,349)	26,488,226	
33	513	MAINTENANCE OF ELECTRIC PLANT	11,671,590	100.000%	11,671,590	-	11,671,590	
34	514	MAINTENANCE OF MISC STEAM PLANT	1,026,555	100.000%	1,026,555	-	1,026,555	
35		TOTAL STEAM GENERATION	344,966,243		344,966,243	16,596,052	361,562,296	
36		HYDRAULIC GENERATION:						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	112,378	100.000%	112,378	-	112,378	
38	536	WATER FOR POWER	43,206	100.000%	43,206	-	43,206	
39	537	HYDRAULIC EXPENSES	-	100.000%	-	-	-	
40	538	ELECTRIC EXPENSES	278,011	100.000%	278,011	-	278,011	
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	232,457	100.000%	232,457	-	232,457	
42	540	RENTS	430,120	100.000%	430,120	-	430,120	
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
44	542	MAINTENANCE OF STRUCTURES	288,824	100.000%	288,824	-	288,824	
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	340,772	100.000%	340,772	-	340,772	
46	544	MAINTENANCE OF ELECTRIC PLANT	403,136	100.000%	403,136	-	403,136	
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	6,017	100.000%	6,017	-	6,017	
48		TOTAL HYDRAULIC GENERATION	2,134,923		2,134,923	-	2,134,923	
49		OTHER GENERATION:						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	161,876	100.000%	161,876	-	161,876	
51	547	OTHER FUEL	61,485,813	100.000%	61,485,813	-	61,485,813	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL ELECTRIC 100%
52	548	GENERATION EXPENSES	215,144	100.000%	215,144	-	215,144	
53	549	MISC OTHER POWER GENERATION EXPENSES	1,891,385	100.000%	1,891,385	-	1,891,385	
54	550	RENTS	7,157	100.000%	7,157	-	7,157	
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	232,063	100.000%	232,063	-	232,063	
56	552	MAINTENANCE OF STRUCTURES	296,724	100.000%	296,724	-	296,724	
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	2,571,286	100.000%	2,571,286	-	2,571,286	
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	1,971,928	100.000%	1,971,928	-	1,971,928	
59		TOTAL OTHER GENERATION	68,833,376		68,833,376	-	68,833,376	
60		OTHER POWER SUPPLY:						
61	555	PURCHASED POWER	55,395,460	100.000%	55,395,460	(3,545,911)	51,849,549	
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,747,770	100.000%	1,747,770	-	1,747,770	
63	557	OTHER EXPENSES	303,469	100.000%	303,469	(186,545)	116,924	
64		TOTAL OTHER POWER SUPPLY	57,446,699		57,446,699	(3,732,456)	53,714,243	
65		SOLAR GENERATION:						
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	9,238	100.000%	9,238	-	9,238	
67	558.11	MAINTENANCE OF MISC. SOLAR	136,531	100.000%	136,531	-	136,531	
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	281,626	100.000%	281,626	-	281,626	
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	-	0.000%	-	-	-	
70		TOTAL SOLAR GENERATION EXPENSES	427,394		427,394	-	427,394	
71		TOTAL PRODUCTION EXPENSES	473,808,635		473,808,635	12,863,596	486,672,232	
72		TRANSMISSION EXPENSES:						
73	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,110,673	100.000%	1,110,673	-	1,110,673	
74	561	LOAD DISPATCHING	2,552,632	100.000%	2,552,632	-	2,552,632	
75	562	STATION EXPENSES	778,243	100.000%	778,243	-	778,243	
76	563	OVERHEAD LINE EXPENSES	243,952	100.000%	243,952	-	243,952	
77	564	UNDERGROUND LINE EXPENSES	-	100.000%	-	-	-	
78	565	TRANSMISSION OF ELECTRICITY BY OTHERS	3,319,109	100.000%	3,319,109	(3,314,942)	4,167	
79	566	MISC TRANSMISSION EXPENSES	14,339,770	100.000%	14,339,770	-	14,339,770	
80	567	RENTS	98,358	100.000%	98,358	-	98,358	
81	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
82	569	MAINTENANCE OF STRUCTURES	884,256	100.000%	884,256	-	884,256	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL ELECTRIC 100%
83	570	MAINTENANCE OF STATION EQUIPMENT	1,485,144	100.000%	1,485,144	-	1,485,144	
84	571	MAINTENANCE OF OVERHEAD LINES	1,603,249	100.000%	1,603,249	-	1,603,249	
85	572	MAINTENANCE OF UNDERGROUND LINES	-	100.000%	-	-	-	
86	573	MAINTENANCE OF MISC TRANSMISSION PLANT	137,335	100.000%	137,335	-	137,335	
87	575	MISO DAY 1 AND 2 EXPENSE	-	100.000%	-	-	-	
88	576.3	MAINTENANCE OF COMPUTER SOFTWARE	18,900	100.000%	18,900	-	18,900	
89		TOTAL TRANSMISSION EXPENSES	26,571,620		26,571,620	(3,314,942)	23,256,678	
90		ENERGY STORAGE EXPENSES:						
91	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	100.000%	-	-	-	
92		TOTAL ENERGY STORAGE EXPENSES	-		-	-	-	
93		DISTRIBUTION EXPENSES:						
94	580	DISTR OPERATION SUPERVISION AND ENGINEERING	2,974,213	100.000%	2,974,213	-	2,974,213	
95	581	LOAD DISPATCHING	-	0.000%	-	-	-	
96	582	STATION EXPENSES	1,743,056	100.000%	1,743,056	-	1,743,056	
97	583	OVERHEAD LINE EXPENSES	4,258,805	100.000%	4,258,805	-	4,258,805	
98	584	UNDERGROUND LINE EXPENSES	5,353,120	100.000%	5,353,120	-	5,353,120	
99	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	100.000%	-	-	-	
100	586	METER EXPENSES	3,609,389	100.000%	3,609,389	-	3,609,389	
101	587	CUSTOMER INSTALLATIONS EXPENSES	-	100.000%	-	-	-	
102	588	MISC DISTRIBUTION EXPENSES	5,927,878	100.000%	5,927,878	-	5,927,878	
103	589	RENTS	17,741	100.000%	17,741	-	17,741	
104	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	35,894	100.000%	35,894	-	35,894	
105	591	MAINTENANCE OF STRUCTURES	-	100.000%	-	-	-	
106	592	MAINTENANCE OF STATION EQUIPMENT	1,317,189	100.000%	1,317,189	-	1,317,189	
107	593	MAINTENANCE OF OVERHEAD LINES	18,301,671	100.000%	18,301,671	-	18,301,671	
108	594	MAINTENANCE OF UNDERGROUND LINES	1,848,777	100.000%	1,848,777	-	1,848,777	
109	595	MAINTENANCE OF LINE TRANSFORMERS	2,260	100.000%	2,260	-	2,260	
110	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	219,000	100.000%	219,000	-	219,000	
111	597	MAINTENANCE OF METERS	272,846	100.000%	272,846	-	272,846	
112	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	854,516	100.000%	854,516	-	854,516	
113		TOTAL DISTRIBUTION EXPENSES	46,736,354		46,736,354	-	46,736,354	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL ELECTRIC 100%
114		CUSTOMER ACCOUNTS EXPENSES:						
115	901	CUSTOMER ACCTS SUPERVISION	1,839,091	100.000%	1,839,091	-	1,839,091	
116	902	METER READING EXPENSES	316,520	100.000%	316,520	-	316,520	
117	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	7,408,158	100.000%	7,408,158	-	7,408,158	
118	904	UNCOLLECTIBLE ACCOUNTS	2,937,423	100.000%	2,937,423	-	2,937,423	
119	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	100.000%	-	-	-	
120		TOTAL CUSTOMER ACCOUNTS EXPENSES	12,501,193		12,501,193	-	12,501,193	
121		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:						
122	907	CUSTOMER SERVICE AND INFO SUPERVISION	188,495	100.000%	188,495	-	188,495	
123	908	CUSTOMER ASSISTANCE EXPENSES	10,053,070	100.000%	10,053,070	(9,549,543)	503,527	
124	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	971,992	100.000%	971,992	-	971,992	
125	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	1,097,473	100.000%	1,097,473	-	1,097,473	
126		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	12,311,029		12,311,029	(9,549,543)	2,761,486	
127		SALES EXPENSES:						
128	911	SALES SUPERVISION	-	100.000%	-	-	-	
129	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
130	913	ADVERTISING EXPENSES	6,665	100.000%	6,665	-	6,665	
131	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
132		TOTAL SALES EXPENSES	6,665		6,665	-	6,665	
133		ADMINISTRATIVE AND GENERAL EXPENSES:						
134	920	ADMINISTRATIVE AND GENERAL SALARIES	21,388,720	100.000%	21,388,720	-	21,388,720	
135	921	OFFICE SUPPLIES AND EXPENSES	4,716,755	100.000%	4,716,755	-	4,716,755	
136	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(2,924,003)	100.000%	(2,924,003)	-	(2,924,003)	
137	923	OUTSIDE SERVICES	12,232,055	100.000%	12,232,055	-	12,232,055	
138	924	PROPERTY INSURANCE	8,292,672	100.000%	8,292,672	-	8,292,672	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	V D	(6)
			$		$	$	$	ALL ELECTRIC 100%
139	925	INJURIES AND DAMAGES	3,868,536	100.000%	3,868,536	-	3,868,536	
140	926	EMPLOYEE PENSION AND BENEFITS	19,744,689	100.000%	19,744,689	-	19,744,689	
141	927	FRANCHISE REQUIREMENTS	-	100.000%	-	-	-	
142	928	REGULATORY COMMISSION EXPENSES	1,317,851	100.000%	1,317,851	-	1,317,851	
143	929	DUPLICATE CHARGES--CREDIT	(138,009)	100.000%	(138,009)	-	(138,009)	
144	930.1	GENERAL ADVERTISING EXPENSES	658,649	100.000%	658,649	-	658,649	
145	930.2	MISC GENERAL EXPENSES	(2,445,773)	100.000%	(2,445,773)	-	(2,445,773)	
146	931	RENTS	614,982	100.000%	614,982	-	614,982	
147	935	MAINTENANCE OF GENERAL PLANT	11,464,075	100.000%	11,464,075	-	11,464,075	
148		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	78,791,199		78,791,199	-	78,791,199	
149		TOTAL OPERATION AND MAINTENANCE EXPENSES	650,726,696		650,726,696	(889)	650,725,807	
150	403-404	DEPRECIATION AND AMORTIZATION	287,837,890	100.000%	287,837,890	(22,991,509)	264,846,381	
151	407.0	RETIRED ASSET RECOVERY AMORTIZATION	9,245,626	100.000%	9,245,626	(9,245,626)	-	
152	407.3	REGULATORY DEBITS	5,172,392	100.000%	5,172,392	(4,837,915)	334,477	
153	407.4	REGULATORY CREDITS	(9,544,316)	100.000%	(9,544,316)	-	(9,544,316)	
154	408.1	TAXES OTHER THAN INCOME TAXES	50,337,736	100.000%	50,337,736	(697,018)	49,640,718	
155	409-411	FEDERAL INCOME TAXES	27,936,028	100.000%	27,936,028	(8,542,390)	19,393,638	
156	409-411	STATE INCOME TAXES	9,347,172	100.000%	9,347,172	(2,168,311)	7,178,861	
157	411.4	INVESTMENT TAX CREDIT	(1,311,968)	100.000%	(1,311,968)	-	(1,311,968)	
158	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(186,019)	100.000%	(186,019)	-	(186,019)	
159		**TOTAL OPERATING EXPENSES**	1,029,561,236		1,029,561,236	(48,483,657)	981,077,579	
160		**NET OPERATING INCOME**	281,598,757		281,598,757	(42,709,544)	238,889,213	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
COMPARISON OF ELECTRIC UTILITY ACTIVITY
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2
SHEET 1 OF 4
WITNESS: A. M. FACKLER

Line No.	Acct No.	Account Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
1	403-404	DEPRECIATION AND AMORTIZATION EXPENSE	21,077,243	21,095,976	21,113,432	20,618,016	20,133,973	20,139,169	20,723,786	20,743,121	20,800,625	20,821,521	20,857,842	20,900,899	249,025,606
2	407.0	RETIRED ASSET RECOVERY AMORTIZATION	-	-	-	-	-	-	742,724	746,692	750,681	754,692	758,725	762,778	4,516,292
3	407.3	REGULATORY DEBITS	661,991	318,877	324,467	1,145,267	331,883	335,499	1,132,313	367,087	373,668	1,257,237	386,497	387,000	7,021,786
4	407.4	REGULATORY CREDITS	(30,938)	(32,369)	(34,547)	(38,791)	(40,806)	(59,731)	(75,515)	(85,400)	(90,226)	(100,834)	(110,463)	(118,098)	(817,718)
5	408.1	TAXES OTHER THAN INCOME TAXES	3,745,720	3,730,712	3,709,651	2,593,929	3,669,205	3,770,155	3,820,034	3,867,883	3,769,414	3,750,783	3,793,739	3,756,060	43,977,284
6	411.8	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	(47,688)	-	(17,521)	(16,762)	(21,010)	(22,247)	(19,891)	(19,325)	(164,445)
7	440	RESIDENTIAL REVENUE	(40,257,134)	(35,095,105)	(32,546,325)	(43,716,574)	(54,204,326)	(40,778,580)	(36,829,255)	(32,112,484)	(37,995,798)	(48,424,711)	(56,890,131)	(55,219,786)	(514,070,208)
8	442.2	COMMERCIAL REVENUE	(32,991,848)	(34,832,726)	(31,994,175)	(33,081,545)	(36,715,051)	(32,765,807)	(32,224,858)	(31,824,720)	(34,631,331)	(37,638,092)	(40,474,312)	(40,356,005)	(419,530,470)
9	442.3	INDUSTRIAL REVENUE	(14,352,209)	(15,447,657)	(13,761,917)	(15,143,873)	(13,984,710)	(14,137,143)	(14,362,185)	(14,315,301)	(14,938,854)	(15,312,930)	(16,020,381)	(16,358,519)	(178,135,679)
10	444	PUBLIC STREET AND HIGHWAY LIGHTING REVENUE	(113,175)	(141,045)	(141,861)	(126,067)	(117,458)	(109,978)	(111,784)	(110,414)	(109,545)	(109,996)	(110,916)	(110,531)	(1,412,772)
11	445	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(8,412,558)	(8,742,419)	(8,339,830)	(7,815,080)	(8,497,132)	(7,179,550)	(8,033,345)	(7,975,450)	(8,411,151)	(8,956,057)	(9,514,687)	(9,526,026)	(101,403,286)
12	447	SALES FOR RESALE REVENUE	(658,531)	(3,928,221)	(4,842,728)	(3,916,171)	(10,502,289)	(4,846,613)	(3,123,381)	(3,469,839)	(5,598,140)	(4,352,655)	(2,559,971)	(2,402,923)	(50,201,462)
13	449	PROVISION FOR REFUND REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
14	450	FORFEITED DISCOUNTS	(213,338)	(251,590)	(111,398)	(148,106)	(282,815)	(284,742)	(188,351)	(149,957)	(154,382)	(185,932)	(275,196)	(379,859)	(2,625,664)
15	451	ELECTRIC SERVICE REVENUE	(46,722)	(48,584)	(42,805)	(38,311)	(38,121)	(39,919)	(47,447)	(45,819)	(45,726)	(45,180)	(44,074)	(44,863)	(527,570)
16	454	RENT FROM ELECTRIC PROPERTY	(365,154)	(346,027)	(285,169)	(286,854)	(288,426)	(251,149)	(296,168)	(296,168)	(296,168)	(296,168)	(296,691)	(296,691)	(3,600,834)
17	456	OTHER MISCELLANEOUS REVENUE	(1,072,784)	(1,084,724)	(893,116)	(1,168,937)	(1,449,569)	(1,301,183)	(937,625)	(1,030,474)	(1,022,547)	(1,179,372)	(1,249,826)	(1,182,477)	(13,572,634)
18	500	STEAM OPERATION SUPERVISION AND ENGINEERING	208,617	230,659	180,964	234,742	210,336	253,693	334,004	364,504	344,002	322,195	361,332	337,471	3,382,521
19	501	FUEL	19,233,296	24,560,381	20,813,454	22,847,190	24,723,828	21,580,185	19,428,837	17,845,603	22,161,626	23,687,784	25,638,488	25,289,133	267,809,805
20	502	STEAM EXPENSES	495,114	573,638	807,216	629,199	826,097	344,371	17,677	171,379	89,778	143,554	165,521	160,409	4,423,954
21	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
22	505	ELECTRIC EXPENSES	309,961	287,679	286,265	401,653	319,087	286,697	222,148	216,299	187,231	181,245	193,221	187,208	3,078,695
23	506	MISC STEAM POWER EXPENSES	1,516,966	1,480,333	1,332,454	1,184,036	1,234,610	1,305,480	1,175,552	1,380,038	1,480,504	1,611,521	1,687,569	1,640,359	17,029,422
24	507	RENTS	2,970	4,752	2,970	2,970	3,267	-	-	-	-	-	-	-	16,929
25	509	ALLOWANCES	0	0	0	0	0	0	-	-	-	-	-	-	1
26	510	MAINTENANCE SUPERVISION AND ENGINEERING	513,830	569,052	505,686	605,656	491,358	476,817	422,028	554,235	512,955	494,247	552,226	543,072	6,241,161
27	511	MAINTENANCE OF STRUCTURES	294,230	372,486	307,810	357,390	87,143	253,344	244,736	267,491	230,905	259,722	241,283	258,290	3,174,830
28	512	MAINTENANCE OF BOILER PLANT	1,842,431	2,353,826	3,183,981	2,313,391	2,251,278	2,159,534	2,995,842	2,599,946	2,366,347	2,092,880	1,808,088	2,476,737	28,444,280
29	513	MAINTENANCE OF ELECTRIC PLANT	398,389	510,866	556,245	451,843	605,255	382,768	1,389,653	1,078,038	795,539	724,072	579,924	500,652	7,973,245
30	514	MAINTENANCE OF MISC STEAM PLANT	176,286	155,529	153,580	150,935	119,271	131,130	100,977	84,817	74,151	88,640	74,512	74,166	1,383,992
31	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	7,883	13,280	6,445	5,343	8,076	6,541	9,105	9,544	9,071	8,761	9,393	9,099	102,540
32	536	WATER FOR POWER	3,290	3,290	3,290	3,290	3,290	3,290	3,293	3,293	3,293	3,293	3,293	3,293	39,497
33	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
34	538	ELECTRIC EXPENSES	14,482	19,603	15,016	21,528	18,717	14,703	22,392	23,478	22,474	21,661	23,310	22,380	239,743
35	539	MISC HYDRAULIC POWER GENERATION EXPENSES	4,793	20,094	(12,619)	12,540	6,795	6,900	13,018	7,069	7,831	14,886	7,141	7,522	95,970
36	540	RENTS	12,734	22,016	29,399	53,524	71,523	3,395	34,341	34,341	34,341	34,341	34,341	34,341	398,636
37	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	730	-	-	-	-	-	-	730
38	542	MAINTENANCE OF STRUCTURES	37,480	22,553	8,270	47,755	11,129	1,120	47,580	30,346	11,604	56,437	14,679	14,021	302,971
39	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	138,258	134,560	922	7,346	1,059	13,024	17,085	8,350	8,230	16,998	220,343	8,219	574,393
40	544	MAINTENANCE OF ELECTRIC PLANT	25,912	217,995	27,542	20,155	25,408	27,234	37,542	92,923	28,843	39,769	27,933	26,968	598,223
41	545	MAINTENANCE OF MISC HYDRAULIC PLANT	5,671	9,499	14,964	(3,067)	9,334	-	487	487	487	487	487	487	39,322
42	546	OTHER OPERATION SUPERVISION AND ENGINEERING	13,547	14,224	10,054	14,139	15,622	19,176	13,423	14,019	13,015	12,210	13,259	13,435	166,125
43	547	OTHER FUEL	3,738,353	3,249,707	4,265,538	4,490,334	9,585,552	5,632,619	4,824,822	3,343,588	4,057,517	4,358,535	5,292,833	5,437,904	58,277,303
44	548	GENERATION EXPENSES	23,743	22,597	26,619	27,916	26,215	29,930	32,273	16,760	13,133	12,971	18,005	17,429	267,591
45	549	MISC OTHER POWER GENERATION EXPENSES	160,224	154,932	144,329	174,304	114,396	119,028	114,686	197,150	137,461	129,316	158,322	137,111	1,741,258
46	550	RENTS	-	502	-	1,349	442	(102)	1,023	1,023	1,023	1,023	1,023	1,023	8,327
47	551	MAINTENANCE SUPERVISION AND ENGINEERING	24,248	27,038	23,822	27,435	28,937	28,187	19,272	19,709	19,326	18,542	21,353	20,107	277,977
48	552	MAINTENANCE OF STRUCTURES	17,790	18,341	14,163	42,321	27,078	18,219	43,600	29,660	29,108	29,034	29,532	29,335	328,182
49	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	88,638	174,812	252,736	91,972	165,623	155,997	163,712	362,899	257,180	144,192	136,792	223,321	2,217,872
50	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	61,118	70,410	42,613	54,216	68,925	52,789	(140,943)	(22,829)	(106,174)	91,590	64,295	65,614	301,624
51	555	PURCHASED POWER	6,802,879	4,494,699	3,927,062	5,046,834	5,918,453	5,285,668	4,298,055	4,680,990	4,193,538	4,922,676	5,140,712	5,089,195	59,800,762
52	556	SYSTEM CONTROL AND LOAD DISPATCHING	118,576	133,011	119,501	158,751	134,143	122,350	135,461	144,930	136,668	127,770	137,299	133,752	1,602,213
53	557	OTHER EXPENSES	9,426	11,745	9,393	13,375	92,087	39,850	12,674	23,841	31,409	27,881	15,795	13,602	301,078
54	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	573	746	781	748	717	772	743	5,080
55	558.11	MAINTENANCE OF MISC. SOLAR	-	-	-	-	-	-	3,871	5,466	3,908	3,842	4,009	3,861	24,958
56	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	-	-	-	-	-	-	2,864	2,864	2,864	2,864	2,864	2,864	17,185
57	558.9	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	639	-	-	-	-	-	-	639
58	560	TRANS OPERATION SUPERVISION AND ENGINEERING	83,636	99,917	87,324	97,773	104,170	107,852	90,358	88,264	83,161	78,559	85,541	82,741	1,089,295
59	561	LOAD DISPATCHING	186,739	215,849	170,175	265,855	237,987	241,646	194,209	148,145	201,406	193,338	206,784	201,285	2,463,418
60	562	STATION EXPENSES	50,480	80,407	196,043	62,937	54,931	43,034	61,530	63,544	61,473	60,203	63,083	61,649	859,314
61	563	OVERHEAD LINE EXPENSES	10,184	29,761	11,201	23,501	10,339	12,642	17,718	19,885	17,885	16,953	17,885	17,885	205,841
62	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
63	565	TRANSMISSION OF ELECTRICITY BY OTHERS	17,105	128,178	9,602	123,245	504,598	277,477	52,783	284,837	398,942	321,610	113,774	51,407	2,283,558
64	566	MISC TRANSMISSION EXPENSES	1,004,342	1,149,338	1,046,630	1,041,065	1,187,701	1,146,461	1,053,304	1,096,684	1,024,267	1,054,510	1,209,226	1,069,419	13,082,947
65	567	RENTS	1,631	1,851	6,613	3,130	6,396	31,233	2,864	4,391	2,528	3,896	15,215	20,648	100,396

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
COMPARISON OF ELECTRIC UTILITY ACTIVITY
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

WITNESS: A. M. FACKLER

Line No.	Acct No.	Account Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
66	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
67	569	MAINTENANCE OF STRUCTURES	67,933	51,961	90,466	128,492	77,002	47,129	54,814	56,055	71,771	58,683	78,544	54,887	837,738
68	570	MAINTENANCE OF STATION EQUIPMENT	53,559	71,166	69,848	95,880	102,833	34,256	96,496	53,313	94,592	92,646	96,230	94,738	955,558
69	571	MAINTENANCE OF OVERHEAD LINES	147,677	110,542	201,482	280,901	162,999	109,225	(13,951)	60,645	56,985	60,420	61,322	65,142	1,303,391
70	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-	-	-
71	573	MAINTENANCE OF MISC TRANSMISSION PLANT	15,699	13,440	44,873	9,987	18,011	13,207	11,585	11,585	11,585	11,585	11,585	11,585	184,726
72	575	MISO DAY 1 AND 2 EXPENSE	69	142	224	829	1,991	1,964	-	-	-	-	-	-	5,217
73	576.3	MAINTENANCE OF COMPUTER SOFTWARE	729	729	-	4,149	3,552	-	735	735	735	10,815	735	735	23,650
74	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	166	-	-	-	-	-	-	166
75	580	DISTR OPERATION SUPERVISION AND ENGINEERING	255,363	171,064	151,738	53,848	783,970	15,092	(392,885)	344,835	188,012	213,995	212,839	223,599	2,221,471
76	581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-	-	-
77	582	STATION EXPENSES	62,333	79,476	62,697	78,103	61,695	53,916	127,977	134,504	132,974	131,564	134,400	132,663	1,192,301
78	583	OVERHEAD LINE EXPENSES	154,083	232,847	200,061	131,859	413,277	326,505	94,840	545,808	360,556	348,890	378,641	397,461	3,584,829
79	584	UNDERGROUND LINE EXPENSES	403,589	494,657	357,883	351,567	311,231	356,498	440,277	484,643	499,297	494,893	490,490	495,278	5,180,302
80	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
81	586	METER EXPENSES	319,957	344,977	302,657	379,994	336,237	308,298	371,050	367,789	341,428	320,193	316,726	291,024	4,000,330
82	587	CUSTOMER INSTALLATIONS EXPENSES	-	(70)	-	-	-	-	-	-	-	-	-	-	(70)
83	588	MISC DISTRIBUTION EXPENSES	509,381	649,635	672,552	658,770	421,585	598,309	517,729	456,146	504,571	506,250	525,789	506,373	6,527,090
84	589	RENTS	1,199	769	-	-	6,987	659	2,021	642	636	1,804	1,432	1,171	17,320
85	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	(558)	545	85	3,849	2,432	2,772	(1,273)	7,503	2,010	3,353	3,090	3,465	27,272
86	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
87	592	MAINTENANCE OF STATION EQUIPMENT	26,037	28,631	28,262	55,138	131,467	79,175	118,569	93,401	75,777	76,847	78,439	79,318	871,060
88	593	MAINTENANCE OF OVERHEAD LINES	1,194,932	1,381,253	1,174,338	1,114,354	1,769,456	1,309,337	(84,344)	2,333,802	1,206,049	1,423,000	1,528,999	1,394,611	15,745,786
89	594	MAINTENANCE OF UNDERGROUND LINES	142,326	156,126	148,492	198,882	193,749	235,088	31,504	165,698	154,472	157,216	156,679	157,445	1,897,676
90	595	MAINTENANCE OF LINE TRANSFORMERS	0	0	0	(1)	50,000	0	(49,860)	485	126	214	196	221	1,381
91	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	17,469	4,932	920	20,216	2,742	14,544	18,250	18,250	18,250	18,250	18,250	18,250	170,323
92	597	MAINTENANCE OF METERS	(313,667)	162,956	303,528	(466,485)	45,844	117,421	(137,270)	240,368	212,321	(196,112)	91,169	46,839	106,914
93	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	(54,223)	82,326	88,325	100,317	172,516	26,040	(15,529)	73,478	54,223	58,930	64,759	59,322	710,483
94	901	CUSTOMER ACCTS SUPERVISION	144,337	143,995	123,414	143,640	138,840	123,689	135,033	145,606	146,736	139,727	144,178	145,792	1,674,986
95	902	METER READING EXPENSES	163,792	133,629	159,221	104,112	115,211	113,817	110,757	111,842	94,825	95,799	82,699	40,299	1,326,002
96	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	340,630	886,428	780,092	320,655	883,526	777,653	102,408	913,144	815,869	(6,860)	637,153	641,683	7,092,380
97	904	UNCOLLECTIBLE ACCOUNTS	381,374	(53,034)	68,106	592,094	416,404	159,401	204,995	194,854	250,982	311,962	338,131	299,789	3,165,058
98	905	MISC CUSTOMER ACCOUNTS EXPENSE	597	(597)	2,018	-	14	-	-	-	-	-	-	-	2,032
99	907	CUSTOMER SERVICE AND INFO SUPERVISION	15,845	15,326	12,774	14,113	16,693	16,226	12,594	19,897	19,279	19,905	20,083	20,238	202,973
100	908	CUSTOMER ASSISTANCE EXPENSES	434,140	605,805	499,377	1,113,595	955,145	86,014	438,553	603,469	491,314	607,999	587,053	532,325	6,954,789
101	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	33,446	124,965	134,771	27,073	44,266	62,585	46,678	94,670	81,884	85,010	84,398	85,270	905,017
102	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	49,469	58,047	132,487	143,914	30,135	62,680	60,029	82,569	100,863	40,351	161,629	125,753	1,047,927
103	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
104	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
105	913	ADVERTISING EXPENSES	5,756	16,194	4,583	30,169	2,534	1,746	3,376	-	-	8,562	-	-	72,920
106	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
107	920	ADMINISTRATIVE AND GENERAL SALARIES	1,639,765	1,771,937	1,265,333	466,104	1,312,474	1,905,123	2,084,615	1,707,904	1,678,887	1,609,054	1,776,660	1,663,346	18,881,201
108	921	OFFICE SUPPLIES AND EXPENSES	448,795	442,545	5,076,882	(4,097,717)	674,531	73,190	457,897	386,009	376,766	363,371	424,591	387,049	5,013,909
109	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(223,578)	(229,477)	(224,179)	(231,377)	(280,353)	(217,952)	(256,286)	(240,709)	(239,451)	(230,486)	(257,133)	(235,829)	(2,866,808)
110	923	OUTSIDE SERVICES	1,029,378	1,472,201	(2,925,775)	5,664,372	575,259	828,318	1,098,906	925,663	935,981	1,052,053	978,816	1,005,993	12,641,165
111	924	PROPERTY INSURANCE	550,827	550,603	548,597	531,353	585,159	554,246	626,850	643,383	588,624	588,624	588,624	589,871	6,946,761
112	925	INJURIES AND DAMAGES	206,514	224,282	509,739	1,987,902	63,738	453,503	228,809	239,083	229,728	234,829	257,243	293,038	4,928,408
113	926	EMPLOYEE PENSION AND BENEFITS	1,693,241	1,607,455	1,502,062	106,796	1,326,918	1,152,057	1,358,428	1,367,978	1,293,306	1,271,833	1,326,319	1,266,703	15,273,097
114	927	FRANCHISE REQUIREMENTS	1,720	1,515	1,736	2,301	3,954	3,970	-	-	-	-	-	-	15,195
115	928	REGULATORY COMMISSION EXPENSES	137,413	68,321	123,713	82,253	79,608	79,608	82,169	82,169	82,169	86,569	86,569	122,927	1,113,489
116	929	DUPLICATE CHARGES--CREDIT	(9,654)	(10,168)	(13,131)	(21,148)	(25,359)	(22,933)	(11,242)	(11,242)	(11,242)	(11,242)	(11,242)	(11,242)	(169,847)
117	930.1	GENERAL ADVERTISING EXPENSES	73,077	72,796	73,853	50,192	1,012	103,392	35,855	84,220	36,620	36,620	36,620	36,620	640,879
118	930.2	MISC GENERAL EXPENSES	268,325	381,480	466,713	323,672	(20,304)	439,525	68,511	(6,675)	(5,260)	10,596	(12,773)	(30,100)	1,883,709
119	931	RENTS	101,082	127,244	112,128	84,191	116,898	103,744	69,556	98,570	98,570	98,570	122,906	122,906	1,256,365
120	935	MAINTENANCE OF GENERAL PLANT	112,713	121,868	99,398	95,182	928,018	850,840	778,748	854,431	705,159	770,400	890,447	758,080	6,965,285
121		OPERATING (INCOME) LOSS	(24,771,300)	(20,594,032)	(16,826,706)	(29,281,130)	(39,708,980)	(25,533,312)	(23,386,002)	(16,662,702)	(26,912,911)	(37,648,534)	(44,864,993)	(44,025,570)	(350,216,172)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
COMPARISON OF ELECTRIC UTILITY ACTIVITY
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2
SHEET 3 OF 4
WITNESS: A. M. FACKLER

Line No.	Acct No.	Account Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
1	403-404	DEPRECIATION AND AMORTIZATION EXPENSE	23,522,563	23,554,301	23,619,228	23,683,417	23,714,822	23,918,508	24,127,501	24,180,590	24,212,194	24,285,053	24,394,912	24,624,801	287,837,890
2	407.0	RETIRED ASSET RECOVERY AMORTIZATION	744,587	749,196	753,834	758,501	763,196	767,921	772,675	777,458	782,271	787,113	791,986	796,889	9,245,626
3	407.3	REGULATORY DEBITS	429,783	429,879	429,976	430,073	430,170	431,488	431,587	431,686	431,786	431,886	431,987	432,089	5,172,392
4	407.4	REGULATORY CREDITS	(522,333)	(585,312)	(624,547)	(660,628)	(697,524)	(795,771)	(792,404)	(854,635)	(907,792)	(961,811)	(1,010,982)	(1,130,577)	(9,544,316)
5	408.1	TAXES OTHER THAN INCOME TAXES	4,210,820	4,177,586	4,229,433	4,196,494	4,163,559	4,206,430	4,215,706	4,193,632	4,223,455	4,217,727	4,136,507	4,166,386	50,337,736
6	411.8	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	(7,690)	(12,869)	(16,925)	(17,594)	(21,168)	(21,860)	(20,345)	(19,332)	(17,028)	(13,631)	(9,859)	(7,718)	(186,019)
7	440	RESIDENTIAL REVENUE	(47,395,164)	(40,429,476)	(37,587,523)	(33,207,366)	(39,524,287)	(49,758,390)	(58,131,444)	(56,497,602)	(42,688,663)	(34,120,022)	(36,701,780)	(43,802,162)	(519,843,879)
8	442.2	COMMERCIAL REVENUE	(34,248,390)	(32,211,268)	(32,792,818)	(32,876,032)	(35,908,444)	(38,550,091)	(41,235,140)	(41,158,196)	(36,825,300)	(33,448,311)	(31,935,318)	(32,987,519)	(424,176,827)
9	442.3	INDUSTRIAL REVENUE	(14,849,011)	(14,368,206)	(14,971,456)	(15,325,105)	(16,032,610)	(16,084,535)	(16,654,583)	(17,037,193)	(16,194,391)	(15,376,267)	(14,878,986)	(14,375,828)	(186,148,173)
10	444	PUBLIC STREET AND HIGHWAY LIGHTING REVENUE	(116,015)	(113,670)	(113,463)	(113,258)	(112,353)	(111,833)	(112,315)	(112,045)	(112,659)	(113,034)	(114,327)	(115,116)	(1,360,089)
11	445	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(8,456,200)	(8,139,510)	(8,255,821)	(8,350,567)	(8,824,474)	(9,255,194)	(9,767,767)	(9,788,446)	(9,125,033)	(8,451,771)	(8,095,688)	(8,197,435)	(104,707,906)
12	447	SALES FOR RESALE REVENUE	(6,990,346)	(6,346,511)	(5,742,523)	(3,654,693)	(3,411,849)	(2,485,394)	(1,584,838)	(1,100,383)	(4,065,941)	(4,681,563)	(6,191,469)	(7,826,652)	(54,082,161)
13	449	PROVISION FOR REFUND REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
14	450	FORFEITED DISCOUNTS	(242,958)	(253,888)	(188,351)	(149,957)	(154,382)	(185,932)	(275,196)	(379,859)	(258,905)	(229,556)	(161,202)	(163,575)	(2,643,760)
15	451	ELECTRIC SERVICE REVENUE	(44,478)	(44,466)	(44,644)	(44,559)	(44,542)	(44,446)	(44,243)	(44,441)	(44,509)	(44,405)	(44,308)	(44,304)	(533,345)
16	454	RENT FROM ELECTRIC PROPERTY	(296,691)	(296,691)	(296,691)	(296,691)	(296,691)	(296,691)	(297,245)	(297,245)	(297,245)	(297,245)	(297,245)	(297,245)	(3,563,617)
17	456	OTHER MISCELLANEOUS REVENUE	(1,122,697)	(1,011,316)	(915,054)	(783,948)	(1,187,768)	(1,509,284)	(1,377,676)	(1,320,336)	(1,438,301)	(1,198,489)	(1,101,191)	(1,134,174)	(14,100,235)
18	500	STEAM OPERATION SUPERVISION AND ENGINEERING	352,456	371,369	367,578	348,830	304,861	336,741	345,603	338,098	360,290	352,899	278,309	276,583	4,033,617
19	501	FUEL	24,265,418	22,031,275	21,655,554	18,790,287	22,211,976	23,636,420	24,646,666	24,571,253	23,132,472	19,542,822	20,388,472	23,712,902	268,585,518
20	502	STEAM EXPENSES	(59,967)	40,179	(248,499)	(177,020)	22,439	82,318	3,783	12,403	61,671	(251,225)	(186,030)	(61,812)	(761,760)
21	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
22	505	ELECTRIC EXPENSES	209,378	201,277	223,241	212,365	194,486	207,127	210,001	203,975	213,965	209,979	186,242	191,130	2,463,165
23	506	MISC STEAM POWER EXPENSES	1,700,749	1,666,071	1,532,196	1,353,586	1,552,891	1,679,820	1,726,677	1,685,888	1,632,722	1,507,747	1,497,663	1,652,272	19,188,282
24	507	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
25	509	ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
26	510	MAINTENANCE SUPERVISION AND ENGINEERING	543,202	526,439	622,189	543,009	505,536	530,378	532,531	552,485	605,244	569,639	504,176	469,094	6,503,922
27	511	MAINTENANCE OF STRUCTURES	264,301	224,626	236,587	254,791	243,759	246,751	244,834	284,218	284,387	250,723	249,341	275,461	3,059,780
28	512	MAINTENANCE OF BOILER PLANT	1,999,902	2,212,911	4,164,256	2,184,901	2,365,726	2,143,303	1,930,132	2,005,624	2,295,974	3,078,684	2,418,469	2,395,693	29,195,575
29	513	MAINTENANCE OF ELECTRIC PLANT	594,547	546,299	1,919,376	1,080,435	542,455	825,955	611,417	538,379	597,295	2,511,740	897,062	1,006,631	11,671,590
30	514	MAINTENANCE OF MISC STEAM PLANT	79,353	89,341	79,679	79,559	78,144	99,480	84,654	84,310	112,257	84,822	77,406	77,551	1,026,555
31	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	9,650	9,247	9,909	9,832	8,813	9,526	9,652	9,363	9,879	9,678	8,309	8,520	112,378
32	536	WATER FOR POWER	3,601	3,601	3,601	3,601	3,601	3,601	3,601	3,601	3,601	3,601	3,601	3,601	43,206
33	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
34	538	ELECTRIC EXPENSES	23,800	22,667	24,350	24,187	21,864	23,536	23,962	23,033	24,404	23,859	20,793	21,558	278,011
35	539	MISC HYDRAULIC POWER GENERATION EXPENSES	13,796	13,796	20,392	15,704	15,704	36,237	15,779	15,779	22,375	15,779	27,807	19,312	232,457
36	540	RENTS	36,943	36,943	36,943	36,943	36,943	36,943	36,943	36,943	36,943	36,943	36,943	23,747	430,120
37	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
38	542	MAINTENANCE OF STRUCTURES	12,134	14,214	26,750	30,929	11,437	55,878	15,008	14,345	42,938	14,642	11,051	39,497	288,824
39	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	8,471	8,336	17,535	8,518	8,241	17,438	220,684	8,380	13,519	8,478	8,113	13,059	340,772
40	544	MAINTENANCE OF ELECTRIC PLANT	25,926	31,243	34,304	26,211	26,035	36,512	26,184	25,211	55,436	59,736	23,549	32,789	403,136
41	545	MAINTENANCE OF MISC HYDRAULIC PLANT	501	501	501	501	501	501	501	501	501	501	501	501	6,017
42	546	OTHER OPERATION SUPERVISION AND ENGINEERING	13,977	16,418	14,485	14,379	12,632	12,221	12,568	13,785	13,945	13,900	12,036	11,529	161,876
43	547	OTHER FUEL	6,177,513	4,731,113	6,177,388	5,662,985	4,548,860	4,168,856	5,754,084	5,533,411	4,282,380	4,225,056	5,320,179	4,903,988	61,485,813
44	548	GENERATION EXPENSES	18,319	17,597	18,733	18,556	17,052	18,158	18,397	17,815	18,760	18,316	16,436	17,006	215,144
45	549	MISC OTHER POWER GENERATION EXPENSES	151,737	149,335	161,783	138,641	158,458	167,132	175,190	159,546	175,372	152,304	147,014	154,872	1,891,385
46	550	RENTS	596	596	596	596	596	596	596	596	596	596	596	596	7,157
47	551	MAINTENANCE SUPERVISION AND ENGINEERING	19,478	18,963	20,629	20,566	18,629	18,735	19,775	19,984	20,541	19,932	17,620	17,211	232,063
48	552	MAINTENANCE OF STRUCTURES	24,658	24,009	25,286	24,814	23,555	21,963	21,799	24,468	27,704	26,673	25,571	26,225	296,724
49	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	154,502	144,359	210,118	504,457	158,884	159,129	239,621	145,763	164,200	168,949	350,887	170,417	2,571,286
50	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	70,652	65,705	78,108	1,115,855	94,843	91,850	71,201	71,671	112,248	60,509	63,715	75,572	1,971,928
51	555	PURCHASED POWER	4,790,742	4,286,734	3,788,516	3,927,795	4,153,743	5,129,246	5,948,223	5,651,071	4,387,539	4,345,770	4,169,192	4,816,888	55,395,460
52	556	SYSTEM CONTROL AND LOAD DISPATCHING	152,143	145,859	154,770	156,263	139,388	146,624	148,340	144,701	152,941	149,968	127,800	128,973	1,747,770
53	557	OTHER EXPENSES	38,562	33,077	13,732	12,405	18,534	19,855	15,528	11,196	26,598	34,268	37,161	42,555	303,469
54	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	794	757	810	805	729	780	795	766	811	790	692	709	9,238
55	558.11	MAINTENANCE OF MISC. SOLAR	4,525	4,401	4,540	5,022	4,193	4,497	18,373	18,207	18,407	18,454	17,876	18,036	136,531
56	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	2,656	2,656	2,656	2,656	2,656	2,656	44,281	44,281	44,281	44,281	44,281	44,281	281,626
57	558.9	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
58	560	TRANS OPERATION SUPERVISION AND ENGINEERING	94,846	90,183	99,645	96,756	86,623	94,279	93,681	90,552	100,438	97,031	86,991	79,649	1,110,673
59	561	LOAD DISPATCHING	220,436	211,422	227,911	223,891	200,976	215,896	215,697	212,586	224,165	219,228	188,781	191,641	2,552,632
60	562	STATION EXPENSES	67,787	63,356	70,348	69,732	59,015	66,537	68,197	64,931	70,105	68,424	53,570	56,239	778,243
61	563	OVERHEAD LINE EXPENSES	20,234	20,234	20,234	22,334	20,234	20,234	19,277	20,234	20,234	20,234	20,234	20,234	243,952
62	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
63	565	TRANSMISSION OF ELECTRICITY BY OTHERS	482,098	431,473	62,443	55,789	168,130	192,797	108,129	21,269	321,030	443,148	467,457	565,346	3,319,109
64	566	MISC TRANSMISSION EXPENSES	1,261,816	1,116,152	1,149,527	1,263,243	1,119,155	1,204,706	1,306,971	1,148,533	1,157,076	1,302,782	1,151,407	1,158,401	14,339,770
65	567	RENTS	4,725	30,931	2,919	4,484	2,574	3,976	15,578	21,147	1,478	1,864	6,688	1,996	98,358

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
COMPARISON OF ELECTRIC UTILITY ACTIVITY
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DATA: ____BASE PERIOD__X___FORECASTED PERIOD
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SCHEDULE C-2.2
SHEET 4 OF 4
WITNESS: A. M. FACKLER

Line No.	Acct No.	Account Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
66	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
67	569	MAINTENANCE OF STRUCTURES	91,200	56,779	62,637	57,619	80,661	62,761	83,540	56,409	74,717	93,421	105,138	59,374	884,256
68	570	MAINTENANCE OF STATION EQUIPMENT	125,434	123,355	126,690	126,405	120,913	124,535	125,291	123,955	126,232	125,651	117,838	118,845	1,485,144
69	571	MAINTENANCE OF OVERHEAD LINES	109,408	120,768	122,130	116,271	172,779	177,306	178,125	124,272	118,641	124,186	120,034	119,330	1,603,249
70	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-	-	-
71	573	MAINTENANCE OF MISC TRANSMISSION PLANT	11,445	11,445	11,445	11,445	11,445	11,445	11,445	11,445	11,445	11,445	11,445	11,443	137,335
72	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
73	576.3	MAINTENANCE OF COMPUTER SOFTWARE	735	735	735	735	735	10,815	735	735	735	735	735	735	18,900
74	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
75	580	DISTR OPERATION SUPERVISION AND ENGINEERING	199,135	218,527	252,223	425,434	239,491	283,526	275,412	291,483	208,748	190,469	180,830	208,935	2,974,213
76	581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-	-	-
77	582	STATION EXPENSES	149,104	143,470	149,999	150,592	139,682	146,035	150,065	146,077	149,640	150,213	132,527	135,652	1,743,056
78	583	OVERHEAD LINE EXPENSES	283,940	303,465	345,889	589,650	366,477	376,157	427,608	441,826	298,719	268,826	265,337	290,912	4,258,805
79	584	UNDERGROUND LINE EXPENSES	339,450	342,068	455,821	490,691	504,820	516,424	516,532	506,326	493,787	451,569	380,222	355,410	5,353,120
80	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
81	586	METER EXPENSES	307,378	299,214	319,728	284,929	295,030	315,737	294,194	313,283	315,772	316,817	264,092	283,215	3,609,389
82	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
83	588	MISC DISTRIBUTION EXPENSES	492,497	485,200	501,714	496,301	487,866	498,734	499,018	497,750	501,178	502,244	482,951	482,427	5,927,878
84	589	RENTS	7,439	636	2,061	654	649	1,840	1,461	1,194	1,029	777	-	-	17,741
85	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	1,260	2,123	2,944	8,766	2,711	4,191	3,901	4,314	1,509	902	1,314	1,958	35,894
86	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
87	592	MAINTENANCE OF STATION EQUIPMENT	156,849	106,012	134,974	108,014	88,063	89,997	91,699	92,156	91,737	91,659	148,574	117,457	1,317,189
88	593	MAINTENANCE OF OVERHEAD LINES	1,295,217	1,361,359	1,512,163	2,475,421	1,456,726	1,706,862	1,673,252	1,675,621	1,300,411	1,249,997	1,201,684	1,392,959	18,301,671
89	594	MAINTENANCE OF UNDERGROUND LINES	150,530	152,179	152,970	165,869	153,494	156,519	155,927	156,771	151,038	149,797	150,641	153,042	1,848,777
90	595	MAINTENANCE OF LINE TRANSFORMERS	75	132	185	566	170	267	248	275	91	52	79	121	2,260
91	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	18,250	18,250	18,250	18,250	18,250	18,250	18,250	18,250	18,250	18,250	18,250	18,250	219,000
92	597	MAINTENANCE OF METERS	22,737	22,737	22,737	22,737	22,737	22,737	22,737	22,737	22,737	22,737	22,737	22,737	272,846
93	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	63,643	66,667	74,044	89,954	68,728	78,417	72,901	74,349	69,015	62,387	63,833	70,578	854,516
94	901	CUSTOMER ACCTS SUPERVISION	149,527	149,621	159,590	160,718	140,587	163,414	157,328	154,862	157,646	165,358	130,697	149,743	1,839,091
95	902	METER READING EXPENSES	26,241	25,738	27,513	27,395	24,587	27,418	27,294	26,701	27,488	27,660	23,376	25,108	316,520
96	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	596,554	713,270	629,079	619,559	590,722	626,711	616,373	623,861	623,630	629,970	549,064	589,364	7,408,158
97	904	UNCOLLECTIBLE ACCOUNTS	271,846	208,321	206,756	199,798	258,436	318,434	344,108	305,596	200,866	164,533	201,873	256,857	2,937,423
98	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
99	907	CUSTOMER SERVICE AND INFO SUPERVISION	14,057	14,190	17,833	16,932	13,636	17,795	16,345	16,504	17,386	17,447	12,076	14,294	188,495
100	908	CUSTOMER ASSISTANCE EXPENSES	831,230	830,123	838,760	839,395	826,199	837,739	866,852	836,594	859,446	836,851	822,308	827,573	10,053,070
101	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	76,970	78,978	80,889	94,442	80,347	83,792	83,118	84,079	77,549	76,136	77,096	78,595	971,992
102	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	67,774	70,885	104,626	88,865	71,652	104,720	86,556	90,365	104,278	73,681	79,838	154,233	1,097,473
103	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
104	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
105	913	ADVERTISING EXPENSES	-	-	1,666	-	-	1,666	-	-	1,666	-	-	1,666	6,665
106	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
107	920	ADMINISTRATIVE AND GENERAL SALARIES	2,035,222	1,919,109	2,079,499	1,730,242	1,621,704	1,713,046	1,797,933	1,679,716	1,754,703	1,730,622	1,605,935	1,720,987	21,388,720
108	921	OFFICE SUPPLIES AND EXPENSES	368,591	362,569	401,738	373,457	373,612	401,129	405,776	368,975	414,792	413,607	384,965	447,544	4,716,755
109	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(276,265)	(258,463)	(274,040)	(179,564)	(219,026)	(245,271)	(257,722)	(236,757)	(250,932)	(245,357)	(227,600)	(253,005)	(2,924,003)
110	923	OUTSIDE SERVICES	1,190,445	1,501,806	297,621	1,171,465	1,191,600	805,199	1,239,249	1,213,019	513,701	1,208,195	1,416,517	483,238	12,232,055
111	924	PROPERTY INSURANCE	651,644	589,859	589,859	768,655	711,159	711,159	711,159	712,443	711,684	711,684	711,684	711,684	8,292,672
112	925	INJURIES AND DAMAGES	346,296	304,964	296,839	313,911	304,621	312,069	335,248	370,547	330,312	303,832	306,658	343,238	3,868,536
113	926	EMPLOYEE PENSION AND BENEFITS	1,691,345	1,607,595	1,738,828	1,637,656	1,554,874	1,689,812	1,696,188	1,650,326	1,741,097	1,710,294	1,476,176	1,550,497	19,744,689
114	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
115	928	REGULATORY COMMISSION EXPENSES	108,331	108,331	108,331	108,331	108,331	112,731	108,331	121,811	108,331	108,331	108,331	108,331	1,317,851
116	929	DUPLICATE CHARGES--CREDIT	(11,501)	(11,501)	(11,501)	(11,501)	(11,501)	(11,501)	(11,501)	(11,501)	(11,501)	(11,501)	(11,501)	(11,501)	(138,009)
117	930.1	GENERAL ADVERTISING EXPENSES	32,939	130,883	32,939	80,539	32,939	32,939	32,939	32,939	32,939	150,773	32,939	32,939	658,649
118	930.2	MISC GENERAL EXPENSES	(181,975)	(239,327)	(214,968)	(225,078)	(226,014)	(207,706)	(218,273)	(203,924)	(229,280)	(198,913)	(168,261)	(132,054)	(2,445,773)
119	931	RENTS	51,248	51,248	51,248	51,248	51,248	51,248	51,248	51,248	51,248	51,248	51,248	51,248	614,982
120	935	MAINTENANCE OF GENERAL PLANT	1,012,370	866,418	970,896	1,053,774	845,128	913,087	969,744	897,180	907,992	991,398	1,002,729	1,033,359	11,464,075
121		OPERATING (INCOME) LOSS	(28,648,646)	(22,386,817)	(17,082,384)	(13,682,180)	(25,403,206)	(34,943,704)	(42,080,180)	(41,832,232)	(29,378,866)	(17,002,819)	(19,754,589)	(25,374,365)	(317,569,989)

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
C-1	JURISDICTIONAL OPERATING INCOME SUMMARY
C-2	JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
C-2.1	JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS
C-2.2	COMPARISON OF TOTAL GAS UTILITY ACCOUNT ACTIVITY

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
JURISDICTIONAL OPERATING INCOME SUMMARY
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE C-1
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES	FORECASTED ADJUSTMENTS AT CURRENT RATES	FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(1)	(2)	(3)	(4)	(5)
		$	$	$	$	$
1	**OPERATING REVENUES**					
2	GAS SALES REVENUES	248,187,084	(3,368,661)	244,818,423	59,371,034	304,189,457
3	OTHER OPERATING REVENUES	13,607,323	(1,588)	13,605,735	122,531	13,728,266
4	**TOTAL OPERATING REVENUES**	261,794,406	(3,370,249)	258,424,157	59,493,565	317,917,722
5	**OPERATING EXPENSES**					
6	OPERATION AND MAINTENANCE EXPENSE	89,252,191	5,769,211	95,021,402	142,190	95,163,592
7	DEPRECIATION AND AMORTIZATION	47,397,448	19,286,387	66,683,835		66,683,835
8	REGULATORY DEBITS	-	(940,083)	(940,083)		(940,083)
9	REGULATORY CREDITS	-	-	-		-
10	TAXES OTHER THAN INCOME TAXES	14,560,830	2,716,378	17,277,208	92,453	17,369,661
11	TOTAL INCOME TAXES	17,348,328	(7,139,317)	10,209,011	14,785,101	24,994,113
12	INVESTMENT TAX CREDIT	-	-	-		-
13	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-		-
14	**TOTAL OPERATING EXPENSES**	168,558,797	19,692,577	188,251,374	15,019,744	203,271,118
15	**NET OPERATING INCOME**	93,235,610	(23,062,826)	70,172,784	44,473,821	114,646,605
16	**CAPITALIZATION ALLOCATED TO GAS OPERATIONS**	1,403,318,852	8,957,350	1,412,276,202		1,412,276,202
17	**RATE OF RETURN ON CAPITALIZATION**	6.64%		4.97%		8.12%
18	**GAS RATE BASE**	1,241,655,560	125,996,683	1,367,652,244		1,367,652,244
19	**RATE OF RETURN ON RATE BASE**	7.51%		5.13%		8.38%

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2

PAGE 1 OF 1

WITNESS: A. M. FACKLER

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		$	$	$	$	$
1	**OPERATING REVENUES**					
2	GAS SALES REVENUES	248,187,084	(3,368,661)	244,818,423	-	244,818,423
3	OTHER OPERATING REVENUES	13,607,323	(1,588)	13,605,735	-	13,605,735
4	**TOTAL OPERATING REVENUES**	261,794,406	(3,370,249)	258,424,157	-	258,424,157
5	**OPERATING EXPENSES**					
6	OPERATION AND MAINTENANCE EXPENSES:					
7	OTHER GAS SUPPLY EXPENSES	827,613	75,461	903,074	-	903,074
8	UNDERGROUND STORAGE EXPENSES	10,304,729	591,856	10,896,585	-	10,896,585
8	TRANSMISSION EXPENSE	4,067,122	2,959,022	7,026,145	-	7,026,145
9	DISTRIBUTION EXPENSE	36,842,286	1,844,942	38,687,228	-	38,687,228
10	CUSTOMER ACCOUNTS EXPENSE	8,735,579	(897,035)	7,838,544	-	7,838,544
11	CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	1,087,980	(96,423)	991,557	-	991,557
12	SALES EXPENSE	62,714	(60,834)	1,880	(1,880)	-
13	ADMINISTRATIVE AND GENERAL EXPENSE	27,324,168	1,601,548	28,925,716	(247,447)	28,678,269
14	TOTAL OPERATION AND MAINTENANCE EXPENSES	89,252,191	6,018,538	95,270,729	(249,326)	95,021,402
15	DEPRECIATION AND AMORTIZATION	47,397,448	19,235,077	66,632,525	51,310	66,683,835
16	REGULATORY DEBITS	-	(282,915)	(282,915)	(657,168)	(940,083)
17	REGULATORY CREDITS	-	-	-	-	-
18	TAXES OTHER THAN INCOME TAXES	14,560,830	2,716,378	17,277,208	-	17,277,208
19	FEDERAL INCOME TAXES	13,858,457	(5,825,484)	8,032,973	170,609	8,203,582
20	STATE INCOME TAXES	3,489,871	(1,527,201)	1,962,670	42,759	2,005,429
21	INVESTMENT TAX CREDIT	-	-	-	-	-
22	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-
23	**TOTAL OPERATING EXPENSES**	168,558,797	20,334,393	188,893,190	(641,816)	188,251,374
24	**NET OPERATING INCOME**	93,235,610	(23,704,642)	69,530,968	641,816	70,172,784

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL GAS 100%
1		**OPERATING REVENUES**						
2		SALES OF GAS:						
3	480	RESIDENTIAL	253,119,537	100.000%	253,119,537	(79,499,538)	173,619,999	
4	481.1	COMMERCIAL	101,460,719	100.000%	101,460,719	(39,406,178)	62,054,542	
5	481.2	INDUSTRIAL	8,893,943	100.000%	8,893,943	(4,673,346)	4,220,597	
6	482	OTHER SALES TO PUBLIC AUTHORITIES	10,099,927	100.000%	10,099,927	(4,059,409)	6,040,518	
7		TOTAL SALES TO ULTIMATE CONSUMERS	373,574,126		373,574,126	(127,638,471)	245,935,655	
8	483-484	SALES FOR RESALE	3,118,469	100.000%	3,118,469	(867,040)	2,251,429	
9	496	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
10		TOTAL SALES OF GAS	376,692,595		376,692,595	(128,505,511)	248,187,084	
11		OTHER OPERATING REVENUES:						
12	487	FORFEITED DISCOUNTS	1,112,563	100.000%	1,112,563	-	1,112,563	
13	488	MISCELLANEOUS SERVICE REVENUE	171,275	100.000%	171,275	-	171,275	
14	489	TRANSPORTATION OF GAS OF OTHERS	12,083,783	100.000%	12,083,783	(55,674)	12,028,109	
15	493	RENT FROM GAS PROPERTY	165,236	100.000%	165,236	-	165,236	
16	495	OTHER GAS REVENUE	130,140	100.000%	130,140	-	130,140	
17		TOTAL OTHER OPERATING REVENUES	13,662,996		13,662,996	(55,674)	13,607,323	
18		**TOTAL OPERATING REVENUES**	390,355,592		390,355,592	(128,561,185)	261,794,406	
19		**OPERATING EXPENSES**						
20		OPERATION AND MAINTENANCE EXPENSES:						
21		OTHER GAS SUPPLY EXPENSES:						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	121,841,720	100.000%	121,841,720	(121,841,720)	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	100.000%	-	-	-	
24	805	OTHER GAS PURCHASES	(18,793,333)	100.000%	(18,793,333)	18,793,333	-	
25	806	EXCHANGE GAS	7,325,702	100.000%	7,325,702	(7,325,702)	-	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL GAS 100%
26	807	PURCHASED GAS EXPENSE	1,146,083	100.000%	1,146,083	-	1,146,083	
27	808	GAS WITHDRAWN FROM STORAGE	(498,785)	100.000%	(498,785)	498,785	-	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(280,215)	100.000%	(280,215)	-	(280,215)	
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	(90,965)	100.000%	(90,965)	52,711	(38,254)	
30	813	OTHER GAS SUPPLY EXPENSES	-	100.000%	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	110,650,206		110,650,206	(109,822,592)	827,613	
32		UNDERGROUND STORAGE EXPENSES:						
33	814	OPERATION SUPERVISION AND ENGINEERING	1,088,776	100.000%	1,088,776	-	1,088,776	
34	816	WELLS EXPENSE	45,109	100.000%	45,109	-	45,109	
35	817	LINES EXPENSE	576,729	100.000%	576,729	-	576,729	
36	818	COMPRESSOR STATION EXPENSES	1,976,878	100.000%	1,976,878	-	1,976,878	
37	819	COMPRESSOR STATION FUEL AND POWER	288,215	100.000%	288,215	-	288,215	
38	821	PURIFICATION EXPENSES	2,017,118	100.000%	2,017,118	-	2,017,118	
39	823	GAS LOSSES	344,128	100.000%	344,128	(344,128)	-	
40	824	OTHER EXPENSES	4,285	100.000%	4,285	-	4,285	
41	825	STORAGE WELL ROYALTIES	108,340	100.000%	108,340	-	108,340	
42	826	RENTS-STORAGE FIELDS	-	100.000%	-	-	-	
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	568,031	100.000%	568,031	-	568,031	
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	750,861	100.000%	750,861	-	750,861	
45	833	MAINTENANCE OF LINES	810,295	100.000%	810,295	-	810,295	
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	793,449	100.000%	793,449	-	793,449	
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	290	100.000%	290	-	290	
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	734,829	100.000%	734,829	-	734,829	
49	837	MAINTENANCE OF OTHER EQUIPMENT	541,524	100.000%	541,524	-	541,524	
50		TOTAL UNDERGROUND STORAGE EXPENSES	10,648,856		10,648,856	(344,128)	10,304,729	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

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WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL GAS 100%
51		TRANSMISSION EXPENSES:						
52	850	OPERATION SUPERVISION AND ENGINEERING	41,005	100.000%	41,005	-	41,005	
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	863,299	100.000%	863,299	-	863,299	
54	852	COMMUNICATION SYSTEM EXPENSES	-	100.000%	-	-	-	
55	856	MAIN EXPENSES	815,969	100.000%	815,969	-	815,969	
56	859	OTHER EXPENSES	604,653	100.000%	604,653	-	604,653	
57	860	RENTS-GAS TRANSMISSION	47,894	100.000%	47,894	-	47,894	
58	863	MAINTENANCE OF MAINS	1,694,303	100.000%	1,694,303	-	1,694,303	
59		TOTAL TRANSMISSION EXPENSES	4,067,122		4,067,122	-	4,067,122	
60		DISTRIBUTION EXPENSES:						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	1,255,586	100.000%	1,255,586	-	1,255,586	
63	874	MAINS AND SERVICES EXPENSES	9,523,356	100.000%	9,523,356	-	9,523,356	
64	875	MEASURING AND REGULATING STATION EXP - GEN.	918,497	100.000%	918,497	-	918,497	
65	876	MEASURING AND REGULATING STATION EXP - IND.	345,052	100.000%	345,052	-	345,052	
66	877	MEASURING AND REGULATING STATION EXP - CG	228,050	100.000%	228,050	-	228,050	
67	878	METER AND HOUSE REGULATOR EXPENSE	3,691,280	100.000%	3,691,280	47,001	3,738,281	
68	879	CUSTOMER INSTALLATIONS EXPENSE	331,009	100.000%	331,009	-	331,009	
69	880	OTHER EXPENSES	7,843,840	100.000%	7,843,840	(27,215)	7,816,625	
70	881	RENTS-GAS DISTRIBUTION	34,537	100.000%	34,537	-	34,537	
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	100.000%	-	-	-	
73	887	MAINTENANCE OF MAINS	8,990,940	100.000%	8,990,940	-	8,990,940	
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	658,771	100.000%	658,771	-	658,771	
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	865,145	100.000%	865,145	-	865,145	
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	772,106	100.000%	772,106	-	772,106	
77	892	MAINTENANCE OF SERVICES	3,018,716	100.000%	3,018,716	(2,203,653)	815,063	
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL GAS 100%
74	894	MAINTENANCE OF OTHER EQUIPMENT	549,267	100.000%	549,267	-	549,267	
75		TOTAL DISTRIBUTION EXPENSES	39,026,153		39,026,153	(2,183,867)	36,842,286	
76		CUSTOMER ACCOUNTS EXPENSES:						
77	901	CUSTOMER ACCTS SUPERVISION	1,244,596	100.000%	1,244,596	-	1,244,596	
78	902	METER READING EXPENSES	1,000,317	100.000%	1,000,317	-	1,000,317	
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	5,349,040	100.000%	5,349,040	157,138	5,506,178	
80	904	UNCOLLECTIBLE ACCOUNTS	1,260,365	100.000%	1,260,365	(277,410)	982,955	
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	1,533	100.000%	1,533	-	1,533	
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	8,855,851		8,855,851	(120,272)	8,735,579	
83		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	60,226	100.000%	60,226	-	60,226	
85	908	CUSTOMER ASSISTANCE EXPENSES	3,859,039	100.000%	3,859,039	(3,620,436)	238,603	
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	387,283	100.000%	387,283	-	387,283	
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	438,205	100.000%	438,205	(36,338)	401,867	
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	4,744,753		4,744,753	(3,656,774)	1,087,980	
89		SALES EXPENSES:						
90	911	SALES SUPERVISION	-	100.000%	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
92	913	ADVERTISING EXPENSES	62,714	100.000%	62,714	-	62,714	
93	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
94		TOTAL SALES EXPENSES	62,714		62,714	-	62,714	
95		ADMINISTRATIVE AND GENERAL EXPENSES:						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	7,466,903	100.000%	7,466,903	(185)	7,466,718	
97	921	OFFICE SUPPLIES AND EXPENSES	1,819,092	100.000%	1,819,092	(376)	1,818,716	
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(856,428)	100.000%	(856,428)	-	(856,428)	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL GAS 100%
99	923	OUTSIDE SERVICES	4,815,584	100.000%	4,815,584	819,757	5,635,342	
100	924	PROPERTY INSURANCE	707,492	100.000%	707,492	-	707,492	
101	925	INJURIES AND DAMAGES	1,846,434	100.000%	1,846,434	517	1,846,951	
102	926	EMPLOYEE PENSION AND BENEFITS	6,655,849	100.000%	6,655,849	-	6,655,849	
103	927	FRANCHISE REQUIREMENTS	-	100.000%	-	-	-	
104	928	REGULATORY COMMISSION EXPENSES	506	100.000%	506	-	506	
105	929	DUPLICATE CHARGES--CREDIT	(302,337)	100.000%	(302,337)	-	(302,337)	
106	930.1	GENERAL ADVERTISING EXPENSES	295,837	100.000%	295,837	-	295,837	
107	930.2	MISC GENERAL EXPENSES	294,568	100.000%	294,568	28,252	322,819	
108	931	RENTS	464,683	100.000%	464,683	-	464,683	
109	935	MAINTENANCE OF GENERAL PLANT	3,268,020	100.000%	3,268,020	-	3,268,020	
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	26,476,203		26,476,203	847,965	27,324,168	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	204,531,859		204,531,859	(115,279,668)	89,252,191	
112	403-404	DEPRECIATION AND AMORTIZATION	50,734,717	100.000%	50,734,717	(3,337,269)	47,397,448	
113	407.3	REGULATORY DEBITS	2,588,199	100.000%	2,588,199	(2,588,199)	-	
114	407.4	REGULATORY CREDITS	(215,533)	100.000%	(215,533)	215,533	-	
115	408.1	TAXES OTHER THAN INCOME TAXES	15,692,933	100.000%	15,692,933	(1,132,103)	14,560,830	
116	409-411	FEDERAL INCOME TAXES	16,884,409	100.000%	16,884,409	(3,025,953)	13,858,457	
117	409-411	STATE INCOME TAXES	4,251,218	100.000%	4,251,218	(761,347)	3,489,871	
118	411.4	INVESTMENT TAX CREDIT	-	100.000%	-	-	-	
119	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	100.000%	-	-	-	
120		**TOTAL OPERATING EXPENSES**	294,467,802		294,467,802	(125,909,005)	168,558,797	
121		**NET OPERATING INCOME**	95,887,790		95,887,790	(2,652,180)	93,235,610	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL GAS 100%
1		**OPERATING REVENUES**						
2		SALES OF GAS:						
3	480	RESIDENTIAL	275,485,868	100.000%	275,485,868	(103,764,639)	171,721,230	
4	481.1	COMMERCIAL	112,001,047	100.000%	112,001,047	(51,184,806)	60,816,241	
5	481.2	INDUSTRIAL	9,943,515	100.000%	9,943,515	(5,726,834)	4,216,681	
6	482	OTHER SALES TO PUBLIC AUTHORITIES	10,998,130	100.000%	10,998,130	(5,181,038)	5,817,093	
7		TOTAL SALES TO ULTIMATE CONSUMERS	408,428,560		408,428,560	(165,857,316)	242,571,244	
8	483-484	SALES FOR RESALE	3,212,237	100.000%	3,212,237	(965,058)	2,247,178	
9	496	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
10		TOTAL SALES OF GAS	411,640,797		411,640,797	(166,822,374)	244,818,423	
11		OTHER OPERATING REVENUES:						
12	487	FORFEITED DISCOUNTS	1,172,623	100.000%	1,172,623	-	1,172,623	
13	488	MISCELLANEOUS SERVICE REVENUE	192,129	100.000%	192,129	-	192,129	
14	489	TRANSPORTATION OF GAS OF OTHERS	12,073,289	100.000%	12,073,289	(27,243)	12,046,046	
15	493	RENT FROM GAS PROPERTY	164,722	100.000%	164,722	-	164,722	
16	495	OTHER GAS REVENUE	30,215	100.000%	30,215	-	30,215	
17		TOTAL OTHER OPERATING REVENUES	13,632,978		13,632,978	(27,243)	13,605,735	
18		**TOTAL OPERATING REVENUES**	425,273,775		425,273,775	(166,849,618)	258,424,157	
19		**OPERATING EXPENSES**						
20		OPERATION AND MAINTENANCE EXPENSES:						
21		OTHER GAS SUPPLY EXPENSES:						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	143,573,427	100.000%	143,573,427	(143,573,427)	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	100.000%	-	-	-	
24	805	OTHER GAS PURCHASES	-	100.000%	-	-	-	
25	806	EXCHANGE GAS	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL GAS 100%
26	807	PURCHASED GAS EXPENSE	1,055,619	100.000%	1,055,619	-	1,055,619	
27	808	GAS WITHDRAWN FROM STORAGE	(3,283,585)	100.000%	(3,283,585)	3,283,585	-	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(152,545)	100.000%	(152,545)	-	(152,545)	
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	100.000%	-	-	-	
30	813	OTHER GAS SUPPLY EXPENSES	-	100.000%	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	141,192,916		141,192,916	(140,289,842)	903,074	
32		UNDERGROUND STORAGE EXPENSES:						
33	814	OPERATION SUPERVISION AND ENGINEERING	1,417,292	100.000%	1,417,292	-	1,417,292	
34	816	WELLS EXPENSE	34,402	100.000%	34,402	-	34,402	
35	817	LINES EXPENSE	650,563	100.000%	650,563	-	650,563	
36	818	COMPRESSOR STATION EXPENSES	2,176,010	100.000%	2,176,010	-	2,176,010	
37	819	COMPRESSOR STATION FUEL AND POWER	161,545	100.000%	161,545	-	161,545	
38	821	PURIFICATION EXPENSES	2,175,638	100.000%	2,175,638	-	2,175,638	
39	823	GAS LOSSES	312,000	100.000%	312,000	(312,000)	-	
40	824	OTHER EXPENSES	-	100.000%	-	-	-	
41	825	STORAGE WELL ROYALTIES	131,647	100.000%	131,647	-	131,647	
42	826	RENTS-STORAGE FIELDS	-	100.000%	-	-	-	
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	788,627	100.000%	788,627	-	788,627	
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	712,901	100.000%	712,901	-	712,901	
45	833	MAINTENANCE OF LINES	826,849	100.000%	826,849	-	826,849	
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	771,091	100.000%	771,091	-	771,091	
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	608	100.000%	608	-	608	
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	623,121	100.000%	623,121	-	623,121	
49	837	MAINTENANCE OF OTHER EQUIPMENT	426,292	100.000%	426,292	-	426,292	
50		TOTAL UNDERGROUND STORAGE EXPENSES	11,208,585		11,208,585	(312,000)	10,896,585	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL GAS 100%
51		TRANSMISSION EXPENSES:						
52	850	OPERATION SUPERVISION AND ENGINEERING	-	0.000%	-	-	-	
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	821,078	100.000%	821,078	-	821,078	
54	852	COMMUNICATION SYSTEM EXPENSES	-	100.000%	-	-	-	
55	856	MAIN EXPENSES	857,527	100.000%	857,527	-	857,527	
56	859	OTHER EXPENSES	94,788	100.000%	94,788	-	94,788	
57	860	RENTS-GAS TRANSMISSION	48,843	100.000%	48,843	-	48,843	
58	863	MAINTENANCE OF MAINS	5,347,909	100.000%	5,347,909	(144,000)	5,203,909	
59		TOTAL TRANSMISSION EXPENSES	7,170,145		7,170,145	(144,000)	7,026,145	
60		DISTRIBUTION EXPENSES:						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	1,255,129	100.000%	1,255,129	-	1,255,129	
63	874	MAINS AND SERVICES EXPENSES	8,598,060	100.000%	8,598,060	-	8,598,060	
64	875	MEASURING AND REGULATING STATION EXP - GEN.	1,518,045	100.000%	1,518,045	-	1,518,045	
65	876	MEASURING AND REGULATING STATION EXP - IND.	587,866	100.000%	587,866	-	587,866	
66	877	MEASURING AND REGULATING STATION EXP - CG	200,170	100.000%	200,170	-	200,170	
67	878	METER AND HOUSE REGULATOR EXPENSE	4,551,645	100.000%	4,551,645	-	4,551,645	
68	879	CUSTOMER INSTALLATIONS EXPENSE	58,717	100.000%	58,717	-	58,717	
69	880	OTHER EXPENSES	9,440,169	100.000%	9,440,169	(36,000)	9,404,169	
70	881	RENTS-GAS DISTRIBUTION	37,381	100.000%	37,381	-	37,381	
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	100.000%	-	-	-	
73	887	MAINTENANCE OF MAINS	9,307,260	100.000%	9,307,260	-	9,307,260	
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	556,550	100.000%	556,550	-	556,550	
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	999,455	100.000%	999,455	-	999,455	
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	934,478	100.000%	934,478	-	934,478	
77	892	MAINTENANCE OF SERVICES	3,070,291	100.000%	3,070,291	(3,006,037)	64,254	
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL GAS 100%
74	894	MAINTENANCE OF OTHER EQUIPMENT	614,048	100.000%	614,048	-	614,048	
75		TOTAL DISTRIBUTION EXPENSES	41,729,265		41,729,265	(3,042,037)	38,687,228	
76		CUSTOMER ACCOUNTS EXPENSES:						
77	901	CUSTOMER ACCTS SUPERVISION	1,358,416	100.000%	1,358,416	-	1,358,416	
78	902	METER READING EXPENSES	238,778	100.000%	238,778	-	238,778	
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	5,597,267	100.000%	5,597,267	-	5,597,267	
80	904	UNCOLLECTIBLE ACCOUNTS	912,817	100.000%	912,817	(268,735)	644,083	
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	100.000%	-	-	-	
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	8,107,279		8,107,279	(268,735)	7,838,544	
83		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	53,165	100.000%	53,165	-	53,165	
85	908	CUSTOMER ASSISTANCE EXPENSES	7,782,778	100.000%	7,782,778	(7,639,634)	143,144	
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	387,723	100.000%	387,723	-	387,723	
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	407,525	100.000%	407,525	-	407,525	
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	8,631,191		8,631,191	(7,639,634)	991,557	
89		SALES EXPENSES:						
90	911	SALES SUPERVISION	-	100.000%	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
92	913	ADVERTISING EXPENSES	1,880	100.000%	1,880	-	1,880	
93	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
94		TOTAL SALES EXPENSES	1,880		1,880	-	1,880	
95		ADMINISTRATIVE AND GENERAL EXPENSES:						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	8,422,918	100.000%	8,422,918	-	8,422,918	
97	921	OFFICE SUPPLIES AND EXPENSES	1,682,716	100.000%	1,682,716	-	1,682,716	
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(854,980)	100.000%	(854,980)	-	(854,980)	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	ALL GAS 100%
99	923	OUTSIDE SERVICES	4,442,116	100.000%	4,442,116	-	4,442,116	
100	924	PROPERTY INSURANCE	744,345	100.000%	744,345	-	744,345	
101	925	INJURIES AND DAMAGES	1,498,027	100.000%	1,498,027	-	1,498,027	
102	926	EMPLOYEE PENSION AND BENEFITS	8,882,465	100.000%	8,882,465	-	8,882,465	
103	927	FRANCHISE REQUIREMENTS	-	100.000%	-	-	-	
104	928	REGULATORY COMMISSION EXPENSES	118,943	100.000%	118,943	-	118,943	
105	929	DUPLICATE CHARGES--CREDIT	(411,769)	100.000%	(411,769)	-	(411,769)	
106	930.1	GENERAL ADVERTISING EXPENSES	309,953	100.000%	309,953	-	309,953	
107	930.2	MISC GENERAL EXPENSES	(1,529,443)	100.000%	(1,529,443)	-	(1,529,443)	
108	931	RENTS	227,459	100.000%	227,459	-	227,459	
109	935	MAINTENANCE OF GENERAL PLANT	5,392,967	100.000%	5,392,967	-	5,392,967	
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	28,925,716		28,925,716	-	28,925,716	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	246,966,977		246,966,977	(151,696,248)	95,270,729	
112	403-404	DEPRECIATION AND AMORTIZATION	70,578,091	100.000%	70,578,091	(3,945,566)	66,632,525	
113	407.3	REGULATORY DEBITS	(282,915)	100.000%	(282,915)	-	(282,915)	
114	407.4	REGULATORY CREDITS	-	0.000%	-	-	-	
115	408.1	TAXES OTHER THAN INCOME TAXES	18,673,802	100.000%	18,673,802	(1,396,594)	17,277,208	
116	409-411	FEDERAL INCOME TAXES	9,841,735	100.000%	9,841,735	(1,808,762)	8,032,973	
117	409-411	STATE INCOME TAXES	2,418,959	100.000%	2,418,959	(456,289)	1,962,670	
118	411.4	INVESTMENT TAX CREDIT	-	100.000%	-	-	-	
119	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	100.000%	-	-	-	
120		**TOTAL OPERATING EXPENSES**	348,196,649		348,196,649	(159,303,459)	188,893,190	
121		**NET OPERATING INCOME**	77,077,126		77,077,126	(7,546,159)	69,530,968	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
COMPARISON OF GAS UTILITY ACTIVITY
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2
SHEET 1 OF 4
WITNESS: A. M. FACKLER

Line No.	Acct No.	Account Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
1	403-404	DEPRECIATION AND AMORTIZATION EXPENSE	4,150,429	4,155,942	4,167,097	4,166,381	4,147,951	4,141,677	4,289,154	4,283,529	4,295,403	4,305,550	4,314,586	4,317,019	50,734,717
2	407.3	REGULATORY DEBITS	415,913	-	-	680,806	-	-	694,981	-	-	796,499	-	-	2,588,199
3	407.4	REGULATORY CREDITS	(13,235)	(13,647)	(13,763)	(14,852)	(15,253)	(20,895)	(19,431)	(19,729)	(20,022)	(21,319)	(21,571)	(21,814)	(215,533)
4	408.1	TAXES OTHER THAN INCOME TAXES	1,271,706	1,283,109	1,259,208	880,616	1,288,211	1,295,454	1,410,192	1,413,831	1,399,453	1,389,635	1,405,704	1,395,815	15,692,933
5	411.8	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
6	480	RESIDENTIAL REVENUE	(9,531,039)	(13,633,401)	(22,999,314)	(35,537,135)	(46,292,266)	(35,390,428)	(29,705,123)	(18,037,294)	(12,168,377)	(10,113,468)	(9,869,975)	(9,841,716)	(253,119,537)
7	481.1	COMMERCIAL REVENUE	(4,104,877)	(5,392,172)	(8,948,097)	(13,748,416)	(18,526,657)	(14,439,654)	(11,817,986)	(7,181,649)	(5,136,359)	(4,096,151)	(4,037,435)	(4,031,267)	(101,460,719)
8	481.2	INDUSTRIAL REVENUE	(427,803)	(611,508)	(828,685)	(1,175,728)	(1,312,872)	(977,043)	(992,242)	(612,785)	(542,292)	(470,938)	(465,557)	(476,489)	(8,893,943)
9	482	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(332,231)	(490,391)	(913,704)	(1,380,751)	(1,982,190)	(1,615,867)	(1,198,502)	(687,225)	(462,176)	(351,802)	(343,201)	(341,886)	(10,099,927)
10	483-484	SALES FOR RESALE REVENUE	(236,191)	(266,003)	(262,105)	(280,067)	(294,128)	(273,168)	(268,661)	(238,513)	(259,842)	(262,323)	(238,262)	(239,207)	(3,118,469)
11	487	FORFEITED DISCOUNTS	(36,355)	(47,511)	(29,350)	(69,680)	(186,416)	(201,455)	(163,662)	(107,023)	(84,844)	(62,732)	(57,217)	(66,318)	(1,112,563)
12	488	MISCELLANEOUS SERVICE REVENUE	(6,409)	(8,749)	(9,544)	(12,805)	(9,780)	(10,256)	(17,306)	(21,086)	(29,326)	(19,678)	(13,794)	(12,543)	(171,275)
13	489	TRANSPORTATION OF GAS OF OTHERS	(982,004)	(1,101,070)	(1,071,748)	(938,141)	(1,030,571)	(1,078,945)	(982,957)	(962,342)	(968,211)	(977,232)	(989,326)	(1,001,235)	(12,083,783)
14	493	RENT FROM GAS PROPERTY	(13,898)	(13,891)	(13,900)	(12,410)	(14,329)	(14,446)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(165,236)
15	495	OTHER GAS REVENUE	(3,190)	(3,761)	(3,118)	(90,932)	(6,909)	(7,122)	(2,518)	(2,518)	(2,518)	(2,518)	(2,518)	(2,518)	(130,140)
16	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	5,513,393	7,180,782	9,561,511	12,421,430	23,880,037	16,534,916	11,772,825	6,481,671	6,365,785	6,770,527	7,638,501	7,720,342	121,841,720
17	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
18	805	OTHER GAS PURCHASES	402,398	(100,215)	(627,641)	(2,267,184)	(8,495,036)	(7,705,655)	-	-	-	-	-	-	(18,793,333)
19	806	EXCHANGE GAS	(472,090)	(590,124)	895,046	2,473,390	3,098,860	1,920,620	-	-	-	-	-	-	7,325,702
20	807	PURCHASED GAS EXPENSE	94,872	106,797	96,246	101,130	104,508	85,208	89,050	92,923	128,162	80,969	81,995	84,223	1,146,083
21	808	GAS WITHDRAWN FROM STORAGE	(3,296,095)	(2,475,300)	(1,067,466)	4,887,162	8,764,334	6,356,541	3,951,087	1,010,706	(2,722,906)	(4,537,212)	(5,646,936)	(5,722,701)	(498,785)
22	810	GAS USED FOR COMPRESSOR STATION FUEL	(8)	(23)	(471)	(36,931)	(79,659)	(100,225)	(16,500)	(29,749)	(20,650)	2,000	1,000	1,000	(280,215)
23	812	GAS USED FOR OTHER UTILITY OPERATIONS	(6,843)	(5,612)	(7,146)	(16,684)	(26,354)	(28,327)	-	-	-	-	-	-	(90,965)
24	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
25	814	OPERATION SUPERVISION AND ENGINEERING	83,639	67,603	86,517	95,681	69,770	71,275	61,972	100,360	112,369	111,059	116,075	112,457	1,088,776
26	816	WELLS EXPENSE	3,685	3,975	1,144	3,585	3,629	3,135	4,149	4,633	4,003	4,149	4,149	4,876	45,109
27	817	LINES EXPENSE	47,081	29,739	29,374	37,039	35,059	23,207	32,607	46,248	53,975	50,838	146,527	45,035	576,729
28	818	COMPRESSOR STATION EXPENSES	223,125	145,754	189,286	204,895	173,481	104,770	120,458	173,615	156,277	143,797	161,563	179,856	1,976,878
29	819	COMPRESSOR STATION FUEL AND POWER	8	23	471	36,931	79,659	100,225	16,500	31,749	22,650	-	-	-	288,215
30	821	PURIFICATION EXPENSES	3	15	799,149	278,650	168,990	147,284	207,639	145,252	91,879	86,023	46,979	45,255	2,017,118
31	823	GAS LOSSES	28,040	28,213	28,336	69,865	28,337	28,336	18,167	18,167	18,167	21,167	26,167	31,167	344,128
32	824	OTHER EXPENSES	1,950	1,950	1,950	1,950	(3,529)	16	-	-	-	-	-	-	4,285
33	825	STORAGE WELL ROYALTIES	8,733	7,603	3,064	6,433	13,669	1,373	163	41,048	1,622	2,879	18,495	3,258	108,340
34	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	-	-	-	-	-	-	-
35	830	MAINTENANCE SUPERVISION AND ENGINEERING	36,374	37,442	31,265	44,697	36,954	32,673	32,920	55,410	72,634	60,475	64,439	62,747	568,031
36	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	232,770	-	6,219	5,653	1,405	3,896	30,251	158,224	162,702	149,741	750,861
37	833	MAINTENANCE OF LINES	72,913	78,365	46,733	35,751	59,212	54,284	65,915	66,761	73,830	91,539	87,844	77,150	810,295
38	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	66,879	53,190	32,933	128,469	62,981	85,626	83,605	59,729	47,149	56,708	65,763	50,418	793,449
39	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	-	-	48	51	48	46	49	48	290
40	836	MAINTENANCE OF PURIFICATION EQUIPMENT	69,100	67,401	58,856	34,049	76,212	53,840	32,315	49,511	38,687	56,455	146,020	52,383	734,829
41	837	MAINTENANCE OF OTHER EQUIPMENT	50,331	72,901	38,975	37,421	72,536	37,361	32,304	47,832	37,469	37,160	34,873	42,359	541,524
42	850	OPERATION SUPERVISION AND ENGINEERING	9,865	6,732	6,191	12,194	6,024	-	-	-	-	-	-	-	41,005
43	851	SYSTEM CONTROL AND LOAD DISPATCHING	75,342	81,495	64,677	92,974	78,524	80,570	66,592	61,752	65,732	63,846	65,094	66,700	863,299
44	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
45	856	MAIN EXPENSES	79,053	83,604	57,307	69,897	50,802	43,556	43,656	74,270	60,912	62,568	83,493	106,852	815,969
46	859	OTHER EXPENSES	68,875	85,466	77,804	93,836	88,654	71,390	38,578	31,941	31,683	4,092	8,040	4,294	604,653
47	860	RENTS-GAS TRANSMISSION	6,626	9,277	-	-	2,086	1,098	20,839	1,052	4,886	-	749	1,282	47,894
48	863	MAINTENENACE OF MAINS	57,500	221,355	162,403	150,408	46,942	82,954	96,236	163,947	358,222	160,408	95,757	98,170	1,694,303
49	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
50	871	DISTRIBUTION LOAD DISPATCHING	99,008	103,327	86,606	148,865	116,935	106,916	101,309	94,437	100,523	97,639	99,546	100,474	1,255,586
51	874	MAINS AND SERVICES EXPENSES	620,686	941,098	685,015	678,998	555,812	670,005	980,580	853,530	932,151	930,586	834,853	840,043	9,523,356
52	875	MEASURING AND REGULATING STATION EXP - GEN.	27,076	52,537	33,561	25,979	21,570	22,416	102,766	100,764	127,321	132,777	138,194	133,535	918,497
53	876	MEASURING AND REGULATING STATION EXP - IND.	11,288	10,983	12,833	22,668	26,162	11,300	57,637	41,297	38,781	37,756	36,769	37,576	345,052
54	877	MEASURING AND REGULATING STATION EXP - CG	28,614	18,274	15,595	12,866	32,506	17,222	16,292	15,042	15,501	23,453	16,288	16,396	228,050
55	878	METER AND HOUSE REGULATOR EXPENSE	216,159	276,321	365,917	309,685	367,183	408,492	205,082	352,104	306,807	199,746	316,866	366,917	3,691,280
56	879	CUSTOMER INSTALLATIONS EXPENSE	23,387	21,462	22,666	47,269	40,054	33,717	21,932	24,960	24,161	23,834	24,588	22,981	331,009
57	880	OTHER EXPENSES	598,359	553,013	533,621	634,801	805,161	566,944	699,816	683,550	670,865	679,042	715,230	703,437	7,843,840
58	881	RENTS-GAS DISTRIBUTION	2,514	646	-	644	1,146	-	11,775	-	1,716	2,177	10,654	3,267	34,537
59	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
60	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
61	887	MAINTENANCE OF MAINS	662,570	815,847	687,668	928,987	634,486	708,641	801,015	792,870	783,895	739,356	729,752	705,853	8,990,940
62	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	105,656	113,371	84,455	31,115	37,745	44,607	41,041	38,549	40,629	39,591	41,335	40,675	658,771
63	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	24,414	48,774	20,763	106,041	126,598	115,624	43,547	41,359	86,149	82,833	84,191	84,852	865,145
64	891	MTCE MEASURING AND REGULATING STATION EXP - CG	126,528	42,733	37,261	65,772	71,192	65,650	80,967	53,756	56,753	57,609	53,409	60,475	772,106
65	892	MAINTENANCE OF SERVICES	317,139	536,781	584,025	399,486	456,316	348,085	109,957	44,810	36,818	41,744	44,776	98,779	3,018,716
66	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	-	-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
COMPARISON OF GAS UTILITY ACTIVITY
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: _____ ORIGINAL _____ UPDATED __X__ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2
SHEET 2 OF 4
WITNESS: A. M. FACKLER

Line No.	Acct No.	Account Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
67	894	MAINTENANCE OF OTHER EQUIPMENT	45,898	22,424	59,923	60,913	28,801	33,638	50,887	49,763	49,525	49,094	49,132	49,270	549,267
68	901	CUSTOMER ACCTS SUPERVISION	107,467	107,824	92,271	107,799	104,080	92,656	99,609	107,456	108,308	103,151	106,249	107,726	1,244,596
69	902	METER READING EXPENSES	123,562	100,808	120,114	78,541	86,913	85,862	83,554	84,372	71,535	72,269	62,387	30,401	1,000,317
70	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	256,447	668,709	588,490	241,066	666,520	586,650	77,255	688,863	615,480	(5,175)	480,659	484,077	5,349,040
71	904	UNCOLLECTIBLE ACCOUNTS	28,121	99,674	195,377	359,935	299,549	67,263	49,225	11,745	17,741	34,678	46,597	50,461	1,260,365
72	905	MISC CUSTOMER ACCOUNTS EXPENSE	450	(450)	1,522	-	11	-	-	-	-	-	-	-	1,533
73	907	CUSTOMER SERVICE AND INFO SUPERVISION	5,282	5,109	4,258	4,705	4,708	4,577	3,552	5,612	5,438	5,614	5,664	5,708	60,226
74	908	CUSTOMER ASSISTANCE EXPENSES	139,926	245,366	123,120	410,113	230,576	186,810	347,110	466,928	376,381	466,048	456,098	410,562	3,859,039
75	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	14,351	78,063	46,060	(10,976)	484	19,311	60,332	23,832	43,832	48,832	26,332	36,832	387,283
76	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	15,090	52,558	89,972	62,833	19,591	17,418	16,931	19,427	55,809	11,381	45,588	31,608	438,205
77	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
78	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	913	ADVERTISING EXPENSES	2,122	3,658	6,700	40,106	688	6,072	952	-	-	2,415	-	-	62,714
80	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
81	920	ADMINISTRATIVE AND GENERAL SALARIES	653,052	697,043	495,239	207,144	512,524	758,095	812,720	676,090	662,810	634,591	700,621	656,974	7,466,903
82	921	OFFICE SUPPLIES AND EXPENSES	158,716	153,497	1,876,185	(1,497,214)	244,421	27,372	164,149	138,178	134,690	129,138	151,194	138,767	1,819,092
83	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(71,728)	(75,132)	(74,343)	(84,035)	(64,112)	(73,555)	(74,797)	(68,257)	(66,977)	(64,531)	(71,892)	(67,068)	(856,428)
84	923	OUTSIDE SERVICES	468,340	564,015	(1,062,655)	2,101,271	234,054	258,058	447,145	331,694	335,510	425,397	351,353	361,404	4,815,584
85	924	PROPERTY INSURANCE	49,044	47,739	128,995	32,109	52,010	40,577	57,784	75,957	55,704	55,704	55,704	56,165	707,492
86	925	INJURIES AND DAMAGES	76,021	84,254	382,935	524,323	23,664	172,138	96,187	96,117	95,327	94,813	95,561	105,094	1,846,434
87	926	EMPLOYEE PENSION AND BENEFITS	664,308	664,518	600,654	17,212	582,657	519,444	608,245	634,533	592,154	569,206	610,274	592,644	6,655,849
88	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
89	928	REGULATORY COMMISSION EXPENSES	2,716	(2,716)	506	-	-	-	-	-	-	-	-	-	506
90	929	DUPLICATE CHARGES--CREDIT	(88)	(1,489)	(500)	(26,686)	(43,825)	(47,470)	(73,985)	(73,985)	(34,309)	-	-	-	(302,337)
91	930.1	GENERAL ADVERTISING EXPENSES	32,832	32,705	33,180	22,550	476	48,655	16,873	39,633	17,233	17,233	17,233	17,233	295,837
92	930.2	MISC GENERAL EXPENSES	71,504	137,872	130,673	92,859	(50,346)	193,509	(40,184)	(43,094)	(45,369)	(46,948)	(49,472)	(56,438)	294,568
93	931	RENTS	37,386	47,063	41,472	31,139	43,236	38,371	25,726	36,457	36,457	36,457	45,458	45,458	464,683
94	935	MAINTENANCE OF GENERAL PLANT	50,639	54,752	44,657	42,763	436,525	400,281	366,418	402,033	331,788	362,489	418,982	356,692	3,268,020
95		OPERATING (INCOME) LOSS	(829,580)	(3,621,616)	(11,772,953)	(22,304,432)	(29,126,238)	(23,945,094)	(15,545,852)	(6,613,375)	(2,278,868)	(322,487)	(172,778)	(490,144)	(117,023,417)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
COMPARISON OF GAS UTILITY ACTIVITY
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2
SHEET 3 OF 4
WITNESS: A. M. FACKLER

Line No.	Acct No.	Account Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
1	403-404	DEPRECIATION AND AMORTIZATION EXPENSE	5,823,302	5,831,512	5,846,287	5,863,501	5,860,932	5,858,146	5,869,649	5,884,984	5,885,699	5,888,855	5,915,499	6,049,724	70,578,091
2	407.3	REGULATORY DEBITS	(23,576)	(23,576)	(23,576)	(23,576)	(23,576)	(23,576)	(23,576)	(23,576)	(23,576)	(23,576)	(23,576)	(23,576)	(282,915)
3	407.4	REGULATORY CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
4	408.1	TAXES OTHER THAN INCOME TAXES	1,564,310	1,547,791	1,569,800	1,565,750	1,537,501	1,558,676	1,566,427	1,556,581	1,570,561	1,565,142	1,529,119	1,542,145	18,673,802
5	411.8	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
6	480	RESIDENTIAL REVENUE	(46,891,733)	(40,160,333)	(31,268,436)	(18,891,718)	(12,908,530)	(10,752,434)	(10,493,869)	(10,452,731)	(10,447,535)	(15,466,745)	(26,979,617)	(40,772,187)	(275,485,868)
7	481.1	COMMERCIAL REVENUE	(18,925,675)	(15,837,984)	(12,563,615)	(7,591,090)	(5,518,216)	(4,404,864)	(4,349,037)	(4,347,280)	(4,583,685)	(6,547,935)	(10,918,700)	(16,412,966)	(112,001,047)
8	481.2	INDUSTRIAL REVENUE	(1,340,530)	(1,198,283)	(1,066,526)	(651,566)	(590,708)	(514,258)	(510,631)	(525,218)	(550,691)	(677,764)	(1,048,525)	(1,268,814)	(9,943,515)
9	482	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(1,984,054)	(1,642,369)	(1,273,408)	(722,515)	(491,887)	(372,926)	(364,141)	(364,245)	(390,519)	(599,464)	(1,097,184)	(1,695,420)	(10,998,130)
10	483-484	SALES FOR RESALE REVENUE	(267,535)	(266,186)	(253,641)	(252,474)	(267,439)	(270,764)	(262,413)	(263,557)	(263,053)	(267,761)	(276,436)	(300,979)	(3,212,237)
11	487	FORFEITED DISCOUNTS	(184,789)	(221,994)	(163,662)	(107,023)	(84,844)	(62,732)	(57,217)	(66,318)	(44,458)	(45,205)	(43,954)	(90,427)	(1,172,623)
12	488	MISCELLANEOUS SERVICE REVENUE	(13,239)	(14,615)	(17,927)	(21,392)	(29,631)	(19,983)	(14,039)	(12,727)	(12,103)	(12,391)	(12,343)	(11,741)	(192,129)
13	489	TRANSPORTATION OF GAS OF OTHERS	(974,205)	(975,895)	(1,019,337)	(1,002,007)	(1,007,021)	(996,627)	(1,009,746)	(1,021,566)	(1,008,218)	(1,023,439)	(1,028,660)	(1,006,566)	(12,073,289)
14	493	RENT FROM GAS PROPERTY	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(164,722)
15	495	OTHER GAS REVENUE	(2,518)	(2,518)	(2,518)	(2,518)	(2,518)	(2,518)	(2,518)	(2,518)	(2,518)	(2,518)	(2,518)	(2,518)	(30,215)
16	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	21,106,614	16,514,258	13,278,539	7,078,108	7,003,541	7,425,281	8,351,833	8,422,645	8,476,963	10,720,724	15,846,761	19,348,160	143,573,427
17	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
18	805	OTHER GAS PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
19	806	EXCHANGE GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
20	807	PURCHASED GAS EXPENSE	88,889	85,176	90,589	89,952	120,661	82,242	85,237	82,968	86,716	88,204	85,967	69,019	1,055,619
21	808	GAS WITHDRAWN FROM STORAGE	8,849,645	8,383,662	4,257,138	1,079,281	(2,992,553)	(4,947,927)	(6,122,290)	(6,190,297)	(5,972,132)	(4,927,061)	(975,443)	6,274,391	(3,283,585)
22	810	GAS USED FOR COMPRESSOR STATION FUEL	(28,500)	(22,870)	(16,500)	(29,749)	(20,650)	2,000	1,000	1,000	1,000	-	-	(39,276)	(152,545)
23	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
24	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
25	814	OPERATION SUPERVISION AND ENGINEERING	120,663	115,660	126,388	122,882	109,369	122,099	120,956	117,438	126,043	120,694	104,802	110,299	1,417,292
26	816	WELLS EXPENSE	2,623	2,574	2,721	3,211	2,574	2,721	2,721	3,456	2,843	2,966	3,089	2,905	34,402
27	817	LINES EXPENSE	51,259	44,314	51,050	47,049	54,649	54,664	69,058	89,871	51,177	48,500	42,091	46,881	650,563
28	818	COMPRESSOR STATION EXPENSES	168,426	208,635	181,023	166,958	167,428	161,591	182,717	197,256	169,076	200,858	185,775	186,269	2,176,010
29	819	COMPRESSOR STATION FUEL AND POWER	28,500	22,870	16,500	31,749	22,650	-	-	-	-	-	-	39,276	161,545
30	821	PURIFICATION EXPENSES	159,780	159,153	163,019	146,700	90,446	605,117	291,524	144,242	143,471	49,219	51,244	171,723	2,175,638
31	823	GAS LOSSES	24,167	19,167	18,167	18,167	18,167	21,167	26,167	31,167	33,167	35,167	36,167	31,167	312,000
32	824	OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
33	825	STORAGE WELL ROYALTIES	9,784	1,441	163	43,548	1,622	2,879	18,495	3,258	11,321	12,416	3,234	23,486	131,647
34	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	-	-	-	-	-	-	-
35	830	MAINTENANCE SUPERVISION AND ENGINEERING	67,918	65,089	69,525	68,993	60,835	66,844	67,654	65,899	69,233	67,425	59,065	60,149	788,627
36	832	MAINTENANCE OF RESERVOIRS AND WELLS	1,596	1,527	1,639	4,079	30,366	206,505	221,496	220,112	14,024	7,955	2,203	1,400	712,901
37	833	MAINTENANCE OF LINES	56,736	62,166	70,067	69,092	70,799	97,461	83,676	72,866	73,913	63,532	54,318	52,224	826,849
38	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	95,968	61,306	87,140	61,892	47,659	69,238	72,251	52,455	67,136	57,038	44,591	54,416	771,091
39	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	53	50	54	54	48	51	52	51	54	52	44	45	608
40	836	MAINTENANCE OF PURIFICATION EQUIPMENT	42,048	39,004	39,193	46,714	38,853	53,247	116,021	52,817	52,092	51,888	52,608	38,634	623,121
41	837	MAINTENANCE OF OTHER EQUIPMENT	30,389	31,177	34,928	48,915	37,146	37,627	34,842	43,232	32,717	35,248	30,982	29,089	426,292
42	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
43	851	SYSTEM CONTROL AND LOAD DISPATCHING	70,988	67,865	73,863	72,190	64,164	69,358	70,332	68,364	72,396	70,657	59,998	60,901	821,078
44	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
45	856	MAIN EXPENSES	57,646	53,402	57,341	55,165	61,100	65,868	85,096	85,675	77,162	126,241	64,760	68,072	857,527
46	859	OTHER EXPENSES	4,605	4,395	18,615	4,689	4,145	4,500	18,445	4,431	4,703	18,468	3,863	3,930	94,788
47	860	RENTS-GAS TRANSMISSION	872	1,087	21,360	1,078	5,008	-	767	1,314	6,715	2,425	-	8,217	48,843
48	863	MAINTENENACE OF MAINS	107,543	1,463,167	561,912	167,829	276,408	800,431	401,699	463,609	112,813	656,018	154,192	182,289	5,347,909
49	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
50	871	DISTRIBUTION LOAD DISPATCHING	108,561	103,785	112,428	110,400	98,125	106,068	107,558	104,548	110,714	108,055	91,753	93,135	1,255,129
51	874	MAINS AND SERVICES EXPENSES	763,556	691,888	952,516	802,650	735,472	705,443	658,440	659,860	666,957	710,516	666,111	584,652	8,598,060
52	875	MEASURING AND REGULATING STATION EXP - GEN.	117,407	112,491	123,240	135,253	124,434	138,196	144,705	139,975	142,751	130,742	105,276	103,575	1,518,045
53	876	MEASURING AND REGULATING STATION EXP - IND.	58,839	58,512	62,372	45,680	38,610	39,391	38,589	37,888	41,738	55,627	53,993	56,628	587,866
54	877	MEASURING AND REGULATING STATION EXP - CG	16,729	16,547	17,390	16,232	15,315	23,571	16,528	16,571	16,262	15,262	14,460	15,303	200,170
55	878	METER AND HOUSE REGULATOR EXPENSE	518,097	480,805	420,033	323,740	295,016	318,602	322,797	321,795	328,021	329,844	413,102	479,793	4,551,645
56	879	CUSTOMER INSTALLATIONS EXPENSE	3,253	3,430	3,538	5,894	5,718	6,076	5,792	4,563	4,529	6,718	4,870	4,337	58,717
57	880	OTHER EXPENSES	1,002,866	703,562	792,413	742,436	692,217	758,143	745,768	741,042	780,404	1,025,479	715,663	740,177	9,440,169
58	881	RENTS-GAS DISTRIBUTION	-	-	12,069	-	1,759	2,231	10,920	3,349	2,548	656	865	2,985	37,381
59	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
60	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
61	887	MAINTENANCE OF MAINS	740,942	717,502	888,510	839,359	783,367	831,230	784,900	761,257	790,806	768,484	690,116	710,787	9,307,260
62	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	45,600	42,758	45,306	44,664	39,720	42,884	54,469	60,303	61,013	43,684	37,713	38,436	556,550
63	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	84,435	79,644	84,905	83,313	74,572	88,962	90,023	87,880	93,286	88,159	71,076	73,201	999,455
64	891	MTCE MEASURING AND REGULATING STATION EXP - CG	74,257	74,101	79,575	83,420	75,492	83,456	79,764	81,177	83,918	75,753	72,640	70,924	934,478
65	892	MAINTENANCE OF SERVICES	156,187	147,101	163,683	193,533	322,989	352,348	355,936	359,718	361,943	315,739	167,480	173,634	3,070,291
66	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	-	-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
COMPARISON OF GAS UTILITY ACTIVITY
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: _____ ORIGINAL _____ UPDATED __X__ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2
SHEET 4 OF 4
WITNESS: A. M. FACKLER

Line No.	Acct No.	Account Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
67	894	MAINTENANCE OF OTHER EQUIPMENT	52,463	51,750	52,891	52,489	49,447	50,633	50,606	50,157	51,077	52,929	49,705	49,903	614,048
68	901	CUSTOMER ACCTS SUPERVISION	110,414	110,744	117,934	118,785	103,732	120,818	116,093	114,501	116,467	122,285	96,271	110,371	1,358,416
69	902	METER READING EXPENSES	19,796	19,416	20,755	20,666	18,548	20,684	20,590	20,143	20,737	20,866	17,635	18,941	238,778
70	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	450,753	538,802	475,290	468,108	446,354	473,503	465,705	471,354	471,179	475,962	414,928	445,329	5,597,267
71	904	UNCOLLECTIBLE ACCOUNTS	161,701	89,921	49,584	12,191	20,123	37,671	50,097	54,047	55,069	81,870	130,107	170,438	912,817
72	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
73	907	CUSTOMER SERVICE AND INFO SUPERVISION	3,965	4,002	5,030	4,776	3,846	5,019	4,610	4,655	4,904	4,921	3,406	4,032	53,165
74	908	CUSTOMER ASSISTANCE EXPENSES	646,601	645,754	650,073	650,127	643,428	649,685	657,766	648,601	655,883	649,691	641,046	644,123	7,782,778
75	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	50,894	23,894	56,394	21,894	41,894	21,894	24,394	34,894	41,894	23,894	23,894	21,894	387,723
76	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	19,131	20,008	29,525	21,218	47,584	29,551	24,428	21,641	29,427	55,265	22,533	87,213	407,525
77	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
78	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	913	ADVERTISING EXPENSES	-	-	470	-	-	470	-	-	470	-	-	470	1,880
80	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
81	920	ADMINISTRATIVE AND GENERAL SALARIES	797,309	751,789	815,108	685,451	639,410	677,024	709,354	663,795	694,817	684,530	630,300	674,031	8,422,918
82	921	OFFICE SUPPLIES AND EXPENSES	131,905	129,599	143,252	133,687	133,614	143,169	144,226	132,073	148,653	146,992	136,348	159,199	1,682,716
83	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(79,912)	(75,748)	(81,566)	(68,970)	(65,071)	(68,803)	(72,226)	(67,215)	(70,637)	(70,090)	(64,314)	(70,429)	(854,980)
84	923	OUTSIDE SERVICES	433,462	548,624	103,240	426,442	433,890	290,974	451,513	441,812	183,160	440,028	517,078	171,893	4,442,116
85	924	PROPERTY INSURANCE	76,008	53,156	53,156	81,091	59,825	59,825	59,825	60,300	60,019	60,380	60,380	60,380	744,345
86	925	INJURIES AND DAMAGES	138,340	123,335	124,508	124,352	122,686	123,879	124,202	123,519	124,443	124,130	121,966	122,668	1,498,027
87	926	EMPLOYEE PENSION AND BENEFITS	769,855	726,364	784,842	772,322	692,960	755,655	762,058	734,904	780,673	765,039	650,825	686,969	8,882,465
88	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
89	928	REGULATORY COMMISSION EXPENSES	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	118,943
90	929	DUPLICATE CHARGES--CREDIT	(76,257)	(76,257)	(73,985)	(73,985)	(34,309)	-	-	-	-	-	-	(76,976)	(411,769)
91	930.1	GENERAL ADVERTISING EXPENSES	15,501	61,592	15,501	37,901	15,501	15,501	15,501	15,501	15,501	70,952	15,501	15,501	309,953
92	930.2	MISC GENERAL EXPENSES	(132,556)	(141,315)	(131,626)	(135,390)	(137,770)	(139,346)	(135,286)	(138,266)	(139,492)	(92,999)	(108,199)	(97,198)	(1,529,443)
93	931	RENTS	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	227,459
94	935	MAINTENANCE OF GENERAL PLANT	476,251	407,568	456,734	495,735	397,549	429,530	456,192	422,044	427,132	466,382	471,714	486,134	5,392,967
95		OPERATING (INCOME) LOSS	(24,330,537)	(18,319,912)	(13,591,897)	(5,147,482)	(1,300,320)	2,208,180	1,909,615	1,599,181	1,013,912	(1,931,287)	(11,125,202)	(20,322,072)	(89,337,820)

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 57 - 807 KAR 5:001 Section 16(8)(d)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.

Response:

See attached.

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
D-2	JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025 AND FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
1		**OPERATING REVENUES**						
2		SALES OF ELECTRICITY:						
3	440	RESIDENTIAL	496,809,987	(5,091,452)	491,718,535	-	491,718,535	Variance reflects change in billing determinants from the base period to the forecasted period including the impacts of weather in the base period.
4	442.2	COMMERCIAL	403,134,916	(3,711,936)	399,422,980	-	399,422,980	Variance reflects change in billing determinants from the base period to the forecasted period including the impacts of weather in the base period.
5	442.3	INDUSTRIAL	174,618,751	2,272,603	176,891,354	-	176,891,354	Variance reflects change in billing determinants from the base period to the forecasted period.
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	1,376,360	(72,092)	1,304,268	-	1,304,268	Variance reflects change in billing determinants from the base period to the forecasted period.
7	445	OTHER SALES TO PUBLIC AUTHORITIES	98,347,599	834,937	99,182,536	-	99,182,536	Variance reflects change in billing determinants from the base period to the forecasted period.
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,174,287,613	(5,767,940)	1,168,519,673	-	1,168,519,673	
9	447	SALES FOR RESALE	26,848,430	3,757,732	30,606,162	(1,952,873)	28,653,289	Variance is driven by higher intercompany sales to KU, partially offset by the ECR off-system sales revenue proforma adjustment.
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,201,136,043	(2,010,207)	1,199,125,835	(1,952,873)	1,197,172,962	
12		OTHER OPERATING REVENUES:						
13	450	LATE PAYMENT CHARGES	2,625,664	18,096	2,643,760	-	2,643,760	Customary changes in the ordinary course of business.
14	451	ELECTRIC SERVICE REVENUES	527,570	5,775	533,345	-	533,345	Customary changes in the ordinary course of business.
15	454	RENT FROM ELECTRIC PROPERTY	3,600,834	(37,217)	3,563,617	-	3,563,617	Customary changes in the ordinary course of business.
16	456	OTHER MISCELLANEOUS REVENUE	13,572,634	527,601	14,100,235	509,949	14,610,183	Variance primarily due to increase in transmission revenue and the industrial coal services revenue pro forma included in the test year.
17		TOTAL OTHER OPERATING REVENUES	20,326,702	514,255	20,840,957	509,949	21,350,905	
18		**TOTAL OPERATING REVENUES**	1,221,462,744	(1,495,952)	1,219,966,792	(1,442,925)	1,218,523,867	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025 AND FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE D-1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
19		**OPERATING EXPENSES**						
20		OPERATION AND MAINTENANCE EXPENSES:						
21		STEAM GENERATION:						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	3,382,521	651,096	4,033,617	-	4,033,617	Lower labor in base period due to actuals being charged against capital and in other FERC accounts.
23	501	FUEL	264,899,958	233,867	265,133,825	-	265,133,825	Variance reflects changes in generation, sales to ultimate consumers, and sales for resale.
24	502	STEAM EXPENSES	29,372,502	(7,379,166)	21,993,335	-	21,993,335	Higher labor in base period due to labor budgeted to other FERC accounts in test period. Lower WFGD reactant in test period primarily due to expected lower run time at Mill Creek. Lower water treatment chemical expense in test period at Mill Creek.
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	
26	505	ELECTRIC EXPENSES	3,078,695	(615,530)	2,463,165	-	2,463,165	Higher labor in base period due to labor budgeted to other FERC accounts in test period.
27	506	MISC STEAM POWER EXPENSES	16,966,367	2,221,915	19,188,282	-	19,188,282	Higher reagent spend in test period (NOX Reduction Reagent, Sorbent Reactant, and Liquid Injection Reagent) due to pricing increases and more run time at Trimble County. Higher Title V Fee estimates in test period.
28	507	RENTS	16,929	(16,929)	-	-	-	Customary changes in the ordinary course of business.
29	509	ALLOWANCES	1	(1)	-	-	-	Customary changes in the ordinary course of business.
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	6,241,161	262,761	6,503,922	-	6,503,922	Customary changes in the ordinary course of business.
31	511	MAINTENANCE OF STRUCTURES	3,174,830	(115,050)	3,059,780	-	3,059,780	Customary changes in the ordinary course of business.
32	512	MAINTENANCE OF BOILER PLANT	25,956,785	531,440	26,488,226	-	26,488,226	Customary changes in the ordinary course of business.
33	513	MAINTENANCE OF ELECTRIC PLANT	7,973,245	3,698,345	11,671,590	-	11,671,590	Increase driven by higher outage expense due to timing and maintenance schedule of unit outages. Mill Creek 2 and Mill Creek 3 higher with larger scopes in test period; offset by Mill Creek 4 with lower outage expense in the test period.
34	514	MAINTENANCE OF MISC STEAM PLANT	1,383,992	(357,438)	1,026,555	-	1,026,555	Decrease driven by lower non-labor miscellaneous plant equipment at Trimble and Mill Creek.
35		TOTAL STEAM GENERATION	362,446,986	(884,690)	361,562,296	-	361,562,296	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025 AND FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

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			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
36		HYDRAULIC GENERATION:						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	102,540	9,838	112,378	-	112,378	Customary changes in the ordinary course of business.
38	536	WATER FOR POWER	39,497	3,710	43,206	-	43,206	Customary changes in the ordinary course of business.
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	
40	538	ELECTRIC EXPENSES	239,743	38,269	278,011	-	278,011	Customary changes in the ordinary course of business.
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	95,970	136,487	232,457	-	232,457	Increase driven by Ohio Falls expense including: city water, administrative expenses, and miscellaenous tools.
42	540	RENTS	398,636	31,484	430,120	-	430,120	Customary changes in the ordinary course of business.
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	730	(730)	-	-	-	Customary changes in the ordinary course of business.
44	542	MAINTENANCE OF STRUCTURES	302,971	(14,147)	288,824	-	288,824	Customary changes in the ordinary course of business.
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	574,393	(233,620)	340,772	-	340,772	Cyclical dredging at Ohio Falls scheduled in base period.
46	544	MAINTENANCE OF ELECTRIC PLANT	598,223	(195,087)	403,136	-	403,136	Decrease driven by timing of Ohio Falls Unit 6 and Unit 7 Outages. Outages conducted in base period.
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	39,322	(33,305)	6,017	-	6,017	Customary changes in the ordinary course of business.
48		TOTAL HYDRAULIC GENERATION	2,392,023	(257,101)	2,134,923	-	2,134,923	
49		OTHER GENERATION:						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	166,125	(4,249)	161,876	-	161,876	Customary changes in the ordinary course of business.
51	547	OTHER FUEL	57,798,088	3,687,725	61,485,813	-	61,485,813	Variance reflects changes in generation, sales to ultimate consumers, and sales for resale.
52	548	GENERATION EXPENSES	267,591	(52,447)	215,144	-	215,144	Customary changes in the ordinary course of business.
53	549	MISC OTHER POWER GENERATION EXPENSES	1,741,258	150,128	1,891,385	-	1,891,385	Customary changes in the ordinary course of business.
54	550	RENTS	8,327	(1,170)	7,157	-	7,157	Customary changes in the ordinary course of business.
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	277,977	(45,914)	232,063	-	232,063	Customary changes in the ordinary course of business.
56	552	MAINTENANCE OF STRUCTURES	328,182	(31,457)	296,724	-	296,724	Customary changes in the ordinary course of business.
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	2,217,872	353,414	2,571,286	-	2,571,286	Increase driven by timing of Cane Run 7 outages. During test period, Cane Run 7 has a 6-week Combustion Inspection (CI) Outage.
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	301,624	1,670,304	1,971,928	-	1,971,928	Increase driven by timing of Cane Run 7 outages. During test period, Cane Run 7 has a 6-week Combustion Inspection (CI) Outage with larger scope than the base period.
59		TOTAL OTHER GENERATION	63,107,044	5,726,332	68,833,376	-	68,833,376	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

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			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
60		OTHER POWER SUPPLY:						
61	555	PURCHASED POWER	56,570,509	(4,720,961)	51,849,549	-	51,849,549	Variance reflects decrease in external purchases.
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,602,213	145,557	1,747,770	-	1,747,770	Customary changes in the ordinary course of business.
63	557	OTHER EXPENSES	111,278	5,646	116,924	-	116,924	Customary changes in the ordinary course of business.
64		TOTAL OTHER POWER SUPPLY	58,284,000	(4,569,757)	53,714,243	-	53,714,243	
65		SOLAR GENERATION:						
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	5,080	4,158	9,238	-	9,238	Customary changes in the ordinary course of business.
67	558.11	MAINTENANCE OF MISC. SOLAR	24,958	111,573	136,531	-	136,531	Increase driven by Mercer Solar expense which is expected to go into service in 2026. Remaining variance driven by FERC 898 order which went into effect Jan 1, 2025. Prior to this order, solar expense was charged to 554.
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	17,185	264,440	281,626	-	281,626	Increase driven by Mercer Solar expense which is expected to go into service in 2026. Remaining variance driven by FERC 898 order which went into effect Jan 1, 2025. Prior to this order, solar expense was charged to 554.
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	639	(639)	-	-	-	Customary changes in the ordinary course of business.
70		TOTAL SOLAR GENERATION EXPENSES	47,862	379,532	427,394	-	427,394	
71		TOTAL PRODUCTION EXPENSES	486,277,915	394,317	486,672,232	-	486,672,232	
72		TRANSMISSION EXPENSES:						
73	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,089,295	21,378	1,110,673	-	1,110,673	Customary changes in the ordinary course of business.
74	561	LOAD DISPATCHING	2,463,418	89,214	2,552,632	-	2,552,632	Customary changes in the ordinary course of business.
75	562	STATION EXPENSES	859,314	(81,071)	778,243	-	778,243	Customary changes in the ordinary course of business.
76	563	OVERHEAD LINE EXPENSES	205,841	38,111	243,952	-	243,952	Customary changes in the ordinary course of business.
77	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	
78	565	TRANSMISSION OF ELECTRICITY BY OTHERS	(329,984)	334,151	4,167	-	4,167	Credit for Intra-company transmission expense elimination in the base year, not budgeted in the test year
79	566	MISC TRANSMISSION EXPENSES	13,082,947	1,256,823	14,339,770	-	14,339,770	Higher depancaking and Transmission Reliability Coordinator expenses in the test year.
80	567	RENTS	100,396	(2,038)	98,358	-	98,358	Customary changes in the ordinary course of business.
81	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
82	569	MAINTENANCE OF STRUCTURES	837,738	46,518	884,256	-	884,256	Customary changes in the ordinary course of business.
83	570	MAINTENANCE OF STATION EQUIPMENT	955,558	529,586	1,485,144	-	1,485,144	Reduction in substation maintenance during the base year.
84	571	MAINTENANCE OF OVERHEAD LINES	1,303,391	299,859	1,603,249	724,948	2,328,197	The increase in the test year is due to vegetation management and the regulatory asset accounting treatment for storms. These increases are partially offset by lower storm costs in the test year, primarily from the Jan25 storm. The proforma adjustment is associated with incremental vegetation management.
85	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	Customary changes in the ordinary course of business.
86	573	MAINTENANCE OF MISC TRANSMISSION PLANT	184,726	(47,391)	137,335	-	137,335	Customary changes in the ordinary course of business.
87	575	MISO DAY 1 AND 2 EXPENSE	5,217	(5,217)	-	-	-	Customary changes in the ordinary course of business.
88	576.3	MAINTENANCE OF COMPUTER SOFTWARE	23,650	(4,750)	18,900	-	18,900	Customary changes in the ordinary course of business.
89		TOTAL TRANSMISSION EXPENSES	20,781,506	2,475,173	23,256,678	724,948	23,981,626	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

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			$	$	$	$	$	
90		ENERGY STORAGE EXPENSES:						
91	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	166	(166)	-	-	-	Customary changes in the ordinary course of business.
92		TOTAL ENERGY STORAGE EXPENSES	166	(166)	-	-	-	
93		DISTRIBUTION EXPENSES:						
94	580	DISTR OPERATION SUPERVISION AND ENGINEERING	2,221,471	752,742	2,974,213	-	2,974,213	The increase in the test year is due primarily to the regulatory asset accounting treatment for storms and Safety & Technical Training costs. These increases are partially offset by lower storm costs in the test year which are based on a 5-year historical average (base year storms include significant costs from the Sep 24 and Jan 25 major storms).
95	581	LOAD DISPATCHING	-	-	-	-	-	Customary changes in the ordinary course of business.
96	582	STATION EXPENSES	1,192,301	550,754	1,743,056	-	1,743,056	Reduction in substation operations during the base year.
97	583	OVERHEAD LINE EXPENSES	3,584,829	673,976	4,258,805	-	4,258,805	The increase in the test year is primarily due to trouble orders and the regulatory asset accounting treatment for storms; these are partially offset by lower storm costs in the test year which are based on a 5-year historical average.
98	584	UNDERGROUND LINE EXPENSES	5,180,302	172,819	5,353,120	-	5,353,120	Customary changes in the ordinary course of business.
99	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	Customary changes in the ordinary course of business.
100	586	METER EXPENSES	3,999,430	(390,042)	3,609,389	-	3,609,389	Customary changes in the ordinary course of business.
101	587	CUSTOMER INSTALLATIONS EXPENSES	(70)	70	-	-	-	Customary changes in the ordinary course of business.
102	588	MISC DISTRIBUTION EXPENSES	6,527,090	(599,212)	5,927,878	-	5,927,878	Customary changes in the ordinary course of business.
103	589	RENTS	17,320	421	17,741	-	17,741	Customary changes in the ordinary course of business.
104	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	27,272	8,622	35,894	-	35,894	Customary changes in the ordinary course of business.
105	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	Customary changes in the ordinary course of business.
106	592	MAINTENANCE OF STATION EQUIPMENT	871,060	446,129	1,317,189	-	1,317,189	Reduction in substation maintenance during the base year.
107	593	MAINTENANCE OF OVERHEAD LINES	15,745,786	2,555,885	18,301,671	4,055,360	22,357,031	The increase in the test year is primarily due to the regulatory asset accounting treatment for storms and PITP costs. This increase is partially offset by the following: lower storm costs in the test year, which are based on a 5-year historical average (base year storms include significant costs from the Sep 24 and Jan 25 major storms); trouble orders; and vegetation management. The proforma adjustment is associated with incremental vegetation management.

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108	594	MAINTENANCE OF UNDERGROUND LINES	1,897,676	(48,899)	1,848,777	-	1,848,777	Customary changes in the ordinary course of business.
109	595	MAINTENANCE OF LINE TRANSFORMERS	1,381	879	2,260	-	2,260	Customary changes in the ordinary course of business.
110	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	170,323	48,677	219,000	-	219,000	Customary changes in the ordinary course of business.
111	597	MAINTENANCE OF METERS	-	272,846	272,846	-	272,846	The increase in the test year is primarily due to the amortization of the AMI regulatory asset (AMI project completion in 2025).
112	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	710,483	144,033	854,516	-	854,516	The increase is due to the regulatory asset accounting treatment for storms. This is partially offset by decreases in Facilities maintenance expenses and by lower storm expenses (Test year storms is based on 5 year historical average. Base year storms includes higher cost for Major storms in Sept 24 and Jan 25.)
113		TOTAL DISTRIBUTION EXPENSES	42,146,653	4,589,701	46,736,354	4,055,360	50,791,714	
114		CUSTOMER ACCOUNTS EXPENSES:						
115	901	CUSTOMER ACCTS SUPERVISION	1,674,986	164,105	1,839,091	-	1,839,091	Customary changes in the ordinary course of business.
116	902	METER READING EXPENSES	1,326,002	(1,009,481)	316,520	-	316,520	Decrease in the test year is due to lower costs resulting from use of advanced meters (completion of the AMI project).
117	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	7,298,887	109,271	7,408,158	-	7,408,158	Customary changes in the ordinary course of business.
118	904	UNCOLLECTIBLE ACCOUNTS	3,165,058	(227,634)	2,937,423	-	2,937,423	The forecasted period includes write-offs based on a five year average (0.254%) of budgeted revenuses and change in receivable balances. Bad Debt Expense in the base period is higher due to higher final unpaid bills.
119	905	MISC CUSTOMER ACCOUNTS EXPENSE	2,032	(2,032)	-	-	-	Customary changes in the ordinary course of business.
120		TOTAL CUSTOMER ACCOUNTS EXPENSES	13,466,965	(965,772)	12,501,193	-	12,501,193	
121		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:						
122	907	CUSTOMER SERVICE AND INFO SUPERVISION	202,973	(14,478)	188,495	-	188,495	Customary changes in the ordinary course of business.
123	908	CUSTOMER ASSISTANCE EXPENSES	92,595	410,932	503,527	-	503,527	The increase is due primarily to the effect of open positions in the base year, that are intended to be filled in the test year as well as ongoing AMI costs & amortization.
124	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	905,017	66,975	971,992	-	971,992	Customary changes in the ordinary course of business.
125	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	919,093	178,379	1,097,473	-	1,097,473	Higher customer notification and marketing database costs, partially offset by fewer system impact studies in the test year and lower customer survey costs.
126		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	2,119,678	641,809	2,761,486	-	2,761,486	

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			$	$	$	$	$	
127		SALES EXPENSES:						
128	911	SALES SUPERVISION	-	-	-	-	-	
129	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	
130	913	ADVERTISING EXPENSES	72,920	(66,255)	6,665	(6,665)	-	Customary changes in the ordinary course of business. Advertising expenses are eliminated in the forecasted period via a pro forma adjustment.
131	916	MISC SALES EXPENSES	-	-	-	-	-	
132		TOTAL SALES EXPENSES	72,920	(66,255)	6,665	(6,665)	-	
133		ADMINISTRATIVE AND GENERAL EXPENSES:						
134	920	ADMINISTRATIVE AND GENERAL SALARIES	18,880,701	2,508,019	21,388,720	-	21,388,720	Increase is primarily due to Short Term Incentive adjustment in the base period offset in numerous accounts through the burden process.
135	921	OFFICE SUPPLIES AND EXPENSES	4,969,203	(252,448)	4,716,755	-	4,716,755	Customary changes in the ordinary course of business.
136	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(2,866,808)	(57,195)	(2,924,003)	-	(2,924,003)	Customary changes in the ordinary course of business.
137	923	OUTSIDE SERVICES	15,065,614	(2,833,560)	12,232,055	122,809	12,354,864	The base period reflects the expensing of incremental IT project O&M whereby regulatory asset treatment is sought in the forecasted test year.
138	924	PROPERTY INSURANCE	6,946,761	1,345,910	8,292,672	-	8,292,672	Increase is driven by higher premiums and higher asset values.
139	925	INJURIES AND DAMAGES	4,929,806	(1,061,271)	3,868,536	-	3,868,536	Decrease in liability claims primarily due to Mill Creek settlement offset by increase in excess liability coverage,

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WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
140	926	EMPLOYEE PENSION AND BENEFITS	15,273,097	4,471,592	19,744,689	-	19,744,689	The increase is primarily due to change in pension assumptions for expected return on assets from 8.25% to 7.25%.
141	927	FRANCHISE REQUIREMENTS	15,195	(15,195)	-	-	-	Customary changes in the ordinary course of business.
142	928	REGULATORY COMMISSION EXPENSES	1,113,489	204,362	1,317,851	-	1,317,851	Primary due to amortization of rate case expenses beginning in the test year partially offset by lower admin fees from the Ohio Falls Headwater Benefits.
143	929	DUPLICATE CHARGES--CREDIT	(169,847)	31,838	(138,009)	-	(138,009)	Customary changes in the ordinary course of business.
144	930.1	GENERAL ADVERTISING EXPENSES	640,879	17,770	658,649	(658,649)	-	Customary changes in the ordinary course of business. Advertising expenses are eliminated in the forecasted period via a pro forma adjustment.
145	930.2	MISC GENERAL EXPENSES	1,943,744	(4,389,517)	(2,445,773)	121,188	(2,324,585)	Decrease is primarily due to a management challenge to reduce O&M.
146	931	RENTS	1,256,365	(641,384)	614,982	-	614,982	Decrease driven by LGE Center lease expiring in 2025. LKE transferring company headquarters.
147	935	MAINTENANCE OF GENERAL PLANT	6,965,285	4,498,790	11,464,075	-	11,464,075	Escalation increases in hosted subscriptions/cloud access, customer software and services upgrades. Additionally, FERC 935 now includes more IT costs due to maintenance of computer hardware (935.1), maintenance of computer software (935.2), and maintenance of communication equipment (935.3) based on FERC 898.
148		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	74,963,485	3,827,714	78,791,199	(414,652)	78,376,546	
149		TOTAL OPERATION AND MAINTENANCE EXPENSES	639,829,287	10,896,520	650,725,807	4,358,991	655,084,798	
150	403-404	DEPRECIATION AND AMORTIZATION	228,537,317	36,309,064	264,846,381	(1,988,562)	262,857,818	Increase primarily due to higher depreciation rates and an increase in plant in service due to additions.
151	407.0	RETIRED ASSET RECOVERY AMORTIZATION	-	-	-	-	-	
152	407.3	REGULATORY DEBITS	-	334,477	334,477	(810,347)	(475,870)	Change due to AMI regulatory asset and liability amortization.
153	407.4	REGULATORY CREDITS	-	(9,544,316)	(9,544,316)	9,544,316	-	
154	408	TAXES OTHER THAN INCOME TAXES	43,370,909	6,269,809	49,640,718	-	49,640,718	Increase is primarily due to higher property taxes driven by an increase in net utility plant and higher property tax rates.
155	409-411	FEDERAL INCOME TAXES	31,555,973	(12,162,335)	19,393,638	1,981,883	21,375,521	Decrease primarily due to lower pre-tax income.
156	409-411	STATE INCOME TAXES	9,608,624	(2,429,764)	7,178,861	(96,371)	7,082,490	Decrease primarily due to lower pre-tax income.
157	411.4	INVESTMENT TAX CREDIT	(909,007)	(402,961)	(1,311,968)	-	(1,311,968)	Increase in Investment Tax Credit primarily due to higher depreciation rates.
158	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(164,445)	(21,574)	(186,019)	-	(186,019)	Customary changes in the ordinary course of business.
159		**TOTAL OPERATING EXPENSES**	951,828,658	29,248,921	981,077,579	12,989,909	994,067,488	
160		**NET OPERATING INCOME**	269,634,086	(30,744,873)	238,889,213	(14,432,834)	224,456,379	

Note 1 - See Schedule D-2.1 and testimony for a descriptions of the adjustments.

Note 2 - In general, these adjustments represent variances between the Base Period and the end of the Forecasted Period.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 REMOVE RAR MECHANISM	ADJ 6 NEW GENERATION NOT IN SERVICE	ADJ 7 REMOVE AMI NOT IN SERVICE	ADJ 8 REVOLVING CREDIT FACILITY FEES	ADJ 9 IT SOFTWARE COST	ADJ 10 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$	$	$	$		$
1		**OPERATING REVENUES**													
2		SALES OF ELECTRICITY:													
3	440	RESIDENTIAL	(7,018,021)	(12,380,856)	(981,045)	2,462,595	657,105	-	-	-	-	-	(17,260,221)	100.000%	(17,260,221)
4	442.2	COMMERCIAL	(6,634,949)	(11,706,948)	(693,541)	2,064,127	575,756	-	-	-	-	-	(16,395,554)	100.000%	(16,395,554)
5	442.3	INDUSTRIAL	(759,844)	(4,201,504)	(64,466)	1,122,836	386,050	-	-	-	-	-	(3,516,928)	100.000%	(3,516,928)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	(1)	(34,900)	(6,559)	4,118	929	-	-	-	-	-	(36,412)	100.000%	(36,412)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(987,204)	(2,617,860)	(212,801)	596,705	165,474	-	-	-	-	-	(3,055,687)	100.000%	(3,055,687)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(15,400,018)	(30,942,067)	(1,958,412)	6,250,381	1,785,315	-	-	-	-	-	(40,264,802)		(40,264,802)
9	447	SALES FOR RESALE	-	-	-	(23,353,032)	-	-	-	-	-	-	(23,353,032)	100.000%	(23,353,032)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	-	-	-	-	-	0.000%	-
11		TOTAL SALES OF ELECTRICITY	(15,400,018)	(30,942,067)	(1,958,412)	(17,102,651)	1,785,315	-	-	-	-	-	(63,617,834)		(63,617,834)
12		OTHER OPERATING REVENUES:													
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-	-	-	-	-	-		-
18		**TOTAL OPERATING REVENUES**	(15,400,018)	(30,942,067)	(1,958,412)	(17,102,651)	1,785,315	-	-	-	-	-	(63,617,834)		(63,617,834)
19		**OPERATING EXPENSES**													
20		OPERATION AND MAINTENANCE EXPENSES:													
21		STEAM GENERATION:													
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
23	501	FUEL	-	6,225,845	(973,586)	(8,162,106)	-	-	-	-	-	-	(2,909,847)	100.000%	(2,909,847)
24	502	STEAM EXPENSES	-	25,205,147	-	(256,599)	-	-	-	-	-	-	24,948,548	100.000%	24,948,548
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

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FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

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			$	$	$	$	$	$	$	$	$	$	$		$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	(63,055)	-	-	-	-	-	-	(63,055)	100.000%	(63,055)
28	507	RENTS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(2,487,495)	-	-	-	-	-	-	-	-	(2,487,495)	100.000%	(2,487,495)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	28,943,498	(973,586)	(8,481,760)	-	-	-	-	-	-	19,488,152		19,488,152
36		HYDRAULIC GENERATION:													
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-	-	-	-	-	-		-
49		OTHER GENERATION:													
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	(479,214)	-	-	-	-	-	-	(479,214)	100.000%	(479,214)
52	548	GENERATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-

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			$	$	$	$	$	$	$	$	$	$	$		$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	(479,214)	-	-	-	-	-	-	(479,214)		(479,214)
60		OTHER POWER SUPPLY:													
61	555	PURCHASED POWER	-	-	-	(3,230,252)	-	-	-	-	-	-	(3,230,252)	100.000%	(3,230,252)
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	(189,801)	-	-	-	-	-	-	(189,801)	100.000%	(189,801)
64		TOTAL OTHER POWER SUPPLY	-	-	-	(3,420,053)	-	-	-	-	-	-	(3,420,053)		(3,420,053)
65		SOLAR GENERATION:													
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
67	558.11	MAINTENANCE OF MISC. SOLAR	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
70		TOTAL SOLAR GENERATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-		-
71		TOTAL PRODUCTION EXPENSES	-	28,943,498	(973,586)	(12,381,027)	-	-	-	-	-	-	15,588,884		15,588,884
72		TRANSMISSION EXPENSES:													
73	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
74	561	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
75	562	STATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
76	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
77	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
78	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(2,613,542)	-	-	-	-	-	-	(2,613,542)	100.000%	(2,613,542)
79	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
80	567	RENTS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
81	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
82	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
83	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
84	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
85	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

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			$	$	$	$	$	$	$	$	$	$	$		$
86	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
87	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
88	576.3	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
89		TOTAL TRANSMISSION EXPENSES	-	-	-	(2,613,542)	-	-	-	-	-	-	(2,613,542)		(2,613,542)
90		ENERGY STORAGE EXPENSES:													
91	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
92		TOTAL ENERGY STORAGE EXPENSES	-	-	-	-	-	-	-	-	-	-	-		-
93		DISTRIBUTION EXPENSES:													
94	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
95	581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
96	582	STATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
97	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
98	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
99	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
100	586	METER EXPENSES	-	-	-	-	-	-	(900)	-	-	-	(900)	100.000%	(900)
101	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
102	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
103	589	RENTS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
104	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
105	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
106	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
107	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
108	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
109	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
110	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
111	597	MAINTENANCE OF METERS	-	-	-	-	-	-	(106,914)	-	-	-	(106,914)	100.000%	(106,914)
112	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
113		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-	(107,814)	-	-	-	(107,814)		(107,814)
114		CUSTOMER ACCOUNTS EXPENSES:													
115	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
116	902	METER READING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 REMOVE RAR MECHANISM	ADJ 6 NEW GENERATION NOT IN SERVICE	ADJ 7 REMOVE AMI NOT IN SERVICE	ADJ 8 REVOLVING CREDIT FACILITY FEES	ADJ 9 IT SOFTWARE COST	ADJ 10 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$	$	$	$		$
117	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	206,507	-	-	-	206,507	100.000%	206,507
118	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
119	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
120		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	206,507	-	-	-	206,507		206,507
121		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:													
122	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
123	908	CUSTOMER ASSISTANCE EXPENSES	(6,861,971)	-	-	-	-	-	(223)	-	-	-	(6,862,194)	100.000%	(6,862,194)
124	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
125	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	(128,834)	-	-	-	(128,834)	100.000%	(128,834)
126		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(6,861,971)	-	-	-	-	-	(129,057)	-	-	-	(6,991,028)		(6,991,028)
127		SALES EXPENSES:													
128	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
129	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
130	913	ADVERTISING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
131	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
132		TOTAL SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-		-
133		ADMINISTRATIVE AND GENERAL EXPENSES:													
134	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	(500)	-	-	-	(500)	100.000%	(500)
135	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	(44,706)	-	-	-	(44,706)	100.000%	(44,706)
136	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
137	923	OUTSIDE SERVICES	-	-	-	-	-	-	71,898	-	2,352,552	-	2,424,450	100.000%	2,424,450
138	924	PROPERTY INSURANCE	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
139	925	INJURIES AND DAMAGES	-	-	-	-	-	-	1,398	-	-	-	1,398	100.000%	1,398
140	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
141	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
142	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-

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			$	$	$	$	$	$	$	$	$	$	$		$
143	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
144	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
145	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	-	60,035	-	-	60,035	100.000%	60,035
146	931	RENTS	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
147	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
148		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-	28,090	60,035	2,352,552	-	2,440,676		2,440,676
149		TOTAL OPERATION AND MAINTENANCE EXPENSES	(6,861,971)	28,943,498	(973,586)	(14,994,569)	-	-	(2,274)	60,035	2,352,552	-	8,523,684		8,523,684
150	403-404	DEPRECIATION AND AMORTIZATION	(1,168,663)	(19,319,626)	-	-	-	-	-	-	-	-	(20,488,289)	100.000%	(20,488,289)
151	407.0	RETIRED ASSET RECOVERY AMORTIZATION	-	-	-	-	(4,516,292)	-	-	-	-	-	(4,516,292)	100.000%	(4,516,292)
152	407.3	REGULATORY DEBITS	-	(4,207,240)	-	-	-	-	(2,814,545)	-	-	-	(7,021,786)	100.000%	(7,021,786)
153	407.4	REGULATORY CREDITS	-	-	-	-	-	457,357	360,362	-	-	-	817,718	100.000%	817,718
154	408.1	TAXES OTHER THAN INCOME TAXES	-	(606,375)	-	-	-	-	-	-	-	-	(606,375)	100.000%	(606,375)
155	409-411	FEDERAL INCOME TAXES	(1,460,768)	(7,012,052)	(196,473)	(420,562)	1,257,171	110,881	639,177	(11,977)	(469,334)	(2,711,089)	(10,275,026)	100.000%	(10,275,026)
156	409-411	STATE INCOME TAXES	(366,728)	(1,783,540)	(49,241)	(105,404)	315,080	27,790	160,195	(3,002)	(117,628)	(679,471)	(2,601,948)	100.000%	(2,601,948)
157	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
158	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	100.000%	-
159		**TOTAL OPERATING EXPENSES**	(9,858,129)	(3,985,335)	(1,219,300)	(15,520,536)	(2,944,041)	596,028	(1,657,086)	45,056	1,765,590	(3,390,560)	(36,168,313)		(36,168,313)
160		**NET OPERATING INCOME**	(5,541,889)	(26,956,732)	(739,112)	(1,582,116)	4,729,356	(596,028)	1,657,086	(45,056)	(1,765,590)	3,390,560	(27,449,521)		(27,449,521)

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FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

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WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 REMOVE RAR MECHANISM	ADJ 6 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$		$
1		**OPERATING REVENUES**									
2		SALES OF ELECTRICITY:									
3	440	RESIDENTIAL	(5,622,942)	(17,550,643)	(11,107)	1,516,493	(6,457,146)	-	(28,125,344)	100.000%	(28,125,344)
4	442.2	COMMERCIAL	(4,184,159)	(16,228,436)	(15,897)	1,310,362	(5,635,718)	-	(24,753,847)	100.000%	(24,753,847)
5	442.3	INDUSTRIAL	(590,553)	(5,698,334)	(10,792)	900,659	(3,857,798)	-	(9,256,819)	100.000%	(9,256,819)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	(1)	(47,987)	71	2,637	(10,540)	-	(55,820)	100.000%	(55,820)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(559,677)	(3,694,668)	(3,709)	388,035	(1,655,351)	-	(5,525,370)	100.000%	(5,525,370)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(10,957,332)	(43,220,067)	(41,434)	4,118,186	(17,616,553)	-	(67,717,201)		(67,717,201)
9	447	SALES FOR RESALE	-	-	-	(23,475,999)	-	-	(23,475,999)	100.000%	(23,475,999)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	-	100.000%	-
11		TOTAL SALES OF ELECTRICITY	(10,957,332)	(43,220,067)	(41,434)	(19,357,813)	(17,616,553)	-	(91,193,201)		(91,193,201)
12		OTHER OPERATING REVENUES:									
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-	-		-
18		**TOTAL OPERATING REVENUES**	(10,957,332)	(43,220,067)	(41,434)	(19,357,813)	(17,616,553)	-	(91,193,201)		(91,193,201)
19		**OPERATING EXPENSES**									
20		OPERATION AND MAINTENANCE EXPENSES:									
21		STEAM GENERATION:									
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
23	501	FUEL	-	6,876,787	(41,434)	(10,287,047)	-	-	(3,451,694)	100.000%	(3,451,694)
24	502	STEAM EXPENSES	-	23,405,735	-	(650,640)	-	-	22,755,095	100.000%	22,755,095
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	100.000%	-

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			$	$	$	$	$	$	$		$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	-	-	-	-	100.000%	-
28	507	RENTS	-	-	-	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	-	-	-	-	-	-	100.000%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(2,707,349)	-	-	-	-	(2,707,349)	100.000%	(2,707,349)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	27,575,173	(41,434)	(10,937,687)	-	-	16,596,052		16,596,052
36		HYDRAULIC GENERATION:									
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-	-		-
49		OTHER GENERATION:									
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	-	-	-	-	100.000%	-
52	548	GENERATION EXPENSES	-	-	-	-	-	-	-	100.000%	-

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			$	$	$	$	$	$	$		$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	-	-	-	-		-
60		OTHER POWER SUPPLY:									
61	555	PURCHASED POWER	-	-	-	(3,545,911)	-	-	(3,545,911)	100.000%	(3,545,911)
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	(186,545)	-	-	(186,545)	100.000%	(186,545)
64		TOTAL OTHER POWER SUPPLY	-	-	-	(3,732,456)	-	-	(3,732,456)		(3,732,456)
65		SOLAR GENERATION:									
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	100.000%	-
67	558.11	MAINTENANCE OF MISC. SOLAR	-	-	-	-	-	-	-	100.000%	-
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	-	-	-	-	-	-	-	100.000%	-
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	100.000%	-
70		TOTAL SOLAR GENERATION EXPENSES	-	-	-	-	-	-	-		-
71		TOTAL PRODUCTION EXPENSES	-	27,575,173	(41,434)	(14,670,143)	-	-	12,863,596		12,863,596
72		TRANSMISSION EXPENSES:									
73	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
74	561	LOAD DISPATCHING	-	-	-	-	-	-	-	100.000%	-
75	562	STATION EXPENSES	-	-	-	-	-	-	-	100.000%	-
76	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	100.000%	-
77	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	100.000%	-
78	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(3,314,942)	-	-	(3,314,942)	100.000%	(3,314,942)
79	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	-	100.000%	-
80	567	RENTS	-	-	-	-	-	-	-	100.000%	-
81	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
82	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	100.000%	-
83	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	100.000%	-
84	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	100.000%	-
85	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	100.000%	-

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			$	$	$	$	$	$	$		$
86	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	-	100.000%	-
87	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	100.000%	-
88	576.3	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	100.000%	-
89		TOTAL TRANSMISSION EXPENSES	-	-	-	(3,314,942)	-	-	(3,314,942)		(3,314,942)
90		ENERGY STORAGE EXPENSES:									
91	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	100.000%	-
92		TOTAL ENERGY STORAGE EXPENSES	-	-	-	-	-	-	-		-
93		DISTRIBUTION EXPENSES:									
94	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
95	581	LOAD DISPATCHING	-	-	-	-	-	-	-	100.000%	-
96	582	STATION EXPENSES	-	-	-	-	-	-	-	100.000%	-
97	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	100.000%	-
98	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	100.000%	-
99	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	100.000%	-
100	586	METER EXPENSES	-	-	-	-	-	-	-	100.000%	-
101	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	100.000%	-
102	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	-	100.000%	-
103	589	RENTS	-	-	-	-	-	-	-	100.000%	-
104	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
105	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	100.000%	-
106	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	100.000%	-
107	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	100.000%	-
108	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	100.000%	-
109	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	-	100.000%	-
110	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	-	100.000%	-
111	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	100.000%	-
112	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	-	100.000%	-
113		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-	-		-
114		CUSTOMER ACCOUNTS EXPENSES:									
115	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	-	100.000%	-
116	902	METER READING EXPENSES	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 REMOVE RAR MECHANISM	ADJ 6 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$		$
117	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	-	100.000%	-
118	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	100.000%	-
119	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	100.000%	-
120		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-		-
121		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:									
122	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	-	100.000%	-
123	908	CUSTOMER ASSISTANCE EXPENSES	(9,549,543)	-	-	-	-	-	(9,549,543)	100.000%	(9,549,543)
124	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	-	100.000%	-
125	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	-	100.000%	-
126		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(9,549,543)	-	-	-	-	-	(9,549,543)		(9,549,543)
127		SALES EXPENSES:									
128	911	SALES SUPERVISION	-	-	-	-	-	-	-	100.000%	-
129	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	100.000%	-
130	913	ADVERTISING EXPENSES	-	-	-	-	-	-	-	100.000%	-
131	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	100.000%	-
132		TOTAL SALES EXPENSES	-	-	-	-	-	-	-		-
133		ADMINISTRATIVE AND GENERAL EXPENSES:									
134	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	-	100.000%	-
135	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	-	100.000%	-
136	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	-	100.000%	-
137	923	OUTSIDE SERVICES	-	-	-	-	-	-	-	100.000%	-
138	924	PROPERTY INSURANCE	-	-	-	-	-	-	-	100.000%	-
139	925	INJURIES AND DAMAGES	-	-	-	-	-	-	-	100.000%	-
140	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	-	100.000%	-
141	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	100.000%	-
142	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 REMOVE RAR MECHANISM	ADJ 6 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$		$
143	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	100.000%	-
144	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	-	100.000%	-
145	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	-	100.000%	-
146	931	RENTS	-	-	-	-	-	-	-	100.000%	-
147	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	-	100.000%	-
148		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-	-		-
149		TOTAL OPERATION AND MAINTENANCE EXPENSES	(9,549,543)	27,575,173	(41,434)	(17,985,085)	-	-	(889)		(889)
150	403-404	DEPRECIATION AND AMORTIZATION	(1,256,623)	(21,734,886)	-	-	-	-	(22,991,509)	100.000%	(22,991,509)
151	407.0	RETIRED ASSET RECOVERY AMORTIZATION	-	-	-	-	(9,245,626)	-	(9,245,626)	100.000%	(9,245,626)
152	407.3	REGULATORY DEBITS	-	(4,837,915)	-	-	-	-	(4,837,915)	100.000%	(4,837,915)
153	407.4	REGULATORY CREDITS	-	-	-	-	-	-	-	100.000%	-
154	408.1	TAXES OTHER THAN INCOME TAXES	-	(697,018)	-	-	-	-	(697,018)	100.000%	(697,018)
155	409-411	FEDERAL INCOME TAXES	(19,469)	(8,562,545)	-	(273,859)	(1,670,000)	1,983,484	(8,542,390)	100.000%	(8,542,390)
156	409-411	STATE INCOME TAXES	(6,050)	(2,172,192)	-	(68,636)	(418,546)	497,114	(2,168,311)	100.000%	(2,168,311)
157	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	100.000%	-
158	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	100.000%	-
159		**TOTAL OPERATING EXPENSES**	(10,831,685)	(10,429,382)	(41,434)	(18,327,580)	(11,334,172)	2,480,597	(48,483,657)		(48,483,657)
160		**NET OPERATING INCOME**	(125,648)	(32,790,685)	0	(1,030,233)	(6,282,381)	(2,480,597)	(42,709,544)		(42,709,544)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

SCHEDULE D-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 7 ECR FOR OFF-SYSTEM SALES	ADJ 8 ADVERTISING EXPENSES	ADJ 9 INDUSTRIAL COAL SERVICES REVENUES	ADJ 10 NEW GENERATION NOT IN SERVICE	ADJ 11 AMI SAVINGS REG. LIABILITY	ADJ 12 REVOLVING CREDIT FACILITY FEES	ADJ 13 IT SOFTWARE COST REGULATORY ASSET	ADJ 14 VEGETATION MANAGEMENT EXPENSES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			$	$	$	$	$	$	$	$	$		$
1		**OPERATING REVENUES**											
2		SALES OF ELECTRICITY:											
3	440	RESIDENTIAL	-	-	-	-	-	-	-	-	-	100.000%	-
4	442.2	COMMERCIAL	-	-	-	-	-	-	-	-	-	100.000%	-
5	442.3	INDUSTRIAL	-	-	-	-	-	-	-	-	-	100.000%	-
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	-	-	-	-	-	-	-	-	100.000%	-
7	445	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	-	-	-	-	-	-	100.000%	-
8		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	-	-	-	-	-	-	-		-
9	447	SALES FOR RESALE	(1,952,873)	-	-	-	-	-	-	-	(1,952,873)	100.000%	(1,952,873)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	-	-	-	100.000%	-
11		TOTAL SALES OF ELECTRICITY	(1,952,873)	-	-	-	-	-	-	-	(1,952,873)		(1,952,873)
12		OTHER OPERATING REVENUES:											
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	509,949	-	-	-	-	-	509,949	100.000%	509,949
17		TOTAL OTHER OPERATING REVENUES	-	-	509,949	-	-	-	-	-	509,949		509,949
18		**TOTAL OPERATING REVENUES**	(1,952,873)	-	509,949	-	-	-	-	-	(1,442,925)		(1,442,925)
19		**OPERATING EXPENSES**											
20		OPERATION AND MAINTENANCE EXPENSES:											
21		STEAM GENERATION:											
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	100.000%	-
23	501	FUEL	-	-	-	-	-	-	-	-	-	100.000%	-
24	502	STEAM EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

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SCHEDULE D-2.1

PAGE 2 OF 6

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 7 ECR FOR OFF-SYSTEM SALES	ADJ 8 ADVERTISING EXPENSES	ADJ 9 INDUSTRIAL COAL SERVICES REVENUES	ADJ 10 NEW GENERATION NOT IN SERVICE	ADJ 11 AMI SAVINGS REG. LIABILITY	ADJ 12 REVOLVING CREDIT FACILITY FEES	ADJ 13 IT SOFTWARE COST REGULATORY ASSET	ADJ 14 VEGETATION MANAGEMENT EXPENSES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			$	$	$	$	$	$	$	$	$		$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
28	507	RENTS	-	-	-	-	-	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	-	-	-	-	-	-	-	-	100.000%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	-	-	-	-	-	-	-	-	100.000%	-
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	-	-	-	-	-	-	-	-		-
36		HYDRAULIC GENERATION:											
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	-	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-	-	-	-		-
49		OTHER GENERATION:											
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	-	-	-	-	-	-	100.000%	-
52	548	GENERATION EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

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WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

SCHEDULE D-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 7 ECR FOR OFF-SYSTEM SALES	ADJ 8 ADVERTISING EXPENSES	ADJ 9 INDUSTRIAL COAL SERVICES REVENUES	ADJ 10 NEW GENERATION NOT IN SERVICE	ADJ 11 AMI SAVINGS REG. LIABILITY	ADJ 12 REVOLVING CREDIT FACILITY FEES	ADJ 13 IT SOFTWARE COST REGULATORY ASSET	ADJ 14 VEGETATION MANAGEMENT EXPENSES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			$	$	$	$	$	$	$	$	$		$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	-	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	-	-	-	-	-	-		-
60		OTHER POWER SUPPLY:											
61	555	PURCHASED POWER	-	-	-	-	-	-	-	-	-	100.000%	-
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
64		TOTAL OTHER POWER SUPPLY	-	-	-	-	-	-	-	-	-		-
65		SOLAR GENERATION:											
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	100.000%	-
67	558.11	MAINTENANCE OF MISC. SOLAR	-	-	-	-	-	-	-	-	-	200.000%	-
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	-	-	-	-	-	-	-	-	-	100.000%	-
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	100.000%	-
70		TOTAL SOLAR GENERATION EXPENSES	-	-	-	-	-	-	-	-	-		-
71		TOTAL PRODUCTION EXPENSES	-	-	-	-	-	-	-	-	-		-
72		TRANSMISSION EXPENSES:											
73	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	100.000%	-
74	561	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	100.000%	-
75	562	STATION EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
76	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
77	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
78	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	-	-	-	-	-	100.000%	-
79	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
80	567	RENTS	-	-	-	-	-	-	-	-	-	100.000%	-
81	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	100.000%	-
82	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	100.000%	-
83	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	100.000%	-
84	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	724,948	724,948	100.000%	724,948
85	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

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SCHEDULE D-2.1

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WITNESS: A. M. FACKLER

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			$	$	$	$	$	$	$	$	$		$
86	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	-	-	-	100.000%	-
87	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	-	-	100.000%	-
88	576.3	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	100.000%	-
89		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-	-	724,948	724,948		724,948
90		ENERGY STORAGE EXPENSES:											
91	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	100.000%	-
92		TOTAL ENERGY STORAGE EXPENSES	-	-	-	-	-	-	-	-	-		-
93		DISTRIBUTION EXPENSES:											
94	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	100.000%	-
95	581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	100.000%	-
96	582	STATION EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
97	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
98	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
99	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
100	586	METER EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
101	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
102	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
103	589	RENTS	-	-	-	-	-	-	-	-	-	100.000%	-
104	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	100.000%	-
105	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	100.000%	-
106	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	100.000%	-
107	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	4,055,360	4,055,360	100.000%	4,055,360
108	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	100.000%	-
109	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	100.000%	-
110	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	100.000%	-
111	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	-	-	100.000%	-
112	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	-	100.000%	-
113		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-	-	4,055,360	4,055,360		4,055,360
114		CUSTOMER ACCOUNTS EXPENSES:											
115	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	-	-	-	100.000%	-
116	902	METER READING EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

SCHEDULE D-2.1

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WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 7 ECR FOR OFF-SYSTEM SALES	ADJ 8 ADVERTISING EXPENSES	ADJ 9 INDUSTRIAL COAL SERVICES REVENUES	ADJ 10 NEW GENERATION NOT IN SERVICE	ADJ 11 AMI SAVINGS REG. LIABILITY	ADJ 12 REVOLVING CREDIT FACILITY FEES	ADJ 13 IT SOFTWARE COST REGULATORY ASSET	ADJ 14 VEGETATION MANAGEMENT EXPENSES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			$	$	$	$	$	$	$	$	$		$
117	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
118	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	-	100.000%	-
119	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	-	100.000%	-
120		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-	-	-		-
121		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:											
122	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	-	-	-	100.000%	-
123	908	CUSTOMER ASSISTANCE EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
124	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	-	-	-	100.000%	-
125	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
126		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-	-	-	-	-	-		-
127		SALES EXPENSES:											
128	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	100.000%	-
129	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
130	913	ADVERTISING EXPENSES	-	(6,665)	-	-	-	-	-	-	(6,665)	100.000%	(6,665)
131	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
132		TOTAL SALES EXPENSES	-	(6,665)	-	-	-	-	-	-	(6,665)		(6,665)
133		ADMINISTRATIVE AND GENERAL EXPENSES:											
134	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	-	-	-	100.000%	-
135	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-
136	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	-	-	-	100.000%	-
137	923	OUTSIDE SERVICES	-	-	-	-	-	-	122,809	-	122,809	100.000%	122,809
138	924	PROPERTY INSURANCE	-	-	-	-	-	-	-	-	-	100.000%	-
139	925	INJURIES AND DAMAGES	-	-	-	-	-	-	-	-	-	100.000%	-
140	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	-	-	-	100.000%	-
141	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	100.000%	-
142	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

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FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

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SCHEDULE D-2.1

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WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 7 ECR FOR OFF-SYSTEM SALES	ADJ 8 ADVERTISING EXPENSES	ADJ 9 INDUSTRIAL COAL SERVICES REVENUES	ADJ 10 NEW GENERATION NOT IN SERVICE	ADJ 11 AMI SAVINGS REG. LIABILITY	ADJ 12 REVOLVING CREDIT FACILITY FEES	ADJ 13 IT SOFTWARE COST REGULATORY ASSET	ADJ 14 VEGETATION MANAGEMENT EXPENSES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			$	$	$	$	$	$	$	$	$		$
143	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	-	-	100.000%	-
144	930.1	GENERAL ADVERTISING EXPENSES	-	(658,649)	-	-	-	-	-	-	(658,649)	100.000%	(658,649)
145	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	121,188	-	-	121,188	100.000%	121,188
146	931	RENTS	-	-	-	-	-	-	-	-	-	100.000%	-
147	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	-	-	-	100.000%	-
148		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	(658,649)	-	-	-	121,188	122,809	-	(414,652)		(414,652)
149		TOTAL OPERATION AND MAINTENANCE EXPENSES	-	(665,314)	-	-	-	121,188	122,809	4,780,308	4,358,991		4,358,991
150	403-404	DEPRECIATION AND AMORTIZATION	-	-	-	(1,988,562)	-	-	-	-	(1,988,562)	100.000%	(1,988,562)
151	407.0	RETIRED ASSET RECOVERY AMORTIZATION	-	-	-	-	-	-	-	-	-	100.000%	-
152	407.3	REGULATORY DEBITS	-	-	-	(8,540)	(801,807)	-	-	-	(810,347)	100.000%	(810,347)
153	407.4	REGULATORY CREDITS	-	-	-	9,544,316	-	-	-	-	9,544,316	100.000%	9,544,316
154	408.1	TAXES OTHER THAN INCOME TAXES	-	-	-	-	-	-	-	-	-	100.000%	-
155	409-411	FEDERAL INCOME TAXES	(389,598)	132,730	101,735	2,979,405	159,960	(24,177)	(24,500)	(953,671)	1,981,883	100.000%	1,981,883
156	409-411	STATE INCOME TAXES	(97,644)	33,266	25,497	153,634	40,090	(6,059)	(6,140)	(239,015)	(96,371)	100.000%	(96,371)
157	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	100.000%	-
158	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	100.000%	-
159		**TOTAL OPERATING EXPENSES**	(487,242)	(499,318)	127,232	10,680,252	(601,756)	90,952	92,168	3,587,621	12,989,909		12,989,909
160		**NET OPERATING INCOME**	(1,465,631)	499,318	382,716	(10,680,252)	601,756	(90,952)	(92,168)	(3,587,621)	(14,432,834)		(14,432,834)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2
SHEET 1 OF 6
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
															$(0)
ADJ 1		**DSM:**													
DSM	440	440-RESIDENTIAL	309,777	428,116	398,521	1,181,694	740,706	201,926	556,361	592,146	565,916	680,770	701,862	660,227	7,018,021
DSM	442.2	442-COMMERCIAL	357,061	605,022	533,672	1,235,900	824,267	266,709	452,788	538,899	471,530	469,445	446,966	432,690	6,634,949
DSM	442.3	442-INDUSTRIAL	40,636	58,359	47,620	108,820	83,181	30,188	65,472	77,438	66,067	63,341	59,676	59,047	759,844
DSM	445	445-OTHER PUBLIC AUTHORITIES	46,131	102,083	102,416	184,699	155,034	21,764	60,893	72,291	63,141	62,296	59,136	57,321	987,204
DSM	444	444-PUBLIC ST & HWY LIGHTING	-	-	-	-	-	-	0	0	0	0	0	0	1
		Total DSM Revenues	753,605	1,193,581	1,082,228	2,711,113	1,803,188	520,586	1,135,514	1,280,774	1,166,654	1,275,851	1,267,641	1,209,284	15,400,018
DSM	908	908 - DSM PROGRAM EXP	427,847	565,794	483,223	1,121,699	937,098	230,560	431,347	572,873	459,128	568,708	560,904	502,790	6,861,971
DSM	403-404	403 - DSM DEPRECIATION EXP	89,194	89,185	88,992	91,964	95,315	95,327	99,515	103,694	103,772	103,823	103,874	104,007	1,168,663
DSM	409-411	411 - DSM AMORT EXCESS ADIT-FEDERAL	(575)	(575)	(575)	(575)	(891)	(891)	(891)	(891)	(891)	(891)	(891)	(891)	(9,424)
DSM	409-411	411 - DSM AMORT EXCESS ADIT-STATE	(125)	(125)	(125)	(125)	(155)	(155)	(155)	(155)	(155)	(155)	(155)	(155)	(1,742)
ADJ 2		**ECR (Base and Factor):**													
ECR	440	440-RESIDENTIAL	(2,091,550)	1,113,097	1,306,949	1,241,677	1,553,672	1,486,058	1,341,866	1,164,886	1,156,661	1,324,169	1,440,619	1,342,752	12,380,856
ECR	442.2	442-COMMERCIAL	(1,775,393)	1,224,507	1,266,599	1,127,256	970,012	1,298,845	1,320,019	1,323,311	1,278,626	1,249,811	1,214,547	1,208,807	11,706,948
ECR	442.3	442-INDUSTRIAL	(380,294)	410,338	549,741	409,671	401,447	463,475	492,000	514,228	425,274	345,872	288,760	280,992	4,201,504
ECR	445	445-OTHER PUBLIC AUTHORITIES	(383,821)	277,049	286,087	258,860	178,287	348,576	308,868	316,606	286,682	262,528	238,471	239,668	2,617,860
ECR	444	444-PUBLIC ST & HWY LIGHTING	(5,918)	337	1,060	660	1,194	15,584	4,127	4,122	3,656	3,453	3,361	3,264	34,900
		TOTAL ECR (Base and Factor)	(4,636,976)	3,025,327	3,410,436	3,038,124	3,104,613	3,612,538	3,466,880	3,323,153	3,150,898	3,185,833	3,185,758	3,075,484	30,942,067
		ECR Expenses:													
ECR	407.3	407 - ECR CLOSURE COSTS	316,428	318,877	324,467	327,999	331,883	335,499	357,378	367,087	373,668	380,457	386,497	387,000	4,207,240
ECR	408.1	408 - ECR PROPERTY TAX	49,394	49,394	49,394	49,394	50,831	50,831	51,189	51,189	51,189	51,189	51,189	51,189	606,375
ECR	411.8	411 - ECR GAIN-DISP OF ALLOW	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	501	501 - ECR STEAM FUEL EXP RECOVERABLE	(616,401)	(578,526)	(463,710)	(506,483)	(270,161)	(126,210)	(323,226)	(591,226)	(627,226)	(673,226)	(731,226)	(718,226)	(6,225,845)
ECR	502	502 - ECR BOILER EXPENSE	(2,492,261)	(2,451,225)	(2,122,911)	(2,609,902)	(2,307,262)	(2,331,166)	(1,836,492)	(1,718,841)	(1,798,773)	(1,839,954)	(1,862,359)	(1,834,001)	(25,205,147)
ECR	506	506 - ECR ENVIRONMENTAL EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	509	509 - ECR SO2/NOX EMISSION ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	512	512 - ECR BOILER-ENVRNL	68,048	92,673	134,341	249,089	104,731	252,362	258,569	279,502	258,745	288,160	297,573	203,700	2,487,495
ECR	549	549 - ECR MISC OTH PWR GEN EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total	(2,674,792)	(2,568,807)	(2,078,419)	(2,489,902)	(2,089,977)	(1,818,684)	(1,492,580)	(1,612,288)	(1,742,397)	(1,793,373)	(1,858,326)	(1,910,338)	(24,129,883)
ECR	923	923 - ECR CONSULTANT FEE	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	403-404	403 - ECR DEPRECIATION EXP	1,468,647	1,468,647	1,468,647	1,468,647	1,468,647	1,468,647	1,738,072	1,745,140	1,752,528	1,754,431	1,757,186	1,760,387	19,319,626
ECR	409-411	411 - ECR AMORT EXCESS ADIT-FEDERAL	(10,007)	(10,007)	(10,007)	(10,007)	(10,064)	(10,064)	(10,064)	(10,064)	(10,064)	(10,064)	(10,064)	(10,064)	(120,537)
ECR	409-411	411 - ECR AMORT EXCESS ADIT-STATE	(339)	(339)	(339)	(339)	(340)	(340)	(340)	(340)	(340)	(340)	(340)	(340)	(4,076)

LOUISVILLE GAS AND ELECTRIC COMPANY
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WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2
SHEET 2 OF 6
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
															$(0)
ADJ 3		**FAC (excl Base Fuel):**													
FAC	440	440-RESIDENTIAL	(225,678)	1,061,298	94,478	307,792	1,491,724	1,005,327	(196,187)	(407,523)	(617,546)	(713,714)	(426,757)	(392,168)	981,045
FAC	442.2	442-COMMERCIAL	(220,139)	1,035,284	11,214	213,019	1,260,462	821,918	(188,005)	(437,590)	(608,273)	(576,704)	(317,835)	(299,810)	693,541
FAC	442.3	442-INDUSTRIAL	(197,411)	716,723	(280,738)	396,502	695,769	362,490	(132,439)	(317,157)	(425,362)	(369,510)	(193,948)	(190,451)	64,466
FAC	445	445-OTHER PUBLIC AUTHORITIES	(75,831)	324,893	13,239	32,092	402,217	211,708	(56,156)	(130,562)	(174,662)	(161,646)	(88,782)	(83,708)	212,801
FAC	444	444-PUBLIC ST & HWY LIGHTING	(339)	3,940	(593)	1,198	3,758	2,471	(363)	(854)	(999)	(838)	(416)	(406)	6,559
		Total FAC (excl Base Fuel)	(719,397)	3,142,138	(162,400)	950,602	3,853,929	2,403,914	(573,150)	(1,293,686)	(1,826,842)	(1,822,412)	(1,027,738)	(966,544)	1,958,412
FAC	501	Total FAC Expense	(920,831)	2,615,112	(333,244)	741,422	3,843,656	2,537,844	(573,150)	(1,293,686)	(1,826,842)	(1,822,412)	(1,027,738)	(966,544)	973,586
ADJ 4		**OSS:**													
OSS	440	440-RESIDENTIAL	(16,756)	(83,938)	(8,723)	(66,385)	(1,331,165)	(431,204)	(13,895)	(68,523)	(147,540)	(196,383)	(62,343)	(35,739)	(2,462,595)
OSS	442.2	442-COMMERCIAL	(13,803)	(84,293)	(5,481)	(52,198)	(1,090,665)	(353,031)	(13,315)	(73,578)	(145,325)	(158,684)	(46,431)	(27,322)	(2,064,127)
OSS	442.3	442-INDUSTRIAL	(10,257)	(56,918)	14,112	(57,809)	(668,976)	(31,291)	(9,380)	(53,328)	(101,625)	(101,673)	(28,333)	(17,356)	(1,122,836)
OSS	445	445-OTHER PUBLIC AUTHORITIES	(4,495)	(25,708)	(3,520)	(11,883)	(314,599)	(103,764)	(3,977)	(21,953)	(41,729)	(44,478)	(12,970)	(7,629)	(596,705)
OSS	444	444-PUBLIC ST & HWY LIGHTING	(9)	(0)	(30)	(216)	(3,016)	(111)	(26)	(144)	(239)	(231)	(61)	(37)	(4,118)
		Total	(45,319)	(250,857)	(3,642)	(188,491)	(3,408,422)	(919,401)	(40,593)	(217,526)	(436,458)	(501,449)	(150,138)	(88,084)	(6,250,381)
OSS	447	447-OSS SALES FOR RESALE	436,785	1,181,431	93,048	1,203,040	9,213,564	3,781,532	314,785	1,540,159	2,354,968	2,107,690	709,425	416,606	23,353,032
		OSS Expenses:													
OSS	501	501 Fuel Costs for External OSS	59,675	474,937	67,804	613,707	2,087,626	1,061,652	66,547	392,062	666,427	527,956	173,965	78,817	6,271,174
OSS	547	547 Fuel Costs for External OSS	-	-	-	-	306,384	148,872	-	-	-	-	-	-	455,256
OSS	555	555 Purchased Power - OSS	9,435	23,446	1,719	2,688	25,070	25,940	-	-	-	-	-	-	88,297
OSS	501	501 Fuel Costs for Utility OSS	253,003	50,230	3,525	114,989	746,253	549,771	3,498	96,959	23,035	7,429	13,704	1,444	1,863,839
OSS	547	547 Fuel Costs for Utility OSS	-	-	-	-	20,229	3,729	-	-	-	-	-	-	23,958
OSS	555	555 Purchased Power Costs - External OSS	17,906	100,636	-	10,410	565,585	281,720	132,730	453,482	656,298	559,519	200,429	163,239	3,141,955
OSS	565	565 Transmission - OSS External	114	1,208	799	1,043	10,845	6,003	-	-	-	-	-	-	20,012
OSS	565	565 Transmission - OSS Utility	22,539	167,887	10,026	161,625	654,881	358,248	52,475	283,273	398,652	320,492	112,998	50,433	2,593,530
OSS	557	557 RTO Costs - OSS External	498	2,793	405	4,451	82,942	30,704	3,303	14,086	22,044	18,264	6,282	4,029	189,801
OSS	502	502 ECR Consumables - OSS External	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	506	506 ECR Consumables - OSS External	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	502	502 Other Consumables - OSS External	8,107	1,697	101	3,984	36,158	21,151	19	625	-	-	-	-	71,842
OSS	506	506 Other Consumables - OSS External	680	4,137	368	7,775	19,592	11,741	-	-	-	-	-	-	44,293
OSS	502	502 Other Consumables - OSS Utility	1,666	16,092	2,016	21,022	97,934	39,463	1,108	5,457	-	-	-	-	184,758
OSS	506	506 Other Consumables - OSS Utility	3,308	436	18	1,474	7,233	6,293	-	-	-	-	-	-	18,762
OSS	501	501 Inter-System Losses	417	2,976	348	3,129	-	-	981	4,180	6,568	5,432	1,864	1,199	27,093
		Total	377,347	846,474	87,129	946,297	4,660,732	2,545,286	260,661	1,250,124	1,773,024	1,439,092	509,241	299,161	14,994,569
		447 External OSS Sales	165,726	1,129,061	89,403	1,082,579	8,403,593	3,200,518	311,268	1,442,575	2,331,932	2,100,262	695,721	415,162	
		447 Internal OSS Sales	271,059	52,370	3,645	120,461	809,971	581,013	3,517	97,584	23,035	7,429	13,704	1,444	
			436,785	1,181,431	93,048	1,203,040	9,213,564	3,781,532	314,785	1,540,159	2,354,968	2,107,690	709,425	416,606	23,353,032

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2
SHEET 3 OF 6
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
															$(0)
ADJ 5		**RAR:**													
RAR	440	440-RESIDENTIAL	-	-	-	-	-	-	(101,867)	(93,756)	(100,607)	(116,552)	(123,574)	(120,750)	(657,105)
RAR	442.2	442-COMMERCIAL	-	-	-	-	-	-	(97,598)	(100,637)	(99,066)	(94,152)	(92,013)	(92,290)	(575,756)
RAR	442.3	442-INDUSTRIAL	-	-	-	-	-	-	(68,750)	(72,937)	(69,273)	(60,323)	(56,145)	(58,622)	(386,050)
RAR	445	445-OTHER PUBLIC AUTHORITIES	-	-	-	-	-	-	(29,150)	(30,025)	(28,444)	(26,388)	(25,700)	(25,765)	(165,474)
RAR	444	444-PUBLIC ST & HWY LIGHTING	-	-	-	-	-	-	(188)	(196)	(163)	(137)	(120)	(125)	(929)
RAR		Total RAR	-	-	-	-	-	-	(297,552)	(297,552)	(297,552)	(297,552)	(297,552)	(297,552)	(1,785,315)
		RAR Amortization:													
RAR	407.0	407.61 - Amortization Expense - RAR	-	-	-	-	-	-	742,724	746,692	750,681	754,692	758,725	762,778	4,516,292
ADJ 6		**NEW GENERATION NOT IN SERVICE**													
GEN	407.4	407.515 - Regulatory Credits NEW GEN AFUDC - Interest	13,569	14,593	16,858	19,469	21,749	26,569	51,006	62,662	68,109	76,477	87,887	96,847	555,795
GEN	407.4	407.516 - Regulatory Credits NEW GEN AFUDC - Equity	(23,536)	(25,307)	(29,225)	(34,126)	(38,071)	(52,267)	(92,934)	(114,069)	(123,946)	(140,682)	(161,371)	(177,617)	(1,013,152)
ADJ 7		**AMI Not in Service**													
AMI	407.3	407.517 - Regulatory Debits - AMI	345,563	-	-	817,267	-	-	774,935	-	-	876,780	-	-	2,814,545
AMI	407.4	407.511 - Regulatory Credits AMI AFUDC - Interest	23,963	24,899	25,619	27,099	27,637	31,051	36,304	36,804	37,290	38,373	38,804	39,233	387,076
AMI	407.4	407.512 - Regulatory Credits AMI AFUDC - Equity	(44,935)	(46,554)	(47,799)	(51,232)	(52,121)	(65,083)	(69,891)	(70,797)	(71,679)	(75,001)	(75,783)	(76,562)	(747,437)
AMI	586	586.1 - AMI Meter Expenses	-	-	-	-	-	-	-	450	450	(900)	450	450	900
AMI	597	597.1 - AMI Meter Maintenance	(313,667)	162,956	303,528	(466,485)	45,844	117,421	(137,270)	240,368	212,321	(196,112)	91,169	46,839	106,914
AMI	903	903.1 - AMI Records & Collections	(300,872)	201,396	196,833	(386,605)	268,996	215,927	(503,022)	312,519	234,873	(582,226)	70,335	65,337	(206,507)
AMI	908	908.5 - AMI Customer Assistance	(5,573)	22,999	2,787	(25,785)	2,898	2,898	(5,796)	2,898	2,898	(5,796)	2,898	2,898	223
AMI	910	910.2 - AMI Service & Information	-	-	-	-	10,004	3,686	(24,959)	3,510	38,610	(42,120)	91,085	49,019	128,834
AMI	920	920.1 - AMI Admin & General	(2,697)	1,262	1,076	(2,338)	742	1,968	(3,580)	2,182	1,587	(3,769)	1,984	2,083	500
AMI	921	921.1 - AMI Office Supplies	8,092	8,059	9,679	5,206	8,962	(2,384)	(14,616)	19,001	9,906	(28,907)	12,014	9,693	44,706
AMI	923	923.1 - AMI Outside Services	(132,632)	34,528	27,832	(62,361)	14,597	18,793	(52,030)	18,232	17,620	(70,130)	56,826	56,826	(71,898)
AMI	925	925.1 - AMI Injuries and Damages	(1,398)	-	-	-	-	-	-	-	-	-	-	-	(1,398)
		Revolving Credit Facility Fees													
ADJ 8		93023 - Revolving Credit Facility Fees - Per 2025 BP							54,205	52,456	54,205	52,456	54,205	54,205	321,730
		93023 - Revolving Credit Facility Fees - Updated Forecast							64,392	62,230	64,304	62,230	64,304	64,304	381,765
MISC	930.2	Adjustment to Revolving Credit Facility Fees	-	-	-	-	-	-	(10,187)	(9,774)	(10,100)	(9,774)	(10,100)	(10,100)	(60,035)
ADJ 9		**IT Software Cost**													
		IT software cost spend - per 2025 BP					0	0	0	0	0	0	0	38,739	38,739
		IT Software cost spend - Updated forecast					60	392,680	404,831	500,357	263,298	263,298	283,383	283,383	2,391,290
IT	923	IT software cost Incremental spend					(60)	(392,680)	(404,831)	(500,357)	(263,298)	(263,298)	(283,383)	(244,645)	(2,352,552)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE WPD-2
SHEET 4 OF 6
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
															$(0)
ADJ 1		**DSM:**													
DSM	440	440-RESIDENTIAL	498,580	481,586	450,859	424,683	442,470	489,586	507,657	499,605	461,417	424,335	453,835	488,329	5,622,942
DSM	442.2	442-COMMERCIAL	327,559	338,734	364,039	384,347	366,792	335,799	321,490	325,740	354,981	382,302	353,341	329,036	4,184,159
DSM	442.3	442-INDUSTRIAL	45,453	48,146	53,064	55,662	51,730	45,552	43,132	44,676	50,412	55,989	50,457	46,281	590,553
DSM	445	445-OTHER PUBLIC AUTHORITIES	43,625	45,290	49,010	51,612	49,144	44,564	42,543	43,164	47,535	51,659	47,466	44,066	559,677
DSM	444	444-PUBLIC ST & HWY LIGHTING	0	0	0	0	0	0	0	0	0	0	0	0	1
		Total DSM Revenues	915,217	913,756	916,972	916,304	910,135	915,502	914,821	913,184	914,345	914,285	905,099	907,711	10,957,332
DSM	908	908 - DSM PROGRAM EXP	795,558	794,525	798,161	797,920	792,171	797,968	797,714	796,497	798,113	798,462	789,690	792,764	9,549,543
DSM	403-404	403 - DSM DEPRECIATION EXP	104,062	104,182	104,301	104,420	104,539	104,659	104,778	104,897	105,017	105,136	105,255	105,377	1,256,623
DSM	409-411	411 - DSM AMORT EXCESS ADIT-FEDERAL	(891)	(891)	(891)	(891)	(891)	(891)	(891)	(891)	(891)	(891)	(891)	(891)	(10,689)
DSM	409-411	411 - DSM AMORT EXCESS ADIT-STATE	(126)	(126)	(126)	(126)	(126)	(126)	(126)	(126)	(126)	(126)	(126)	(126)	(1,508)
ADJ 2		**ECR (Base and Factor):**													
ECR	440	440-RESIDENTIAL	1,518,714	1,546,211	1,365,774	1,260,634	1,473,508	1,561,659	1,637,721	1,617,158	1,410,997	1,332,427	1,383,855	1,441,986	17,550,643
ECR	442.2	442-COMMERCIAL	1,240,119	1,353,148	1,325,759	1,367,353	1,437,942	1,372,904	1,318,449	1,352,398	1,423,497	1,452,055	1,343,173	1,241,642	16,228,436
ECR	442.3	442-INDUSTRIAL	396,046	517,321	502,928	552,650	541,557	428,519	355,273	375,426	499,456	581,772	529,250	418,136	5,698,334
ECR	445	445-OTHER PUBLIC AUTHORITIES	268,635	319,053	312,392	331,855	334,835	298,263	268,302	280,775	324,093	352,172	324,250	280,043	3,694,668
ECR	444	444-PUBLIC ST & HWY LIGHTING	3,766	4,245	4,179	4,336	4,178	3,735	3,554	3,550	3,870	4,403	4,306	3,865	47,987
		TOTAL ECR (Base and Factor)	3,427,279	3,739,977	3,511,031	3,516,828	3,792,020	3,665,079	3,583,298	3,629,308	3,661,913	3,722,828	3,584,834	3,385,672	43,220,067
		ECR Expenses:													
ECR	407.3	407 - ECR CLOSURE COSTS	402,622	402,718	402,814	402,911	403,009	403,107	403,206	403,305	403,405	403,505	403,606	403,707	4,837,915
ECR	408.1	408 - ECR PROPERTY TAX	58,085	58,085	58,085	58,085	58,085	58,085	58,085	58,085	58,085	58,085	58,085	58,085	697,018
ECR	411.8	411 - ECR GAIN-DISP OF ALLOW	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	501	501 - ECR STEAM FUEL EXP RECOVERABLE	(581,482)	(469,482)	(594,482)	(642,482)	(557,482)	(606,482)	(642,482)	(626,482)	(590,482)	(472,482)	(504,482)	(588,482)	(6,876,787)
ECR	502	502 - ECR BOILER EXPENSE	(2,121,073)	(1,889,895)	(1,998,243)	(1,989,542)	(1,821,468)	(1,929,901)	(2,002,881)	(1,970,229)	(1,898,126)	(1,866,257)	(1,902,392)	(2,015,728)	(23,405,735)
ECR	506	506 - ECR ENVIRONMENTAL EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	509	509 - ECR SO2/NOX EMISSION ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	512	512 - ECR BOILER-ENVRNL	223,867	223,242	226,272	209,268	236,424	223,520	223,716	223,329	244,010	225,568	223,438	224,696	2,707,349
ECR	549	549 - ECR MISC OTH PWR GEN EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total	(2,017,981)	(1,675,333)	(1,905,554)	(1,961,760)	(1,681,432)	(1,851,672)	(1,960,357)	(1,911,993)	(1,783,109)	(1,651,582)	(1,721,745)	(1,917,722)	(22,040,241)
ECR	403-404	403 - ECR DEPRECIATION EXP	1,811,240	1,811,240	1,811,240	1,811,240	1,811,240	1,811,240	1,811,240	1,811,240	1,811,240	1,811,240	1,811,240	1,811,240	21,734,886
ECR	409-411	411 - ECR AMORT EXCESS ADIT-FEDERAL	(10,065)	(10,065)	(10,065)	(10,065)	(10,065)	(10,065)	(10,065)	(10,065)	(10,065)	(10,065)	(10,065)	(10,065)	(120,776)
ECR	409-411	411 - ECR AMORT EXCESS ADIT-STATE	(340)	(340)	(340)	(340)	(340)	(340)	(340)	(340)	(340)	(340)	(340)	(340)	(4,079)
ADJ 3		**FAC (excl Base Fuel):**													
FAC	440	440-RESIDENTIAL	115,539	(100,169)	95,473	238,551	126,485	(139,140)	97,128	70,740	(22,324)	(242,739)	(98,058)	(130,379)	11,107
FAC	442.2	442-COMMERCIAL	88,855	(82,464)	90,907	255,112	124,109	(111,939)	71,996	53,847	(20,175)	(259,771)	(90,615)	(103,966)	15,897
FAC	442.3	442-INDUSTRIAL	59,475	(55,761)	64,627	186,592	87,472	(72,191)	44,184	34,406	(13,704)	(187,311)	(66,860)	(70,137)	10,792
FAC	445	445-OTHER PUBLIC AUTHORITIES	26,795	(25,023)	27,296	76,508	35,783	(31,476)	20,168	15,078	(5,925)	(77,336)	(27,116)	(31,045)	3,709
FAC	444	444-PUBLIC ST & HWY LIGHTING	204	(184)	177	503	205	(164)	95	73	(35)	(500)	(206)	(238)	(71)
		Total FAC (excl Base Fuel)	290,868	(263,601)	278,480	757,266	374,055	(354,910)	233,571	174,145	(62,163)	(767,657)	(282,854)	(335,764)	41,434
FAC	501	Total FAC Expense	290,868	(263,601)	278,480	757,266	374,055	(354,910)	233,571	174,145	(62,163)	(767,657)	(282,854)	(335,764)	41,434

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE WPD-2
SHEET 5 OF 6
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
															$(0)
ADJ 4		**OSS:**													
OSS	440	440-RESIDENTIAL	(223,301)	(161,108)	(21,592)	(12,230)	(67,938)	(125,858)	(65,969)	(15,160)	(191,291)	(151,107)	(204,543)	(276,395)	(1,516,493)
OSS	442.2	442-COMMERCIAL	(171,730)	(132,632)	(20,560)	(13,079)	(66,662)	(101,254)	(48,899)	(11,540)	(172,878)	(161,709)	(189,018)	(220,402)	(1,310,362)
OSS	442.3	442-INDUSTRIAL	(114,946)	(89,684)	(14,616)	(9,566)	(46,983)	(65,300)	(30,009)	(7,374)	(117,426)	(116,603)	(139,466)	(148,686)	(900,659)
OSS	445	445-OTHER PUBLIC AUTHORITIES	(51,787)	(40,247)	(6,173)	(3,923)	(19,220)	(28,472)	(13,698)	(3,231)	(50,766)	(48,142)	(56,562)	(65,814)	(388,035)
OSS	444	444-PUBLIC ST & HWY LIGHTING	(394)	(296)	(40)	(26)	(110)	(148)	(64)	(16)	(296)	(312)	(430)	(505)	(2,637)
		Total	(562,158)	(423,966)	(62,981)	(38,824)	(200,914)	(321,031)	(158,639)	(37,321)	(532,658)	(477,872)	(590,019)	(711,802)	(4,118,186)
OSS	447	447-OSS SALES FOR RESALE	3,136,645	2,495,240	404,559	282,039	1,604,933	1,769,144	865,281	378,714	2,656,655	3,011,576	3,224,903	3,646,311	23,475,999
		OSS Expenses:													
OSS	501	501 Fuel Costs for External OSS	868,967	651,411	54,990	(9,413)	483,247	505,472	257,170	53,946	904,362	1,124,845	1,448,746	958,152	7,301,893
OSS	547	547 Fuel Costs for External OSS	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	555	555 Purchased Power - OSS	-	-	-	-	130	-	-	-	-	-	-	-	130
OSS	501	501 Fuel Costs for Utility OSS	75,183	13,308	-	9,545	613,410	527,015	188,743	197,195	593,375	398,586	267,770	47,286	2,931,416
OSS	547	547 Fuel Costs for Utility OSS	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	555	555 Purchased Power Costs - External OSS	834,784	723,280	172,895	101,780	9,222	81,771	50,053	20,247	71,085	320,781	187,731	972,152	3,545,781
OSS	565	565 Transmission - OSS External	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	565	565 Transmission - OSS Utility	481,818	431,233	62,320	54,929	167,485	192,546	107,532	20,822	321,030	442,864	467,313	565,050	3,314,942
OSS	557	557 RTO Costs - OSS External	28,839	23,365	4,056	2,505	8,700	10,140	5,710	1,423	16,959	24,542	27,479	32,827	186,545
OSS	502	502 ECR Consumables - OSS External	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	506	506 ECR Consumables - OSS External	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	502	502 Other Consumables - OSS External	85,430	79,834	25,150	63,633	23,344	11,244	26,693	9,625	21,669	43,712	26,854	109,601	526,788
OSS	506	506 Other Consumables - OSS External	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	502	502 Other Consumables - OSS Utility	3,763	772	-	6,570	29,004	10,018	16,238	25,292	13,107	12,020	4,387	2,683	123,852
OSS	506	506 Other Consumables - OSS Utility	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	501	501 Inter-System Losses	8,317	6,748	1,173	725	2,506	2,896	1,623	403	4,859	7,065	7,930	9,491	53,737
		Total	2,387,101	1,929,951	320,584	230,273	1,337,048	1,341,102	653,762	328,953	1,946,445	2,374,414	2,438,211	2,697,242	17,985,085
		447 External OSS Sales	3,057,699	2,481,159	404,559	265,924	962,519	1,232,111	660,300	156,227	2,050,174	2,600,971	2,952,746	3,596,342	
		447 Internal OSS Sales	78,946	14,080	-	16,114	642,414	537,033	204,981	222,487	606,482	410,605	272,157	49,969	
			3,136,645	2,495,240	404,559	282,039	1,604,933	1,769,144	865,281	378,714	2,656,655	3,011,576	3,224,903	3,646,311	23,475,999
ADJ 5		**RAR:**													
RAR	440	440-RESIDENTIAL	583,194	557,930	503,387	462,595	496,537	575,656	610,564	596,439	527,348	464,347	509,026	570,122	6,457,146
RAR	442.2	442-COMMERCIAL	448,445	459,232	479,197	494,510	487,045	462,977	452,475	453,897	476,414	496,724	470,266	454,537	5,635,718
RAR	442.3	442-INDUSTRIAL	300,152	310,515	340,654	361,673	343,246	298,562	277,670	290,002	323,580	358,151	346,969	306,624	3,857,798
RAR	445	445-OTHER PUBLIC AUTHORITIES	135,227	139,345	143,875	148,293	140,413	130,174	126,743	127,089	139,888	147,867	140,714	135,721	1,655,351
RAR	444	444-PUBLIC ST & HWY LIGHTING	1,028	1,024	932	974	806	677	595	618	816	957	1,071	1,042	10,540
			1,468,046	1,468,046	1,468,046	1,468,046	1,468,046	1,468,046	1,468,046	1,468,046	1,468,046	1,468,046	1,468,046	1,468,046	17,616,553
		RAR Amortization:													
RAR	407.0	407.61 - Amortization Expense - RAR	744,587	749,196	753,834	758,501	763,196	767,921	772,675	777,458	782,271	787,113	791,986	796,889	9,245,626

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

CALCULATION OF CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE WPD-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — SHEET 6 OF 6

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	BASE PERIOD	FORECASTED PERIOD
	ELECTRIC:			
1	ADJUSTED JURISDICTIONAL CAPITALIZATION	J-1 , J-1.1/J-1.2	$ 3,825,872,586	$ 3,732,176,127
2	WEIGHTED COST OF DEBT	J-1 , J-1.1/J-1.2	2.48%	2.32%
3	INTEREST SYNCHRONIZATION		$ 94,829,650	$ 86,668,646
4	KENTUCKY JURISDICTIONAL INTEREST PER BOOKS (EXCLUDING OTHER INTEREST)		81,240,233	96,610,920
5	INTEREST SYNCHRONIZATION ADJUSTMENT (LINE 4 - 3)		$ (13,589,417)	$ 9,942,274
6	COMPOSITE FEDERAL AND STATE TAX RATE	WPH-1	24.9500%	24.9500%
7	CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION		$ (3,390,560)	$ 2,480,597

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE WPD-2.1
SHEET 1 OF 1
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
															$(000)
ADJ 7		**ECR FOR OFF-SYSTEM SALES ADJUSTMENT:**													
		ECR Revenue	3,427,279	3,739,977	3,511,031	3,516,828	3,792,020	3,665,079	3,583,298	3,629,308	3,661,913	3,722,828	3,584,834	3,385,672	43,220,067
		12 Month Average Ky Juris Revenue less ECR	98,093,917	97,362,537	97,376,173	97,552,465	97,830,822	98,137,020	98,373,604	98,581,377	98,787,110	99,007,784	99,124,699	99,280,788	1,179,508,297
		ECR Factor Calculated	3.494%	3.841%	3.606%	3.605%	3.876%	3.735%	3.643%	3.682%	3.707%	3.760%	3.616%	3.410%	3.665%
		Average ECR Factor	3.665%	3.665%	3.665%	3.665%	3.665%	3.665%	3.665%	3.665%	3.665%	3.665%	3.665%	3.665%	
		447.11 - Sales For Resale OSS	3,057,699	2,481,159	404,559	265,924	962,519	1,232,111	660,300	156,227	2,050,174	2,600,971	2,952,746	3,596,342	20,420,731
		449.4 - Sales to affiliate - Energy	3,793,341	3,790,522	5,284,160	3,324,351	1,738,507	639,561	636,805	637,604	1,331,528	1,607,958	2,910,726	4,120,135	29,815,197
		447.9 - Sales For Resale OSS I/C	78,946	14,080	-	16,114	642,414	537,033	204,981	222,487	606,482	410,605	272,157	49,969	3,055,268
		Total Off-System Sales	6,929,986	6,285,761	5,688,719	3,606,390	3,343,440	2,408,704	1,502,086	1,016,318	3,988,183	4,619,534	6,135,629	7,766,446	53,291,197
OSS	447	ECR for OSS Adjustment (total sales x avg factor)	253,952	230,344	208,465	132,157	122,521	88,268	55,044	37,243	146,148	169,284	224,842	284,604	1,952,873
ADJ 8		**ADVERTISING EXPENSES:**													
ADV	913	913-ADVERTISING	-	-	1,666	-	-	1,666	-	-	1,666	-	-	1,666	6,665
ADV	930.1	930.1-MISC GENERAL ADVERTISING EXPENSE	32,939	130,883	32,939	80,539	32,939	32,939	32,939	32,939	32,939	150,773	32,939	32,939	658,649
ADJ 9		**INDUSTRIAL COAL SERVICES REVENUES:**													
ICS	456	456-MISC ELECTRIC REVENUE	(42,496)	(42,496)	(42,496)	(42,496)	(42,496)	(42,496)	(42,496)	(42,496)	(42,496)	(42,496)	(42,496)	(42,496)	(509,949)
ADJ 10		**NEW GENERATION NOT IN SERVICE**													
GEN	403-404	403.11 - Deprec Exp - Solar Power Gen	-	-	-	-	-	150,449	301,689	303,703	306,129	307,989	308,974	309,630	1,988,562
GEN	407.3	407.592 - Amortization Expense - NEW GEN AFUDC WACC	-	-	-	-	-	1,220	1,220	1,220	1,220	1,220	1,220	1,220	8,540
GEN	407.4	407.515 - Regulatory Credits NEW GEN AFUDC - Interest	61,965	69,693	74,508	78,936	83,463	87,211	87,198	94,835	101,358	107,987	114,021	114,409	1,075,585
GEN	407.4	407.516 - Regulatory Credits NEW GEN AFUDC - Equity	(584,298)	(655,006)	(699,055)	(739,564)	(780,987)	(882,982)	(879,603)	(949,470)	(1,009,150)	(1,069,798)	(1,125,003)	(1,244,986)	(10,619,901)
	409	Remove PTC to add back to income tax expense due to Mercer Co. Solar delay - Federal Only				274,873	358,586	327,429	323,603	334,846	282,562	222,899	142,905	98,700	2,366,403
ADJ 11		**AMI SAVINGS REG. LIABILITY**													
		407.517 - Regulatory Debits - AMI (AMI O&M KPSC Electric - Reg Liability) 5 year - Updated Forecast	(100,226)	(100,226)	(100,226)	(100,226)	(100,226)	(100,226)	(100,226)	(100,226)	(100,226)	(100,226)	(100,226)	(100,226)	(1,202,710)
		407.517 - Regulatory Debits - AMI (AMI O&M KPSC Electric - Reg Liability) 15 year - Per 2025 BP	(33,409)	(33,409)	(33,409)	(33,409)	(33,409)	(33,409)	(33,409)	(33,409)	(33,409)	(33,409)	(33,409)	(33,409)	(400,903)
AMIS	407.3	407.517 - Regulatory Debits - AMI (AMI O&M KPSC Electric - Reg Liability) - Adjustment	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	66,817	801,807
ADJ 12		**Revolving Credit Facility Fees**													
		93023 - Revolving Credit Facility Fees - Per 2025 BP	54,205	54,205	54,205	54,205	54,205	54,205	54,205	54,205	54,205	54,205	54,205	54,205	650,460
		93023 - Revolving Credit Facility Fees - Updated Forecast	64,304	64,304	64,304	64,304	64,304	64,304	64,304	64,304	64,304	64,304	64,304	64,304	771,648
MISC	930.2	Adjustment to Revolving Credit Facility Fees	(10,099)	(10,099)	(10,099)	(10,099)	(10,099)	(10,099)	(10,099)	(10,099)	(10,099)	(10,099)	(10,099)	(10,099)	(121,188)
ADJ 13		**IT REGULATORY ASSET**													
		IT Software Cost Regulatory Asset Amortization - Per 2025 BP	54,205	49,056	54,312	52,560	54,312	52,560	54,312	54,312	52,560	54,312	52,560	54,312	639,370
		IT Software Cost regulatory Asset Amortization - Updated Forecast	64,304	58,228	64,801	62,710	64,801	62,710	64,801	64,801	62,710	64,801	62,710	64,801	762,179
IT	923	IT Software Cost Regulatory Asset amortization Adjustment	(10,100)	(9,172)	(10,489)	(10,151)	(10,489)	(10,151)	(10,489)	(10,489)	(10,151)	(10,489)	(10,151)	(10,489)	(122,809)
ADJ 14		**VEGETATION MANAGEMENT EXP.**													
VET	593	593004 - Tree Trimming - Incremental Funding 2026	(219,209)	(438,417)	(438,417)	(548,022)	(438,417)	(438,417)	(548,022)	(438,417)	(548,022)	-	-	-	(4,055,360)
VET	571	571100 - Mtce of Overhead Lines - Incremental Funding 2026		(43,938)	(43,938)	(87,872)	(87,872)	(87,872)	(87,872)	(87,872)	(87,872)	(109,840)	-	-	(724,948)
		Total Incremental Funding 2026	(219,209)	(482,355)	(482,355)	(635,894)	(526,289)	(526,289)	(635,894)	(526,289)	(635,894)	(109,840)	-	-	(4,780,308)

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
D-2	JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
1		**OPERATING REVENUES**						
2		SALES OF GAS:						
3	480	RESIDENTIAL	173,619,999	(1,898,769)	171,721,230	-	171,721,230	Variance reflects change in billing determinants from the base period to the forecasted period.
4	481.1	COMMERCIAL	62,054,542	(1,238,301)	60,816,241	-	60,816,241	Variance reflects change in billing determinants from the base period to the forecasted period.
5	481.2	INDUSTRIAL	4,220,597	(3,916)	4,216,681	-	4,216,681	Variance reflects change in billing determinants from the base period to the forecasted period.
6	482	OTHER SALES TO PUBLIC AUTHORITIES	6,040,518	(223,425)	5,817,093	-	5,817,093	Variance reflects change in billing determinants from the base period to the forecasted period.
7		TOTAL SALES TO ULTIMATE CONSUMERS	245,935,655	(3,364,411)	242,571,244	-	242,571,244	
8	483-484	SALES FOR RESALE	2,251,429	(4,250)	2,247,178	-	2,247,178	Customary changes in the ordinary course of business.
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
10		TOTAL SALES OF GAS	248,187,084	(3,368,661)	244,818,423	-	244,818,423	
11		OTHER OPERATING REVENUES:						
12	487	FORFEITED DISCOUNTS	1,112,563	60,060	1,172,623	-	1,172,623	Customary changes in the ordinary course of business.
13	488	MISCELLANEOUS SERVICE REVENUE	171,275	20,853	192,129	-	192,129	Customary changes in the ordinary course of business.
14	489	TRANSPORTATION OF GAS OF OTHERS	12,028,109	17,937	12,046,046	-	12,046,046	Customary changes in the ordinary course of business.
15	493	RENT FROM GAS PROPERTY	165,236	(514)	164,722	-	164,722	Customary changes in the ordinary course of business.
16	495	OTHER GAS REVENUE	130,140	(99,924)	30,215	-	30,215	Customary changes in the ordinary course of business.
17		TOTAL OTHER OPERATING REVENUES	13,607,323	(1,588)	13,605,735	-	13,605,735	
18		**TOTAL OPERATING REVENUES**	261,794,406	(3,370,249)	258,424,157	-	258,424,157	
19		**OPERATING EXPENSES**						
20		OPERATION AND MAINTENANCE EXPENSES:						
21		OTHER GAS SUPPLY EXPENSES:						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	-	-	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
24	805	OTHER GAS PURCHASES	-	-	-	-	-	
25	806	EXCHANGE GAS	-	-	-	-	-	
26	807	PURCHASED GAS EXPENSE	1,146,083	(90,464)	1,055,619	-	1,055,619	Customary changes in the ordinary course of business.
27	808	GAS WITHDRAWN FROM STORAGE	-	-	-	-	-	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(280,215)	127,671	(152,545)	-	(152,545)	See explanation for FERC 819.
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	(38,254)	38,254	-	-	-	
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	827,613	75,461	903,074	-	903,074	
32		UNDERGROUND STORAGE EXPENSES:						
33	814	OPERATION SUPERVISION AND ENGINEERING	1,088,776	328,516	1,417,292	-	1,417,292	Increase in the test year expense is due to one additional headcount and open positions in the base period impacting multiple accounts. Labor forecasted to this account charged to other accounts in the base period.
34	816	WELLS EXPENSE	45,109	(10,707)	34,402	-	34,402	Customary changes in the ordinary course of business.
35	817	LINES EXPENSE	576,729	73,834	650,563	-	650,563	Customary changes in the ordinary course of business.
36	818	COMPRESSOR STATION EXPENSES	1,976,878	199,132	2,176,010	-	2,176,010	Increase in the test year expense is due to one additional headcount and open positions in the base periodr impacting multiple FERC accounts. Labor forecasted to this account charged to other accounts in the base period.
37	819	COMPRESSOR STATION FUEL AND POWER	288,215	(126,671)	161,545	-	161,545	Lower projected fuel expense used at compressor stations in the test year offset by a credit for fuel use in FERC 810
38	821	PURIFICATION EXPENSES	2,017,118	158,520	2,175,638	-	2,175,638	Customary changes in the ordinary course of business.
39	823	GAS LOSSES	-	-	-	-	-	
40	824	OTHER EXPENSES	4,285	(4,285)	-	-	-	Customary changes in the ordinary course of business.
41	825	STORAGE WELL ROYALTIES	108,340	23,307	131,647	-	131,647	Customary changes in the ordinary course of business.
42	826	RENTS-STORAGE FIELDS	-	-	-	-	-	
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	568,031	220,596	788,627	-	788,627	Increase in the test year expense is due to one additional headcount and open positions in the forecast charged to other accounts in the base period.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	750,861	(37,960)	712,901	-	712,901	Customary changes in the ordinary course of business.
45	833	MAINTENANCE OF LINES	810,295	16,554	826,849	-	826,849	Customary changes in the ordinary course of business.
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	793,449	(22,358)	771,091	-	771,091	Customary changes in the ordinary course of business.
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	290	318	608	-	608	Customary changes in the ordinary course of business.
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	734,829	(111,708)	623,121	-	623,121	Lower purifier equipment contract labor and material expenses for Magnolia and Muldraugh
49	837	MAINTENANCE OF OTHER EQUIPMENT	541,524	(115,232)	426,292	-	426,292	Higher labor expense in the base period that is forecast to other accounts in the test year.
50		TOTAL UNDERGROUND STORAGE EXPENSES	10,304,729	591,856	10,896,585	-	10,896,585	
51		TRANSMISSION EXPENSES:						
52	850	OPERATION SUPERVISION AND ENGINEERING	41,005	(41,005)	-	-	-	Customary changes in the ordinary course of business.
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	863,299	(42,221)	821,078	-	821,078	Customary changes in the ordinary course of business.
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	Customary changes in the ordinary course of business.
55	856	MAIN EXPENSES	815,969	41,558	857,527	-	857,527	Customary changes in the ordinary course of business.
56	859	OTHER EXPENSES	604,653	(509,865)	94,788	-	94,788	Safety Technical Training and Gas Operations forecasted to account 880 in the test year but charged to account 859 in the base period. In addition, expenses in base period recorded to account 859 for OT Security are forecasted to account 880 in the test year. Actual labor charged to account 859 in base period forecast on other accounts.
57	860	RENTS-GAS TRANSMISSION	47,894	949	48,843	-	48,843	Customary changes in the ordinary course of business.
58	863	MAINTENANCE OF MAINS	1,694,303	3,509,606	5,203,909	-	5,203,909	Timing of ILI Inspections and associated validation digs.
59		TOTAL TRANSMISSION EXPENSES	4,067,122	2,959,022	7,026,145	-	7,026,145	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
60		DISTRIBUTION EXPENSES:						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	1,255,586	(457)	1,255,129	-	1,255,129	Customary changes in the ordinary course of business.
63	874	MAINS AND SERVICES EXPENSES	9,523,356	(925,296)	8,598,060	-	8,598,060	Reduction due to LDAR costs included in the base period moved to GLT (proposed) in the test year.
64	875	MEASURING AND REGULATING STATION EXP - GEN.	918,497	599,549	1,518,045	-	1,518,045	Increase in the test year expense is due to one additional headcount and two open positions in the base period impacting multiple accounts. Labor forecast to this account also hit account 859 in the base period.
65	876	MEASURING AND REGULATING STATION EXP - IND.	345,052	242,815	587,866	-	587,866	Increase in the test year expense is due to one additional headcount and two open positions in the base period impacting multiple accounts. Labor forecast to this account also charged to account 859 in the base period.
66	877	MEASURING AND REGULATING STATION EXP - CG	228,050	(27,881)	200,170	-	200,170	Customary changes in the ordinary course of business.
67	878	METER AND HOUSE REGULATOR EXPENSE	3,738,281	813,364	4,551,645	-	4,551,645	Increase to the test year is due to higher expense in Customer Service activity charged to this account, AMI Amortization and labor charged to account 859 in the base period.
68	879	CUSTOMER INSTALLATIONS EXPENSE	331,009	(272,292)	58,717	-	58,717	Reduction due to LDAR costs included in the base period moved to GLT (proposed) in the test year.
69	880	OTHER EXPENSES	7,816,625	1,587,544	9,404,169	-	9,404,169	Increase driven by software maintenance costs reclassified from A&G account related to FERC 898 implementation, Safety & Technical Training and OT Security charged to account and 859 in the base period. Headcount increase in the test year and open positions in the base period as well as more labor charged to Capital.
70	881	RENTS-GAS DISTRIBUTION	34,537	2,843	37,381	-	37,381	Customary changes in the ordinary course of business.
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	
73	887	MAINTENANCE OF MAINS	8,990,940	316,319	9,307,260	-	9,307,260	Customary changes in the ordinary course of business.
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	658,771	(102,221)	556,550	-	556,550	Customary changes in the ordinary course of business.
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	865,145	134,310	999,455	-	999,455	Customary changes in the ordinary course of business.
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	772,106	162,371	934,478	-	934,478	Customary changes in the ordinary course of business.
77	892	MAINTENANCE OF SERVICES	815,063	(750,809)	64,254	-	64,254	Reduction due to LDAR costs included in the base period moved to GLT (proposed) in the test year. Higher cut and cap work in the base period than forecasted in the test year.
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	
74	894	MAINTENANCE OF OTHER EQUIPMENT	549,267	64,782	614,048	-	614,048	Customary changes in the ordinary course of business.
75		TOTAL DISTRIBUTION EXPENSES	36,842,286	1,844,942	38,687,228	-	38,687,228	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
76		CUSTOMER ACCOUNTS EXPENSES:						
77	901	CUSTOMER ACCTS SUPERVISION	1,244,596	113,820	1,358,416	-	1,358,416	Customary changes in the ordinary course of business.
78	902	METER READING EXPENSES	1,000,317	(761,539)	238,778	-	238,778	Decrease in the test year is due to lower costs resulting from use of advanced meters (completion of the AMI project).
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	5,506,178	91,089	5,597,267	-	5,597,267	Customary changes in the ordinary course of business.
80	904	UNCOLLECTIBLE ACCOUNTS	982,955	(338,873)	644,083	-	644,083	The forecasted period includes write-offs based on a five year average (0.254%) of budgeted revenuses and change in receivable balances. Bad Debt Expense in the base period is higher due to higher final unpaid bills.
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	1,533	(1,533)	-	-	-	Customary changes in the ordinary course of business.
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	8,735,579	(897,035)	7,838,544	-	7,838,544	
83		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	60,226	(7,061)	53,165	-	53,165	Customary changes in the ordinary course of business.
85	908	CUSTOMER ASSISTANCE EXPENSES	238,603	(95,460)	143,144	-	143,144	Customary changes in the ordinary course of business.
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	387,283	440	387,723	-	387,723	Customary changes in the ordinary course of business.
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	401,867	5,658	407,525	-	407,525	Customary changes in the ordinary course of business.
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	1,087,980	(96,423)	991,557	-	991,557	
89		SALES EXPENSES:						
90	911	SALES SUPERVISION	-	-	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	
92	913	ADVERTISING EXPENSES	62,714	(60,834)	1,880	(1,880)	-	Customary changes in the ordinary course of business. Advertising expenses are eliminated in the forecasted period via a pro forma adjustment.
93	916	MISC SALES EXPENSES	-	-	-	-	-	
94		TOTAL SALES EXPENSES	62,714	(60,834)	1,880	(1,880)	-	
95		ADMINISTRATIVE AND GENERAL EXPENSES:						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	7,466,718	956,200	8,422,918	-	8,422,918	Increase is primarily due to Short Term Incentive adjustment in the base period offset in numerous accounts through the burden process.
97	921	OFFICE SUPPLIES AND EXPENSES	1,818,716	(136,000)	1,682,716	-	1,682,716	Customary changes in the ordinary course of business.
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(856,428)	1,449	(854,980)	-	(854,980)	Customary changes in the ordinary course of business.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
99	923	OUTSIDE SERVICES	5,635,342	(1,193,226)	4,442,116	4,714	4,446,829	The base period reflects the expensing of incremental IT project O&M whereby regulatory asset treatment is sought in the forecasted test year.
100	924	PROPERTY INSURANCE	707,492	36,852	744,345	-	744,345	Increase is driven by higher premiums and higher asset values.
101	925	INJURIES AND DAMAGES	1,846,951	(348,925)	1,498,027	-	1,498,027	Decrease in liability claims offset by increase in excess liability coverage.
102	926	EMPLOYEE PENSION AND BENEFITS	6,655,849	2,226,617	8,882,465	-	8,882,465	The increase is primarily due to change in pension assumptions for expected return on assets from 8.25% to 7.25%.
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	
104	928	REGULATORY COMMISSION EXPENSES	506	118,437	118,943	-	118,943	Primary due to amortization of rate case expenses beginning in the test year partially offset by lower admin fees from the Ohio Falls Headwater Benefits.
105	929	DUPLICATE CHARGES--CREDIT	(302,337)	(109,432)	(411,769)	-	(411,769)	Customary changes in the ordinary course of business.
106	930.1	GENERAL ADVERTISING EXPENSES	295,837	14,115	309,953	(309,953)	-	Customary changes in the ordinary course of business. Advertising expenses are eliminated in the forecasted period via a pro forma adjustment.
107	930.2	MISC GENERAL EXPENSES	322,819	(1,852,262)	(1,529,443)	57,792	(1,471,650)	Decrease is primarily due to a management challenge to reduce O&M.
108	931	RENTS	464,683	(237,224)	227,459	-	227,459	Decrease driven by LGE Center lease expiring in 2025. LKE transferring company headquarters.
109	935	MAINTENANCE OF GENERAL PLANT	3,268,020	2,124,947	5,392,967	-	5,392,967	Escalation increases in hosted subscriptions/cloud access, customer software and services upgrades. Additionally, FERC 935 now includes more IT costs due to maintenance of computer hardware (935.1), maintenance of computer software (935.2), and maintenance of communication equipment (935.3) based on FERC 898.
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	27,324,168	1,601,548	28,925,716	(247,447)	28,678,269	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	89,252,191	6,018,538	95,270,729	(249,326)	95,021,402	

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
112	403-404	DEPRECIATION AND AMORTIZATION	47,397,448	19,235,077	66,632,525	51,310	66,683,835	Increase primarily due to higher depreciation rates and an increase in plant in service due to additions.
113	407.3	REGULATORY DEBITS	-	(282,915)	(282,915)	(657,168)	(940,083)	Change due to AMI regulatory asset and liability amortization.
114	407.4	REGULATORY CREDITS	-	-	-	-	-	
115	408.1	TAXES OTHER THAN INCOME TAXES	14,560,830	2,716,378	17,277,208	-	17,277,208	Increase is primarily due to higher property taxes driven by an increase in net utility plant and higher property tax rates.
116	409-411	FEDERAL INCOME TAXES	13,858,457	(5,825,484)	8,032,973	170,609	8,203,582	Decrease primarily due to lower pre-tax income.
117	409-411	STATE INCOME TAXES	3,489,871	(1,527,201)	1,962,670	42,759	2,005,429	Decrease primarily due to lower pre-tax income.
118	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	
119	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	
120		**TOTAL OPERATING EXPENSES**	168,558,797	20,334,393	188,893,190	(641,816)	188,251,374	
121		**NET OPERATING INCOME**	93,235,610	(23,704,642)	69,530,968	641,816	70,172,784	

Note 1 - See Schedule D-2.1 and testimony for a descriptions of the adjustments.

Note 2 - In general, these adjustments represent variances between the Base Period and the end of the Forecasted Period.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE GLT MECHANISM	ADJ 3 REMOVE GSC MECHANISM	ADJ 4 REMOVE AMI NOT IN SERVICE	ADJ 5 REVOLVING CREDIT FACILITY FEES	ADJ 6 IT SOFTWARE COST	ADJ 7 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$		$
1		**OPERATING REVENUES**										
2		SALES OF GAS:										
3	480	RESIDENTIAL	(2,498,359)	(9,222,656)	(67,778,524)	-	-	-	-	(79,499,538)	100.000%	(79,499,538)
4	481.1	COMMERCIAL	(993,267)	(3,817,257)	(34,595,654)	-	-	-	-	(39,406,178)	100.000%	(39,406,178)
5	481.2	INDUSTRIAL	(166,976)	(389,797)	(4,116,574)	-	-	-	-	(4,673,346)	100.000%	(4,673,346)
6	482	OTHER SALES TO PUBLIC AUTHORITIES	(102,654)	(164,947)	(3,791,808)	-	-	-	-	(4,059,409)	100.000%	(4,059,409)
7		TOTAL SALES TO ULTIMATE CONSUMERS	(3,761,256)	(13,594,656)	(110,282,559)	-	-	-	-	(127,638,471)	100.000%	(127,638,471)
8	483-484	SALES FOR RESALE	-	(1,938)	(865,102)	-	-	-	-	(867,040)	100.000%	(867,040)
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	(3,761,256)	(13,596,594)	(111,147,661)	-	-	-	-	(128,505,511)		(128,505,511)
11		OTHER OPERATING REVENUES:										
12	487	FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	(37,747)	(17,927)	-	-	-	-	-	(55,674)	100.000%	(55,674)
15	493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	(37,747)	(17,927)	-	-	-	-	-	(55,674)		(55,674)
18		**TOTAL OPERATING REVENUES**	(3,799,003)	(13,614,521)	(111,147,661)	-	-	-	-	(128,561,185)		(128,561,185)
19		**OPERATING EXPENSES**										
20		OPERATION AND MAINTENANCE EXPENSES:										
21		OTHER GAS SUPPLY EXPENSES:										
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	(121,841,720)	-	-	-	-	(121,841,720)	100.000%	(121,841,720)
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	18,793,333	-	-	-	-	18,793,333	100.000%	18,793,333
25	806	EXCHANGE GAS	-	-	(7,325,702)	-	-	-	-	(7,325,702)	100.000%	(7,325,702)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

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WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE GLT MECHANISM	ADJ 3 REMOVE GSC MECHANISM	ADJ 4 REMOVE AMI NOT IN SERVICE	ADJ 5 REVOLVING CREDIT FACILITY FEES	ADJ 6 IT SOFTWARE COST	ADJ 7 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$		$
26	807	PURCHASED GAS EXPENSE	-	-	-	-	-	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	498,785	-	-	-	-	498,785	100.000%	498,785
28	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	-	-	-	-	-	100.000%	-
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	52,711	-	-	-	-	52,711	100.000%	52,711
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
31		TOTAL OTHER GAS SUPPLY EXPENSES	-	-	(109,822,592)	-	-	-	-	(109,822,592)		(109,822,592)
32		UNDERGROUND STORAGE EXPENSES:										
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	(344,128)	-	-	-	-	(344,128)	100.000%	(344,128)
40	824	OTHER EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
41	825	STORAGE WELL ROYALTIES	-	-	-	-	-	-	-	-	100.000%	-
42	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	-	-	100.000%	-
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	-	-	-	-	-	-	100.000%	-
45	833	MAINTENANCE OF LINES	-	-	-	-	-	-	-	-	100.000%	-
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	-	-	100.000%	-
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	-	-	-	-	100.000%	-
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	-	-	-	-	-	100.000%	-
49	837	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	(344,128)	-	-	-	-	(344,128)		(344,128)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

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WITNESS: A. M. FACKLER

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			$	$	$	$	$	$	$	$		$
51		TRANSMISSION EXPENSES:										
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-	-	-	-	-	100.000%	-
58	863	MAINTENANCE OF MAINS	-	-	-	-	-	-	-	-	100.000%	-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-	-	-		-
60		DISTRIBUTION EXPENSES:										
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	-	-	47,001	-	-	-	47,001	100.000%	47,001
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	-	-	-	-	-	-	-	100.000%	-
69	880	OTHER EXPENSES	-	(27,215)	-	-	-	-	-	(27,215)	100.000%	(27,215)
70	881	RENTS-GAS DISTRIBUTION	-	-	-	-	-	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	-	-	-	-	-	-	-	100.000%	-
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	(2,203,653)	-	-	-	-	-	(2,203,653)	100.000%	(2,203,653)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE GLT MECHANISM	ADJ 3 REMOVE GSC MECHANISM	ADJ 4 REMOVE AMI NOT IN SERVICE	ADJ 5 REVOLVING CREDIT FACILITY FEES	ADJ 6 IT SOFTWARE COST	ADJ 7 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$		$
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	-	-	100.000%	-
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	(2,230,868)	-	47,001	-	-	-	(2,183,867)		(2,183,867)
76		CUSTOMER ACCOUNTS EXPENSES:										
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	157,138	-	-	-	157,138	100.000%	157,138
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	(277,410)	-	-	-	-	(277,410)	100.000%	(277,410)
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	(277,410)	157,138	-	-	-	(120,272)		(120,272)
83		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:										
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	(3,620,659)	-	-	223	-	-	-	(3,620,436)	100.000%	(3,620,436)
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	(36,338)	-	-	-	(36,338)	100.000%	(36,338)
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(3,620,659)	-	-	(36,115)	-	-	-	(3,656,774)		(3,656,774)
89		SALES EXPENSES:										
90	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
93	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	-	-	-	-	-	-	-		-
95		ADMINISTRATIVE AND GENERAL EXPENSES:										
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	(185)	-	-	-	(185)	100.000%	(185)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE GLT MECHANISM	ADJ 3 REMOVE GSC MECHANISM	ADJ 4 REMOVE AMI NOT IN SERVICE	ADJ 5 REVOLVING CREDIT FACILITY FEES	ADJ 6 IT SOFTWARE COST	ADJ 7 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$		$
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	(376)	-	-	-	(376)	100.000%	(376)
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	-	-	100.000%	-
99	923	OUTSIDE SERVICES	-	-	-	(45,899)	-	865,656	-	819,757	100.000%	819,757
100	924	PROPERTY INSURANCE	-	-	-	-	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	517	-	-	-	517	100.000%	517
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	28,252	-	-	28,252	100.000%	28,252
108	931	RENTS	-	-	-	-	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	(45,943)	28,252	865,656	-	847,965		847,965
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	(3,620,659)	(2,230,868)	(110,444,130)	122,081	28,252	865,656	-	(115,279,668)		(115,279,668)
112	403-404	DEPRECIATION AND AMORTIZATION	(42,484)	(3,294,785)	-	-	-	-	-	(3,337,269)	100.000%	(3,337,269)
113	407.3	REGULATORY DEBITS	-	-	-	(2,588,199)	-	-	-	(2,588,199)	100.000%	(2,588,199)
114	407.4	REGULATORY CREDITS	-	-	-	215,533	-	-	-	215,533	100.000%	215,533
115	408.1	TAXES OTHER THAN INCOME TAXES	-	(1,132,103)	-	-	-	-	-	(1,132,103)	100.000%	(1,132,103)
116	409-411	FEDERAL INCOME TAXES	(27,104)	(1,374,381)	(140,354)	536,520	(5,636)	(172,698)	(1,842,298)	(3,025,953)	100.000%	(3,025,953)
117	409-411	STATE INCOME TAXES	(6,793)	(347,419)	(35,177)	134,466	(1,413)	(43,283)	(461,729)	(761,347)	100.000%	(761,347)
118	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	100.000%	-
119	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	100.000%	-
120		**TOTAL OPERATING EXPENSES**	(3,697,040)	(8,379,557)	(110,619,661)	(1,579,598)	21,203	649,675	(2,304,027)	(125,909,005)		(125,909,005)
121		**NET OPERATING INCOME**	(101,963)	(5,234,965)	(528,000)	1,579,598	(21,203)	(649,675)	2,304,027	(2,652,180)		(2,652,180)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE GLT MECHANISM	ADJ 3 REMOVE GSC MECHANISM	ADJ 4 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$		$
1		**OPERATING REVENUES**							
2		SALES OF GAS:							
3	480	RESIDENTIAL	(4,497,641)	(12,366,518)	(86,900,480)	-	(103,764,639)	100.000%	(103,764,639)
4	481.1	COMMERCIAL	(2,587,359)	(5,149,085)	(43,448,363)	-	(51,184,806)	100.000%	(51,184,806)
5	481.2	INDUSTRIAL	(392,541)	(489,236)	(4,845,057)	-	(5,726,834)	100.000%	(5,726,834)
6	482	OTHER SALES TO PUBLIC AUTHORITIES	(271,887)	(194,464)	(4,714,686)	-	(5,181,038)	100.000%	(5,181,038)
7		TOTAL SALES TO ULTIMATE CONSUMERS	(7,749,427)	(18,199,302)	(139,908,586)	-	(165,857,316)	100.000%	(165,857,316)
8	483-484	SALES FOR RESALE	-	(3,068)	(961,990)	-	(965,058)	100.000%	(965,058)
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	(7,749,427)	(18,202,370)	(140,870,577)	-	(166,822,374)		(166,822,374)
11		OTHER OPERATING REVENUES:							
12	487	FORFEITED DISCOUNTS	-	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	-	(27,243)	-	-	(27,243)	100.000%	(27,243)
15	493	RENT FROM GAS PROPERTY	-	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	(27,243)	-	-	(27,243)		(27,243)
18		**TOTAL OPERATING REVENUES**	(7,749,427)	(18,229,614)	(140,870,577)	-	(166,849,618)		(166,849,618)
19		**OPERATING EXPENSES**							
20		OPERATION AND MAINTENANCE EXPENSES:							
21		OTHER GAS SUPPLY EXPENSES:							
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	(143,573,427)	-	(143,573,427)	100.000%	(143,573,427)
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	-	-	-	100.000%	-
25	806	EXCHANGE GAS	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

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WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE GLT MECHANISM	ADJ 3 REMOVE GSC MECHANISM	ADJ 4 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$		$
26	807	PURCHASED GAS EXPENSE	-	-	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	3,283,585	-	3,283,585	100.000%	3,283,585
28	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	-	-	100.000%	-
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	-	100.000%	-
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	100.000%	-
31		TOTAL OTHER GAS SUPPLY EXPENSES	-	-	(140,289,842)	-	(140,289,842)		(140,289,842)
32		UNDERGROUND STORAGE EXPENSES:							
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	(312,000)	-	(312,000)	100.000%	(312,000)
40	824	OTHER EXPENSES	-	-	-	-	-	100.000%	-
41	825	STORAGE WELL ROYALTIES	-	-	-	-	-	100.000%	-
42	826	RENTS-STORAGE FIELDS	-	-	-	-	-	100.000%	-
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	-	-	-	100.000%	-
45	833	MAINTENANCE OF LINES	-	-	-	-	-	100.000%	-
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	100.000%	-
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	-	100.000%	-
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	-	-	100.000%	-
49	837	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	(312,000)	-	(312,000)		(312,000)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

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WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE GLT MECHANISM	ADJ 3 REMOVE GSC MECHANISM	ADJ 4 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$		$
51		TRANSMISSION EXPENSES:							
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-	-	100.000%	-
58	863	MAINTENANCE OF MAINS	-	(144,000)	-	-	(144,000)	100.000%	(144,000)
59		TOTAL TRANSMISSION EXPENSES	-	(144,000)	-	-	(144,000)		(144,000)
60		DISTRIBUTION EXPENSES:							
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	-	-	-	-	100.000%	-
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	-	-	-	-	100.000%	-
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	-	-	-	-	100.000%	-
69	880	OTHER EXPENSES	-	(36,000)	-	-	(36,000)	100.000%	(36,000)
70	881	RENTS-GAS DISTRIBUTION	-	-	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	-	-	-	-	100.000%	-
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	(3,006,037)	-	-	(3,006,037)	100.000%	(3,006,037)
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE GLT MECHANISM	ADJ 3 REMOVE GSC MECHANISM	ADJ 4 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$		$
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	(3,042,037)	-	-	(3,042,037)		(3,042,037)
76		CUSTOMER ACCOUNTS EXPENSES:							
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	100.000%	-
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	(268,735)	-	(268,735)	100.000%	(268,735)
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	(268,735)	-	(268,735)		(268,735)
83		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:							
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	(7,639,634)	-	-	-	(7,639,634)	100.000%	(7,639,634)
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	100.000%	-
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(7,639,634)	-	-	-	(7,639,634)		(7,639,634)
89		SALES EXPENSES:							
90	911	SALES SUPERVISION	-	-	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	-	-	-	-	100.000%	-
93	916	MISC SALES EXPENSES	-	-	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	-	-	-	-		-
95		ADMINISTRATIVE AND GENERAL EXPENSES:							
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	100.000%	-
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	100.000%	-
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE GLT MECHANISM	ADJ 3 REMOVE GSC MECHANISM	ADJ 4 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$		$
99	923	OUTSIDE SERVICES	-	-	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	100.000%	-
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	100.000%	-
108	931	RENTS	-	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-		-
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	(7,639,634)	(3,186,037)	(140,870,577)	-	(151,696,248)		(151,696,248)
112	403-404	DEPRECIATION AND AMORTIZATION	(77,827)	(3,867,739)	-	-	(3,945,566)	100.000%	(3,945,566)
113	407.3	REGULATORY DEBITS	-	-	-	-	-	100.000%	-
114	407.4	REGULATORY CREDITS	-	-	-	-	-	100.000%	-
115	408.1	TAXES OTHER THAN INCOME TAXES	-	(1,396,594)	-	-	(1,396,594)	100.000%	(1,396,594)
116	409-411	FEDERAL INCOME TAXES	(6,377)	(1,937,433)	-	135,049	(1,808,762)	100.000%	(1,808,762)
117	409-411	STATE INCOME TAXES	(1,598)	(488,538)	-	33,847	(456,289)	100.000%	(456,289)
118	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	100.000%	-
119	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	100.000%	-
120		**TOTAL OPERATING EXPENSES**	(7,725,437)	(10,876,341)	(140,870,577)	168,895	(159,303,459)		(159,303,459)
121		**NET OPERATING INCOME**	(23,991)	(7,353,272)	-	(168,895)	(7,546,159)		(7,546,159)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 5 AMI SAVINGS REG. LIABILITY	ADJ 6 ADVERTISING EXPENSE	ADJ 7 BULLITT CO. PIPELINE	ADJ 8 IT SOFTWARE COST REGULATORY ASSET	ADJ 9 REVOLVING CREDIT FACILITY FEES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$		$
1		**OPERATING REVENUES**								
2		SALES OF GAS:								
3	480	RESIDENTIAL	-	-	-	-	-	-	100.000%	-
4	481.1	COMMERCIAL	-	-	-	-	-	-	100.000%	-
5	481.2	INDUSTRIAL	-	-	-	-	-	-	100.000%	-
6	482	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	-	-	-	100.000%	-
7		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	-	-	-	-	100.000%	-
8	483-484	SALES FOR RESALE	-	-	-	-	-	-	100.000%	-
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	-	-	-	-	-	-		-
11		OTHER OPERATING REVENUES:								
12	487	FORFEITED DISCOUNTS	-	-	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	-	-	-	-	-	-	100.000%	-
15	493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-		-
18		**TOTAL OPERATING REVENUES**	-	-	-	-	-	-		-
19		**OPERATING EXPENSES**								
20		OPERATION AND MAINTENANCE EXPENSES:								
21		OTHER GAS SUPPLY EXPENSES:								
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	-	-	-	-	100.000%	-
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	-	-	-	-	100.000%	-
25	806	EXCHANGE GAS	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 5 AMI SAVINGS REG. LIABILITY	ADJ 6 ADVERTISING EXPENSE	ADJ 7 BULLITT CO. PIPELINE	ADJ 8 IT SOFTWARE COST REGULATORY ASSET	ADJ 9 REVOLVING CREDIT FACILITY FEES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$		$
26	807	PURCHASED GAS EXPENSE	-	-	-	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	-	-	-	-	100.000%	-
28	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	-	-	-	100.000%	-
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	-	-	100.000%	-
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	100.000%	-
31		TOTAL OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-		-
32		UNDERGROUND STORAGE EXPENSES:								
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	-	-	-	-	100.000%	-
40	824	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
41	825	STORAGE WELL ROYALTIES	-	-	-	-	-	-	100.000%	-
42	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	100.000%	-
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	-	-	-	-	100.000%	-
45	833	MAINTENANCE OF LINES	-	-	-	-	-	-	100.000%	-
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
49	837	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	-	-	-	-		-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 5 AMI SAVINGS REG. LIABILITY	ADJ 6 ADVERTISING EXPENSE	ADJ 7 BULLITT CO. PIPELINE	ADJ 8 IT SOFTWARE COST REGULATORY ASSET	ADJ 9 REVOLVING CREDIT FACILITY FEES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$		$
51		TRANSMISSION EXPENSES:								
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-	-	-	100.000%	-
58	863	MAINTENANCE OF MAINS	-	-	-	-	-	-	100.000%	-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-		-
60		DISTRIBUTION EXPENSES:								
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	-	-	-	-	-	100.000%	-
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	-	-	-	-	-	100.000%	-
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	-	-	-	-	-	100.000%	-
69	880	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
70	881	RENTS-GAS DISTRIBUTION	-	-	-	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	-	-	-	-	-	100.000%	-
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	-	-	-	-	-	100.000%	-
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 5 AMI SAVINGS REG. LIABILITY	ADJ 6 ADVERTISING EXPENSE	ADJ 7 BULLITT CO. PIPELINE	ADJ 8 IT SOFTWARE COST REGULATORY ASSET	ADJ 9 REVOLVING CREDIT FACILITY FEES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$		$
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-		-
76		CUSTOMER ACCOUNTS EXPENSES:								
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	100.000%	-
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	100.000%	-
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-		-
83		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:								
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	-	-	-	-	-	-	100.000%	-
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	100.000%	-
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-	-	-		-
89		SALES EXPENSES:								
90	911	SALES SUPERVISION	-	-	-	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	(1,880)	-	-	-	(1,880)	100.000%	(1,880)
93	916	MISC SALES EXPENSES	-	-	-	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	(1,880)	-	-	-	(1,880)		(1,880)
95		ADMINISTRATIVE AND GENERAL EXPENSES:								
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	100.000%	-
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	100.000%	-
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 5 AMI SAVINGS REG. LIABILITY	ADJ 6 ADVERTISING EXPENSE	ADJ 7 BULLITT CO. PIPELINE	ADJ 8 IT SOFTWARE COST REGULATORY ASSET	ADJ 9 REVOLVING CREDIT FACILITY FEES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$		$
99	923	OUTSIDE SERVICES	-	-	-	4,714	-	4,714	100.000%	4,714
100	924	PROPERTY INSURANCE	-	-	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	(309,953)	-	-	-	(309,953)	100.000%	(309,953)
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	57,792	57,792	100.000%	57,792
108	931	RENTS	-	-	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	(309,953)	-	4,714	57,792	(247,447)		(247,447)
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	-	(311,832)	-	4,714	57,792	(249,326)		(249,326)
112	403-404	DEPRECIATION AND AMORTIZATION	-	-	51,310	-	-	51,310	100.000%	51,310
113	407.3	REGULATORY DEBITS	(657,168)	-	-	-	-	(657,168)	100.000%	(657,168)
114	407.4	REGULATORY CREDITS	-	-	-	-	-	-	100.000%	-
115	408.1	TAXES OTHER THAN INCOME TAXES	-	-	-	-	-	-	100.000%	-
116	409-411	FEDERAL INCOME TAXES	131,105	62,211	(10,236)	(940)	(11,530)	170,609	100.000%	170,609
117	409-411	STATE INCOME TAXES	32,858	15,592	(2,565)	(236)	(2,890)	42,759	100.000%	42,759
118	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	100.000%	-
119	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	100.000%	-
120		**TOTAL OPERATING EXPENSES**	(493,204)	(234,030)	38,508	3,538	43,373	(641,816)		(641,816)
121		**NET OPERATING INCOME**	493,204	234,030	(38,508)	(3,538)	(43,373)	641,816		641,816

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE WPD-2
SHEET 1 OF 4
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
															$(0)
ADJ 1		**DSM:**													
DSM	480	RESIDENTIAL	108,864	189,247	106,407	403,152	234,387	13,193	229,055	291,419	211,792	254,001	241,423	215,418	2,498,359
DSM	481.1	COMMERCIAL	20,833	32,947	13,698	24,518	8,345	659	110,136	151,771	136,495	167,437	171,595	154,834	993,267
DSM	481.2	INDUSTRIAL	1,848	3,882	745	1,860	231	113	11,937	17,160	22,979	34,805	36,734	34,681	166,976
DSM	489	TRANSPORTATION OF GAS OF OTHERS	14,143	16,829	3,317	3,776	(552)	233	-	-	-	-	-	-	37,747
DSM	482	OTHER SALES TO PUBLIC AUTHORITIES	1,927	2,713	1,943	2,722	626	340	12,028	16,081	14,238	17,017	17,337	15,681	102,654
DSM	483-484	SALES FOR RESALE													-
		TOTAL DSM REVENUES	147,615	245,618	126,111	436,028	243,039	14,539	363,156	476,430	385,506	473,260	467,088	420,614	3,799,003
DSM	908	908 - DSM PROGRAM EXP	137,829	232,029	117,735	412,815	225,486	18,165	345,078	458,298	367,302	454,966	448,723	402,232	3,620,659
DSM	403-404	403 - DSM DEPRECIATION EXP	-	-	-	2,509	4,959	4,909	5,018	5,018	5,018	5,018	5,018	5,018	42,484
ADJ 2		**GAS LINE TRACKER (GLT):**													
GLT	480	RESIDENTIAL	751,682	869,705	874,513	820,222	878,239	814,788	708,609	680,856	684,742	693,148	702,082	744,069	9,222,656
GLT	481.1	COMMERCIAL	303,615	355,526	355,808	338,499	369,979	338,620	295,175	283,616	285,243	288,743	292,468	309,966	3,817,257
GLT	481.2	INDUSTRIAL	33,037	39,635	38,587	36,041	39,466	35,804	28,123	27,022	27,176	27,510	27,864	29,531	389,797
GLT	489	TRANSPORTATION OF GAS OF OTHERS	1,550	1,733	1,744	1,656	1,765	1,642	1,318	1,266	1,273	1,289	1,305	1,383	17,927
GLT	482	OTHER SALES TO PUBLIC AUTHORITIES	14,924	17,606	17,465	16,350	17,733	15,485	11,005	10,572	10,624	10,757	10,892	11,536	164,947
GLT	483-484	SALES FOR RESALE	178	178	178	178	178	178	146	141	141	143	145	154	1,938
		TOTAL GLT REVENUES	1,104,987	1,284,384	1,288,295	1,212,948	1,307,360	1,206,516	1,044,376	1,003,473	1,009,199	1,021,589	1,034,756	1,096,639	13,614,521
		GLT Expenses:													
GLT	874	874.1 - Other Mains/Serv Exp GLT													-
GLT	878	878.1 - Meter/Reg Expense GLT													-
GLT	879	879.1 - Cust Install Expense GLT													-
GLT	880	880.1 - Other Gas Distribution Exp GLT	2,577	(187)	3,993	281	-	2,551	3,000	3,000	3,000	3,000	3,000	3,000	27,215
GLT	887	887.1 - Mtce-Gas Mains-Distr GLT													-
GLT	892	892.1 - Mtce-Oth Services - GLT	236,841	406,847	403,332	316,266	381,274	267,052	67,912	16,237	11,360	13,229	15,927	67,378	2,203,653
GLT	403-404	403.6 - Depreciation - GLT	253,309	257,545	260,470	264,366	269,598	273,155	276,896	280,560	284,225	287,889	291,554	295,218	3,294,785
GLT	403-404	403.6 - Depreciation (retirements) - GLT	-	-	-	-	-	-	-	-	-	-	-	-	-
GLT	409-411	411 - GLT AMORT EXCESS ADIT-FEDERAL	(1,119)	(1,119)	(1,119)	(1,119)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(13,493)
GLT	409-411	411 - GLT AMORT EXCESS ADIT-STATE	(34)	(34)	(34)	(34)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(419)
		TOTAL	491,573	663,052	666,641	579,760	649,709	541,595	346,645	298,635	297,422	302,956	309,318	364,434	5,511,741
GLT	408.1	408.1 - Property Tax - GLT	85,080	85,080	79,233	84,757	100,193	100,193	99,595	99,595	99,595	99,595	99,595	99,595	1,132,103
ADJ 3		**GSC:**													
GSC	480	RESIDENTIAL	1,034,676	2,171,028	5,365,587	11,163,026	16,827,876	11,537,958	9,890,581	4,574,053	1,983,142	1,181,417	1,026,686	1,022,493	67,778,524
GSC	481.1	COMMERCIAL	837,023	1,269,143	2,727,925	5,286,540	8,075,293	5,740,276	4,755,677	2,382,185	1,278,108	778,800	729,745	734,939	34,595,654
GSC	481.2	INDUSTRIAL	185,434	276,935	399,096	609,000	702,372	461,062	515,447	269,342	215,171	161,887	156,215	164,613	4,116,574
GSC	489	TRANSPORTATION OF GAS OF OTHERS													-
GSC	482	OTHER SALES TO PUBLIC AUTHORITIES	76,729	122,099	306,377	548,788	916,846	687,238	519,756	252,751	133,346	79,373	73,883	74,623	3,791,808
GSC	483-484	SALES FOR RESALE	49,915	77,008	74,610	91,187	104,165	84,304	81,194	52,788	71,856	73,581	51,779	52,716	865,102
		TOTAL GSC REVENUE	2,183,777	3,916,212	8,873,594	17,698,541	26,626,552	18,510,838	15,762,655	7,531,119	3,681,622	2,275,058	2,038,308	2,049,384	111,147,661

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE WPD-2
SHEET 2 OF 4
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
															$(0)
		GAS SUPPLY COST:													
GSC	801-803	803 - GAS TRANSMISSION LINE PURCHASES	5,513,393	7,180,782	9,561,511	12,421,430	23,880,037	16,534,916	11,772,825	6,481,671	6,365,785	6,770,527	7,638,501	7,720,342	121,841,720
GSC	805	805 - GAS (OVER)/UNDER	402,398	(100,215)	(627,641)	(2,267,184)	(8,495,036)	(7,705,655)	-	-	-	-	-	-	(18,793,333)
GSC	806	806 - EXCHANGE GAS	(472,090)	(590,124)	895,046	2,473,390	3,098,860	1,920,620	-	-	-	-	-	-	7,325,702
GSC	807	807 - GAS PROCUREMENT EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
GSC	808	808 - GAS WITHDRAWN FR/DELIVERED TO STORAGE	(3,296,095)	(2,475,300)	(1,067,466)	4,887,162	8,764,334	6,356,541	3,951,087	1,010,706	(2,722,906)	(4,537,212)	(5,646,936)	(5,722,701)	(498,785)
GSC	812	812 - GAS USED FOR UTILITY OPERATIONS	(4,382)	(3,029)	(3,928)	(9,995)	(14,440)	(16,937)	-	-	-	-	-	-	(52,711)
GSC	813	813 - OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
GSC	823	823 - GAS LOSSES	28,040	28,213	28,336	69,865	28,337	28,336	18,167	18,167	18,167	21,167	26,167	31,167	344,128
GSC	904	904 - GSC UNCOLLECTIBLE EXPENSE	11,139	6,616	24,282	40,279	47,504	24,134	20,576	20,576	20,576	20,576	20,576	20,576	277,410
		TOTAL GAS SUPPLY EXPENSES	2,182,404	4,046,943	8,810,139	17,614,946	27,309,596	17,141,955	15,762,655	7,531,119	3,681,622	2,275,058	2,038,308	2,049,384	110,444,130
ADJ 4		**AMI Not in Service**													
AMI	407.3	407.518 - Regulatory Debits - AMI Gas	415,913	-	-	680,806	-	-	694,981	-	-	796,499	-	-	2,588,199
AMI	407.4	407.513 - Regulatory Credits AMI AFUDC - Interest - Gas	14,378	14,942	15,101	15,838	16,331	18,302	20,373	20,740	21,100	21,728	22,037	22,337	223,207
AMI	407.4	407.514 - Regulatory Credits AMI AFUDC - Equity - Gas	(27,613)	(28,589)	(28,864)	(30,690)	(31,584)	(39,197)	(39,805)	(40,469)	(41,122)	(43,048)	(43,608)	(44,151)	(438,740)
AMI	878	878.2 - AMI Gas Meter Expenses	(44,400)	14,695	44,831	(59,525)	77,275	27,688	(107,563)	25,245	25,245	(50,490)	-	-	(47,001)
AMI	903	903.1 - AMI Records & Collections	(227,494)	151,931	148,488	(292,481)	202,927	162,892	(379,473)	235,760	177,185	(439,223)	53,060	49,289	(157,138)
AMI	908	908.5 - AMI Customer Assistance	(1,858)	7,666	929	(8,595)	817	817	(1,635)	817	817	(1,635)	817	817	(223)
AMI	910	910.2 - AMI Service & Information	-	-	-	-	2,822	1,040	(7,040)	990	10,890	(11,880)	25,691	13,826	36,338
AMI	920	920.1 - AMI Admin & General	(997)	467	398	(865)	275	728	(1,324)	807	587	(1,394)	734	770	185
AMI	921	921.1 - AMI Office Supplies	(4,680)	2,981	3,580	(6,561)	3,315	(882)	(5,406)	7,028	3,664	(10,692)	4,444	3,585	376
AMI	923	923.1 - AMI Outside Services	(49,056)	12,771	10,294	(23,065)	5,399	6,951	6,290	6,743	6,517	21,018	21,018	21,018	45,899
AMI	925	925.1 - AMI Injuries and Damages	(517)	-	-	-	-	-	-	-	-	-	-	-	(517)
		Total AMI not in Service	73,676	176,863	194,757	274,862	277,576	178,339	179,399	257,662	204,883	280,884	84,192	67,492	2,250,585
		Revolving Credit Facility Fees													
ADJ 5		93023 - Revolving Credit Facility Fees - Per 2025 BP							25,508	24,685	25,508	24,685	25,508	25,508	151,403
		93023 - Revolving Credit Facility Fees - Updated Forecast							30,302	29,285	30,261	29,285	30,261	30,261	179,654
MISC	930.2	Adjustment to Revolving Credit Facility Fees	-	-	-	-	-	-	(4,794)	(4,600)	(4,753)	(4,600)	(4,753)	(4,753)	(28,252)
ADJ 6		**IT Software Cost**													
		IT software cost spend - per 2025 BP					0	0	0	0	0	0	0	29,224	29,224
		IT Software cost spend - Updated forecast					13,706	254,575	162,263	158,929	76,451	76,451	76,252	76,252	894,881
IT	923	IT software cost Incremental spend	-	-	-	-	(13,706)	(254,575)	(162,263)	(158,929)	(76,451)	(76,451)	(76,252)	(47,028)	(865,656)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2
SHEET 3 OF 4
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
															$(0)
ADJ 1		**DSM:**													
DSM	480	RESIDENTIAL	412,301	414,534	408,428	395,953	353,287	348,111	335,001	331,271	319,399	370,315	399,572	409,469	4,497,641
DSM	481.1	COMMERCIAL	195,530	191,844	196,693	206,559	227,845	228,842	237,704	237,974	251,843	222,899	195,403	194,224	2,587,359
DSM	481.2	INDUSTRIAL	16,609	17,609	21,205	23,175	38,027	47,320	50,566	52,925	50,889	31,568	24,405	18,245	392,541
DSM	489	TRANSPORTATION OF GAS OF OTHERS	-	-	-	-	-	-	-	-	-	-	-	-	-
DSM	482	OTHER SALES TO PUBLIC AUTHORITIES	21,368	20,962	21,481	21,892	23,777	23,267	24,029	24,116	25,423	23,003	21,344	21,224	271,887
DSM	483-484	SALES FOR RESALE													-
		TOTAL DSM REVENUES	645,808	644,948	647,808	647,579	642,936	647,540	647,301	646,285	647,554	647,786	640,724	643,161	7,749,427
DSM	908	908 - DSM PROGRAM EXP	636,447	635,620	638,529	638,336	633,736	638,374	638,172	637,198	638,490	638,770	631,752	634,211	7,639,634
DSM	403-404	403 - DSM DEPRECIATION EXP	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	6,486	77,827
ADJ 2		**GAS LINE TRACKER (GLT):**													
GLT	480	RESIDENTIAL	902,428	909,285	934,142	1,010,271	1,058,476	1,085,770	1,095,942	1,105,872	1,115,365	1,138,673	997,717	1,012,578	12,366,518
GLT	481.1	COMMERCIAL	375,924	378,769	389,132	419,634	440,926	452,292	456,532	460,663	464,619	473,193	415,613	421,790	5,149,085
GLT	481.2	INDUSTRIAL	35,816	36,088	37,074	39,330	42,009	43,092	43,511	43,905	44,282	44,314	39,611	40,201	489,236
GLT	489	TRANSPORTATION OF GAS OF OTHERS	1,678	1,691	1,737	4,018	1,968	2,019	2,029	2,047	2,065	4,270	1,847	1,875	27,243
GLT	482	OTHER SALES TO PUBLIC AUTHORITIES	14,002	14,120	14,497	16,947	16,427	16,854	17,003	17,163	17,308	18,940	15,480	15,724	194,464
GLT	483-484	SALES FOR RESALE	186	188	193	454	219	224	225	227	229	508	205	208	3,068
		TOTAL GLT REVENUES	1,330,034	1,340,140	1,376,775	1,490,654	1,560,024	1,600,251	1,615,242	1,629,877	1,643,869	1,679,897	1,470,474	1,492,377	18,229,614
		GLT Expenses:													
GLT	863	863.1 - GLT - Mtce Gas Mains-Trans	-	-	-	72,000	-	-	-	-	-	72,000	-	-	144,000
GLT	874	874.1 - Other Mains/Serv Exp GLT													-
GLT	878	878.1 - Meter/Reg Expense GLT													-
GLT	879	879.1 - Cust Install Expense GLT													-
GLT	880	880.1 - Other Gas Distribution Exp GLT	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
GLT	887	887.1 - Mtce-Gas Mains-Distr GLT													-
GLT	892	892.1 - Mtce-Oth Services - GLT	150,909	141,889	158,788	188,065	317,714	346,608	350,471	354,098	357,163	310,321	162,074	167,936	3,006,037
GLT	403-404	403.6 - Depreciation - GLT	305,500	308,477	311,453	314,430	317,406	320,383	323,360	326,336	329,313	332,289	335,266	343,526	3,867,739
GLT	403-404	403.6 - Depreciation (retirements) - GLT	-	-	-	-	-	-	-	-	-	-	-	-	-
GLT	409-411	411 - GLT AMORT EXCESS ADIT-FEDERAL	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(13,526)
GLT	409-411	411 - GLT AMORT EXCESS ADIT-STATE	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(424)
		TOTAL	458,247	452,204	472,079	576,332	636,958	668,829	675,668	682,272	688,313	716,448	499,177	513,299	7,039,826
GLT	408.1	408.1 - Property Tax - GLT	116,383	116,383	116,383	116,383	116,383	116,383	116,383	116,383	116,383	116,383	116,383	116,383	1,396,594
ADJ 3		**GSC:**													
GSC	480	RESIDENTIAL	19,094,442	15,976,792	11,038,459	4,972,065	2,182,664	1,311,044	1,140,444	1,132,913	1,225,765	3,299,271	9,253,706	16,272,915	86,900,480
GSC	481.1	COMMERCIAL	9,055,373	7,393,972	5,315,979	2,593,826	1,407,679	861,871	809,232	813,862	966,518	1,985,911	4,525,367	7,718,772	43,448,363
GSC	481.2	INDUSTRIAL	769,193	678,663	573,098	291,009	234,935	178,215	172,143	180,998	195,297	281,250	565,186	725,070	4,845,057
GSC	489	TRANSPORTATION OF GAS OF OTHERS													-
GSC	482	OTHER SALES TO PUBLIC AUTHORITIES	1,002,708	810,298	580,996	275,274	146,926	87,875	81,974	82,683	97,739	205,106	496,443	846,663	4,714,686
GSC	483-484	SALES FOR RESALE	81,105	79,755	67,707	65,777	79,344	81,910	74,311	75,453	75,073	79,686	89,178	112,692	961,990
		TOTAL GSC REVENUE	30,002,821	24,939,481	17,576,238	8,197,950	4,051,548	2,520,915	2,278,104	2,285,909	2,560,392	5,851,225	14,929,880	25,676,112	140,870,577
		GAS SUPPLY COST:													
GSC	801-803	803 - GAS TRANSMISSION LINE PURCHASES	21,106,614	16,514,258	13,278,539	7,078,108	7,003,541	7,425,281	8,351,833	8,422,645	8,476,963	10,720,724	15,846,761	19,348,160	143,573,427
GSC	805	805 - GAS (OVER)/UNDER	-	-	-	-	-	-	-	-	-	-	-	-	-
GSC	806	806 - EXCHANGE GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
GSC	807	807 - GAS PROCUREMENT EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
GSC	808	808 - GAS WITHDRAWN FR/DELIVERED TO STORAGE	8,849,645	8,383,662	4,257,138	1,079,281	(2,992,553)	(4,947,927)	(6,122,290)	(6,190,297)	(5,972,132)	(4,927,061)	(975,443)	6,274,391	(3,283,585)
GSC	812	812 - GAS USED FOR UTILITY OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
GSC	813	813 - OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
GSC	823	823 - GAS LOSSES	24,167	19,167	18,167	18,167	18,167	21,167	26,167	31,167	33,167	35,167	36,167	31,167	312,000
GSC	904	904 - GSC UNCOLLECTIBLE EXPENSE	22,395	22,395	22,395	22,395	22,395	22,395	22,395	22,395	22,395	22,395	22,395	22,395	268,735
		TOTAL GAS SUPPLY EXPENSES	30,002,821	24,939,481	17,576,238	8,197,950	4,051,548	2,520,915	2,278,104	2,285,909	2,560,392	5,851,225	14,929,880	25,676,112	140,870,577

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

CALCULATION OF CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE WPD-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — SHEET 4 OF 4

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	BASE PERIOD	FORECASTED PERIOD
	GAS:			
1	ADJUSTED JURISDICTIONAL CAPITALIZATION	J-1 , J-1.1/J-1.2	$ 1,403,318,852	$ 1,412,276,202
2	WEIGHTED COST OF DEBT	J-1 , J-1.1/J-1.2	2.48%	2.32%
3	INTEREST SYNCHRONIZATION		$ 34,783,238	$ 32,795,898
4	KENTUCKY JURISDICTIONAL INTEREST PER BOOKS (EXCLUDING OTHER INTEREST)		25,548,660	33,472,833
5	INTEREST SYNCHRONIZATION ADJUSTMENT (LINE 4 - 3)		$ (9,234,578)	$ 676,935
6	COMPOSITE FEDERAL AND STATE TAX RATE	WPH-1	24.9500%	24.9500%
7	CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION		$ (2,304,027)	$ 168,895

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD __X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2.1
SHEET 1 OF 1
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
															$(0)
ADJ 5		**AMI SAVINGS REG. LIABILITY**													
		407.518 - Regulatory Debits - AMI (AMI O&M KPSC Gas - Reg Liability) 5 Year - Updated Forecast	(82,146)	(82,146)	(82,146)	(82,146)	(82,146)	(82,146)	(82,146)	(82,146)	(82,146)	(82,146)	(82,146)	(82,146)	(985,751)
		407.518 - Regulatory Debits - AMI (AMI O&M KPSC Gas - Reg Liability) 15 Year - Per 2025 BP	(27,382)	(27,382)	(27,382)	(27,382)	(27,382)	(27,382)	(27,382)	(27,382)	(27,382)	(27,382)	(27,382)	(27,382)	(328,584)
AMIS	407.3	407.517 - Regulatory Debits - AMI (AMI O&M KPSC Gas - Reg Liability) - Adjustment	54,764	54,764	54,764	54,764	54,764	54,764	54,764	54,764	54,764	54,764	54,764	54,764	657,168
ADJ 6		**ADVERTISING EXPENSES:**													
ADV	913	913-ADVERTISING	-	-	470	-	-	470	-	-	470	-	-	470	1,880
ADV	930.1	930.1-MISC GENERAL ADVERTISING EXPENSE	15,501	61,592	15,501	37,901	15,501	15,501	15,501	15,501	15,501	70,952	15,501	15,501	309,953
ADJ 7		**Bullitt Co. Pipe Depreciation Expense**													
		LGE-2367 - Gas Transmission - Mains	(201,933)	(202,301)	(202,668)	(203,403)	(204,506)	(205,241)	(205,424)	(205,424)	(205,424)	(205,424)	(205,424)	(205,424)	(2,452,598)
		LGE-2376 - Gas Distribution - Mains	206,158	206,533	206,908	207,658	208,784	209,534	209,722	209,722	209,722	209,722	209,722	209,722	2,503,907
BCP	403-404	Adjustment for Depreciation Expenses	(4,225)	(4,232)	(4,240)	(4,255)	(4,278)	(4,294)	(4,298)	(4,298)	(4,298)	(4,298)	(4,298)	(4,298)	(51,310)
ADJ 8		**IT SOFTWARE COST REGULATORY ASSET**													
		IT Software Cost Regulatory Asset Amortization - Per 2025 BP	(213)	(211)	(209)	(858)	(858)	(858)	(858)	(858)	(858)	(858)	(858)	(858)	(8,357)
		IT Software Cost regulatory Asset Amortization - Updated Forecast	(900)	(974)	(1,050)	(1,126)	(1,127)	(1,128)	(1,128)	(1,128)	(1,128)	(1,128)	(1,128)	(1,128)	(13,070)
IT	923	IT Software Cost Regulatory Asset amortization Adjustment	(687)	(764)	(841)	(268)	(269)	(270)	(269)	(269)	(269)	(269)	(269)	(269)	(4,714)
ADJ 9		**Revolving Credit Facility Fees**													
		93023 - Revolving Credit Facility Fees - Per 2025 BP	25,508	23,085	25,558	24,734	25,558	24,734	25,558	25,558	24,734	25,558	24,734	25,558	300,880
		93023 - Revolving Credit Facility Fees - Updated Forecast	30,261	27,401	30,494	29,511	30,494	29,511	30,494	30,494	29,511	30,494	29,511	30,494	358,672
MISC	930.2	Adjustment to Revolving Credit Facility Fees	(4,753)	(4,316)	(4,936)	(4,777)	(4,936)	(4,777)	(4,936)	(4,936)	(4,777)	(4,936)	(4,777)	(4,936)	(57,792)

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 58 - 807 KAR 5:001 Section 16(8)(e)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes.

Response:

See attached.

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
E-1	ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
E-2	DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC
FOR THE BASE PERIOD TME AUGUST 31, 2025 AND FORECAST PERIOD TME DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION		AT CURRENT RATES BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	AT PROPOSED RATES ADJUSTMENTS	FORECASTED PERIOD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
			$	$	$	$	$	$	$
1	Operating Income Before Income Taxes		309,889,676	(45,739,932)	264,149,744	(12,547,322)	251,602,422	104,481,554	356,083,976
2	Interest Charges		94,829,650	(8,161,004)	86,668,646	0	86,668,646		86,668,646
3	Book Net Income before Income Tax & Credits	LN 1-2	215,060,026	(37,578,928)	177,481,098	(12,547,322)	164,933,776	104,481,554	269,415,330
4	Permanent Differences:								
5	Other Permanent Differences		813,075	(9,889,238)	(9,076,163)	10,619,901	1,543,738		1,543,738
6	Total Permanent Differences	LN 5	813,075	(9,889,238)	(9,076,163)	10,619,901	1,543,738	0	1,543,738
7	Temporary Differences:								
8	Federal Tax Depreciation		(173,394,876)	(63,675,127)	(237,070,003)	17,065,565	(220,004,438)	0	(220,004,438)
9	Tax Gain/Loss Federal		(33,049,481)	18,481,036	(14,568,445)	0	(14,568,445)	0	(14,568,445)
10	Other Temporary Differences		221,555,805	42,274,307	263,830,113	10,359,623	274,189,736	0	274,189,736
11	Total Temporary Differences	SUM LN 7-10	15,111,449	(2,919,784)	12,191,665	27,425,188	39,616,853	0	39,616,853
12	Subtotal	LN 3+6+11	230,984,550	(50,387,950)	180,596,600	25,497,768	206,094,368	104,481,554	310,575,922
13	Total State Tax Expense	LN 37	(8,244,969)	1,641,004	(6,603,965)	(1,274,888)	(7,878,854)	(5,224,078)	(13,102,931)
14	Federal Taxable Income	LN 12+13	222,739,581	(48,746,946)	173,992,635	24,222,879	198,215,514	99,257,476	297,472,991
15	Federal Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
16	Current Federal Tax Before Adjustments	LN 14 x 15	46,775,312	(10,236,859)	36,538,453	5,086,805	41,625,258	20,844,070	62,469,328
17	Federal tax adjustments:								
18	Credit Utilization		(664,349)	(2,253,759)	(2,918,108)	2,366,403	(551,704)	0	(551,704)
19	Prior Period Adjustments		(1,035,843)	1,035,843	0	0	0	0	0
20	Total Federal Current Tax Expense	SUM LN 16-19	45,075,120	(11,454,775)	33,620,346	7,453,208	41,073,554	20,844,070	61,917,624
21	State Current Tax Expense:								
22	Federal Taxable Income	LN 12	230,984,550	(50,387,950)	180,596,600	25,497,768	206,094,368	104,481,554	310,575,922
23	State tax adjustments:								
24	State Only R & D Costs - Section 174		992,018	(992,018)	0	0	0	0	
25	Addback Federal Tax Depreciation		173,394,876	63,675,127	237,070,003	(17,065,565)	220,004,438	0	220,004,438
26	Addback State Current Tax		31,206	(31,206)	0	0	0	0	
27	Addback Tax Gain/Loss Federal		33,049,481	(18,481,036)	14,568,445	0	14,568,445	0	14,568,445
28	Tax Gain/Loss - State		(41,405,571)	26,831,199	(14,574,371)	0	(14,574,371)	0	(14,574,371)
29	State Tax Depreciation		(223,330,651)	(56,047,829)	(279,378,481)	17,065,565	(262,312,916)	0	(262,312,916)
30	State Taxable Income	SUM LN 22-29	173,715,909	(35,433,713)	138,282,196	25,497,768	163,779,964	104,481,554	268,261,518
31	State Income Tax Rate		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
32	State Current Tax Expense Before Adjustments	LN 30 x 31	8,685,795	(1,771,686)	6,914,110	1,274,888	8,188,998	5,224,078	13,413,076
33	State Tax Credits and Adjustments:								
34	Kentucky Coal Credit		(266,668)	(18,332)	(285,000)	0	(285,000)	0	(285,000)
35	Kentucky Inventory Property Tax Credit		(24,708)	(436)	(25,145)	0	(25,145)	0	(25,145)
36	Prior Period Adjustments		(149,450)	149,450	0	0	0	0	0
37	Total State Current Tax Expense	SUM LN 32-36	8,244,969	(1,641,004)	6,603,965	1,274,888	7,878,854	5,224,078	13,102,931

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC
FOR THE BASE PERIOD TME AUGUST 31, 2025 AND FORECAST PERIOD TME DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION		AT CURRENT RATES BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	AT PROPOSED RATES ADJUSTMENTS	FORECASTED PERIOD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
			$	$	$	$	$	$	$
38	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS								
39	INVESTMENT TAX CREDIT:								
40	Amortization of ITC		(909,007)	(402,961)	(1,311,968)		(1,311,968)		(1,311,968)
41	Deferred ITC		114,258	(114,258)	0		0		0
42	TOTAL INVESTMENT TAX CREDIT	LN 40+41	(794,749)	(517,219)	(1,311,968)		(1,311,968)		(1,311,968)
43	INCOME TAX DEFERRED - FEDERAL:								
44	Storm Damages		381,849	(1,215,887)	(834,038)	0	(834,038)		(834,038)
45	AFUDC - AMI		0	9,751	9,751	0	9,751		9,751
46	AFUDC - New Generation		0	2,899,150	2,899,150	(2,899,150)	0		0
47	AMI Regulatory Assets		0	56,540	56,540	0	56,540		56,540
48	AMI Regulatory Liabilities		0	(170,154)	(170,154)	159,960	(10,193)		(10,193)
49	AMI Excess Depr KPSC		0	14,987	14,987	0	14,987		14,987
50	AMI Legacy Meters NBV		0	(130,501)	(130,501)	0	(130,501)		(130,501)
51	Amortization Loss on Reacquired Debt		(169,848)	17,019	(152,829)	0	(152,829)		(152,829)
52	Bad Debts Reserves		191,907	(191,907)	0	0	0		0
53	CAFC		(2,013,819)	2,013,819	0	0	0		0
54	Capitalized Property Tax		214,961	(214,961)	0	0	0		0
55	CCR Pond Closures		1,489,553	(1,447,039)	42,515	0	42,515		42,515
56	CIAC		(1,142,485)	(96,187)	(1,238,671)	0	(1,238,671)		(1,238,671)
57	Contingency Reserve		(70,664)	70,664	0	0	0		0
58	Cost of Removal		3,666,827	(122,478)	3,544,349	45,486	3,589,835		3,589,835
59	Demand Side Management		(361,838)	395,414	33,576	0	33,576		33,576
60	Emission Allowances		(0)	0	0	0	0		0
61	Environmental Cost Recovery		(1,264,725)	1,329,753	65,028	0	65,028		65,028
62	FAC Under Recovery KY		(442,694)	936,729	494,035	0	494,035		494,035
63	Post Retirement and Employee Benefits		(216,259)	(131,325)	(347,585)	0	(347,585)		(347,585)
64	Pensions		644,837	(975,136)	(330,299)	0	(330,299)		(330,299)
65	Interest Capitalized		(2,441,380)	(6,615,728)	(9,057,108)	0	(9,057,108)		(9,057,108)
66	Interest Rate Swaps		(136,835)	226,141	89,306	0	89,306		89,306
67	IT Software Costs		268,723	309,389	578,113	230,240	808,353		808,353
68	Right of Use Assets and Liabilities		54,330	(54,330)	0	0	0		0
69	Off-system Sales Tracker		106,770	(184,659)	(77,889)	0	(77,889)		(77,889)
70	Performance Incentive		(234,400)	234,400	0	0	0		0
71	Tax Gain/Loss		6,505,633	(3,599,290)	2,906,343	0	2,906,343		2,906,343
72	Plant Outage Normalization		(489,407)	(0)	(489,407)	0	(489,407)		(489,407)
73	Research and Development		(1,241,712)	638,074	(603,638)	0	(603,638)		(603,638)
74	Prepaid Insurance		62,221	(62,221)	0	0	0		0
75	RAR Tracker - Regulatory Asset		0	0	0	0	0		0
76	Regulatory Expenses		106,539	(58,738)	47,801	0	47,801		47,801
77	State Tax Current		6,553	(6,553)	0	0	0		0
78	Swap Termination		(189,060)	0	(189,060)	0	(189,060)		(189,060)
79	Tax Repair Expensing		6,304,868	(557,211)	5,747,657	0	5,747,657		5,747,657
80	Tax Depreciation in excess of Book Depreciation		(13,104,849)	7,320,339	(5,784,511)	(3,007,862)	(8,792,373)		(8,792,373)
81	Unclaimed Checks		(28,579)	28,579	0	0	0		0
82	Vacation Pay		(52,320)	52,320	0	0	0		0
83	Workers Compensation		(20,751)	20,751	0	0	0		0
84	ADJUSTMENTS:								
85	Prior Period Adjustments		789,803	(789,803)	0		0		0
86	Excess Deferreds - Plant Related		(11,580,116)	(613,985)	(12,194,101)		(12,194,101)		(12,194,101)
87	Excess Deferreds - Other Protected		670,787	36,788	707,575		707,575		707,575
88	Permanent Loss on Tax Depreciation		102,176	34,181	136,356		136,356		136,356
89	TOTAL INCOME TAX DEFERRED - FEDERAL	SUM LN 44-88	(13,633,406)	(593,302)	(14,226,707)	(5,471,325)	(19,698,032)	0	(19,698,032)
90	TOTAL FEDERAL INCOME TAXES	LN 20+89	31,441,715	(12,048,076)	19,393,638	1,981,883	21,375,521	20,844,070	42,219,591

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - ELECTRIC OPERATIONS
COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC
FOR THE BASE PERIOD TME AUGUST 31, 2025 AND FORECAST PERIOD TME DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION		AT CURRENT RATES BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	AT PROPOSED RATES ADJUSTMENTS	FORECASTED PERIOD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
			$	$	$	$	$	$	$
91	INCOME TAX DEFERRED - STATE:								
92	Storm Damages		95,702	(304,734)	(209,032)	0	(209,032)		(209,032)
93	AFUDC - AMI		0	2,444	2,444	0	2,444		2,444
94	AFUDC - New Generation		0	726,604	726,604	(726,604)	0		0
95	AMI Regulatory Assets		0	14,171	14,171	0	14,171		14,171
96	AMI Regulatory Liabilities		0	(42,645)	(42,645)	40,090	(2,555)		(2,555)
97	AMI Excess Depr KPSC		0	3,756	3,756	0	3,756		3,756
98	AMI Legacy Meters NBV		0	(32,707)	(32,707)	0	(32,707)		(32,707)
99	Amortization Loss on Reacquired Debt		(42,568)	4,265	(38,303)	0	(38,303)		(38,303)
100	Bad Debts Reserves		48,097	(48,097)	0	0	0		0
101	CAFC		(504,716)	504,716	0	0	0		0
102	Capitalized Property Tax		53,875	(53,875)	0	0	0		0
103	CCR Pond Closures		373,322	(362,666)	10,655	0	10,655		10,655
104	CIAC		(286,337)	(24,107)	(310,444)	0	(310,444)		(310,444)
105	Contingency Reserve		(17,710)	17,710	0	0	0		0
106	Cost of Removal		919,004	(30,696)	888,308	11,400	899,708		899,708
107	Demand Side Management		(90,686)	99,101	8,415	0	8,415		8,415
108	Emission Allowances		(0)	0	0	0	0		0
109	Environmental Cost Recovery		(316,974)	333,271	16,298	0	16,298		16,298
110	FAC Under Recovery KY		(110,951)	234,769	123,818	0	123,818		123,818
111	Post Retirement and Employee Benefits		(54,200)	(32,914)	(87,114)	0	(87,114)		(87,114)
112	Pensions		161,613	(244,395)	(82,782)	0	(82,782)		(82,782)
113	Interest Capitalized		(611,875)	(1,658,077)	(2,269,952)	0	(2,269,952)		(2,269,952)
114	Interest Rate Swaps		(34,295)	56,677	22,382	0	22,382		22,382
115	IT Software Costs		67,349	77,541	144,890	57,704	202,595		202,595
116	Right of Use Assets and Liabilities		13,617	(13,617)	0	0	0		0
117	Off-system Sales Tracker		26,759	(46,281)	(19,521)	0	(19,521)		(19,521)
118	Performance Incentive		(58,747)	58,747	0	0	0		0
119	Tax Gain/Loss		2,070,279	(1,341,560)	728,719	0	728,719		728,719
120	Plant Outage Normalization		(122,658)	(0)	(122,658)	0	(122,658)		(122,658)
121	Research and Development		(363,418)	212,130	(151,288)	0	(151,288)		(151,288)
122	Prepaid Insurance		15,594	(15,594)	0	0	0		0
123	RAR Tracker - Regulatory Asset		0	0	0	0	0		0
124	Regulatory Expenses		26,701	(14,721)	11,980	0	11,980		11,980
125	Swap Termination		(47,384)	0	(47,384)	0	(47,384)		(47,384)
126	Tax Repair Expensing		1,580,167	(139,652)	1,440,516	0	1,440,516		1,440,516
127	Tax Depreciation in excess of Book Depreciation		(656,225)	1,433,235	777,010	(753,850)	23,160		23,160
128	Unclaimed Checks		(7,163)	7,163	0	0	0		0
129	Vacation Pay		(13,113)	13,113	0	0	0		0
130	Workers Compensation		(5,201)	5,201	0	0	0		0
131	ADJUSTMENTS:								
132	Prior Period Adjustments		128,186	(128,186)	0		0		0
133	Excess Deferreds - Plant Related		(892,311)	(69,313)	(961,625)		(961,625)		(961,625)
134	Excess Deferreds - Other Protected		(5,686)	1,895	(3,791)		(3,791)		(3,791)
135	Permanent Loss on Tax Depreciation		25,608	8,567	34,175		34,175		34,175
136	TOTAL INCOME TAX DEFERRED - STATE	LN 92+135	1,363,655	(788,760)	574,896	(1,371,259)	(796,364)	0	(796,364)
137	TOTAL STATE INCOME TAXES	LN 37+136	9,608,624	(2,429,763)	7,178,861	(96,371)	7,082,490	5,224,078	12,306,568
138	TOTAL INCOME TAXES	LN 42+90+137	40,255,590	(14,995,059)	25,260,531	1,885,512	27,146,043	26,068,148	53,214,191

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - ELECTRIC OPERATIONS

DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE E-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 1

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL UTILITY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION

ALL DATA 100% JURISDICTIONAL

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
E-1	ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
E-2	DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS
FOR THE BASE PERIOD TME AUGUST 31, 2025 AND FORECAST PERIOD TME DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

			AT CURRENT RATES					AT PROPOSED RATES	
LINE NO.	DESCRIPTION		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
			$	$	$	$	$	$	$
1	Operating Income Before Income Taxes		110,583,937	(31,057,327)	79,526,611	855,184	80,381,795	59,258,922	139,640,717
2	Interest Charges		34,783,238	(1,987,340)	32,795,898	0	32,795,898	0	32,795,898
3	Book Net Income before Income Tax & Credits	LN 1-2	75,800,699	(29,069,987)	46,730,713	855,184	47,585,897	59,258,922	106,844,819
4	Permanent Differences:								
5	Other Permanent Differences		223,409	257,563	480,973	0	480,973	0	480,973
6	Total Permanent Differences	LN 5	223,409	257,563	480,973	0	480,973	0	480,973
7	Temporary Differences:								
8	Federal Tax Depreciation		(57,480,879)	(9,680,634)	(67,161,513)	2,333,644	(64,827,869)	0	(64,827,869)
9	Tax Gain/Loss Federal		(900,526)	(5,130,177)	(6,030,703)	0	(6,030,703)	0	(6,030,703)
10	Other Temporary Differences		18,797,694	48,518,616	67,316,310	(778,498)	66,537,813	0	66,537,813
11	Total Temporary Differences	SUM LN 7-10	(39,583,710)	33,707,805	(5,875,906)	1,555,146	(4,320,759)	0	(4,320,759)
12	Subtotal	LN 3+6+11	36,440,399	4,895,381	41,335,780	2,410,331	43,746,110	59,258,922	103,005,033
13	Total State Tax Expense	LN 34	(1,087,839)	(137,987)	(1,225,825)	(120,517)	(1,346,342)	(2,962,946)	(4,309,288)
14	Federal Taxable Income	LN 12+13	35,352,560	4,757,394	40,109,954	2,289,814	42,399,768	56,295,976	98,695,745
15	Federal Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
16	Current Federal Tax Before Adjustments	LN 14 X 15	7,424,038	999,053	8,423,090	480,861	8,903,951	11,822,155	20,726,106
17	Federal tax adjustments:								
18	Prior Period Adjustments		(335,923)	335,923	0	0	0	0	0
19	Total Federal Current Tax Expense	SUM LN 16-18	7,088,115	1,334,976	8,423,090	480,861	8,903,951	11,822,155	20,726,106
20	State Current Tax Expense:								
21	Federal Taxable Income	LN 12	36,440,399	4,895,381	41,335,780	2,410,331	43,746,110	59,258,922	103,005,033
22	State tax adjustments:								
23	Addback Federal Tax Depreciation		57,480,879	9,680,634	67,161,513	(2,333,644)	64,827,869	0	64,827,869
24	Addback State Current Tax		7,801	(7,801)	0	0	0	0	0
25	Addback Tax Gain/Loss Federal		900,526	5,130,177	6,030,703	0	6,030,703	0	6,030,703
26	Tax Gain/Loss - State		840,824	(6,871,526)	(6,030,702)	0	(6,030,702)	0	(6,030,702)
27	State Tax Depreciation		(69,075,840)	(10,456,270)	(79,532,111)	2,333,644	(77,198,467)	0	(77,198,467)
28	State Taxable Income	SUM LN 21-27	26,594,588	2,370,595	28,965,183	2,410,331	31,375,514	59,258,922	90,634,436
29	State Income Tax Rate		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
30	State Current Tax Expense Before Adjustments	LN 28 X 29	1,329,729	118,530	1,448,259	120,517	1,568,776	2,962,946	4,531,722
31	State Tax Credits and Adjustments:								
32	Kentucky Inventory Property Tax Credit		(171,554)	(50,879)	(222,434)	0	(222,434)	0	(222,434)
33	Prior Period Adjustments		(70,337)	70,337	0	0	0	0	0
34	Total State Current Tax Expense	SUM LN 30-33	1,087,839	137,987	1,225,825	120,517	1,346,342	2,962,946	4,309,288

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS
FOR THE BASE PERIOD TME AUGUST 31, 2025 AND FORECAST PERIOD TME DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE E-1
PAGE 2 OF 3
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION		AT CURRENT RATES BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	AT PROPOSED RATES ADJUSTMENTS	FORECASTED PERIOD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
			$	$	$	$	$	$	$
35	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS								
36	INVESTMENT TAX CREDIT:								
37	Amortization of ITC		0	0	0		0		0
38	Deferred ITC		0	0	0				
39	TOTAL INVESTMENT TAX CREDIT	LN 37+38	0	0	0		0		0
40	INCOME TAX DEFERRED - FEDERAL:								
41	AFUDC - AMI		0	5,500	5,500	0	5,500		5,500
42	AMI Regulatory Assets		0	0	0	0	0		0
43	AMI Regulatory Liabilities		0	(10,330)	(10,330)	131,105	120,775		120,775
44	Amortization Loss on Reacquired Debt		(42,580)	(5,681)	(48,262)	0	(48,262)		(48,262)
45	Bad Debts Reserves		51,013	(51,013)	0	0	0		0
46	CAFC		(350,431)	350,431	0	0	0		0
47	Capitalized Gas Inventory Costs		(43,993)	43,993	0	0	0		0
48	Capitalized Property Tax		131,550	(131,550)	0	0	0		0
49	CIAC		(364,951)	65,141	(299,809)	0	(299,809)		(299,809)
50	Cost of Removal		1,067,094	(209,769)	857,325	0	857,325		857,325
51	Demand Side Management		(393,444)	665,103	271,659	0	271,659		271,659
52	Gas Line Tracker Reg Asset		839,895	(839,895)	0	0	0		0
53	Post Retirement and Employee Benefits		(76,792)	(51,767)	(128,559)	0	(128,559)		(128,559)
54	Pensions		201,166	(323,331)	(122,165)	0	(122,165)		(122,165)
55	Interest Capitalized		(869,795)	(266,486)	(1,136,281)	0	(1,136,281)		(1,136,281)
56	Interest Rate Swaps		(19,159)	19,159	0	0	0		0
57	IT Software Costs		0	213,822	213,822	34,442	248,264		248,264
58	Performance Incentive		(58,600)	58,600	0	0	0		0
59	Tax Gain/Loss		197,939	1,005,186	1,203,125	0	1,203,125		1,203,125
60	Prepaid Insurance		14,595	(14,595)	0	0	0		0
61	Purchased Gas Adjustment		2,668,023	(4,495,044)	(1,827,021)	0	(1,827,021)		(1,827,021)
62	Regulatory Expenses		35,137	(20,042)	15,095	0	15,095		15,095
63	State Tax Current		1,638	(1,638)	0	0	0		0
64	Tax Repair Expensing		2,551,306	(736,257)	1,815,050	0	1,815,050		1,815,050
65	Tax Depreciation in excess of Book Depreciation		2,279,370	(2,046,167)	233,203	(475,798)	(242,595)		(242,595)
66	Unclaimed Checks		(7,145)	7,145	0	0	0		0
67	Vacation Pay		(13,080)	13,080	0	0	0		0
68	Workers Compensation		(5,188)	5,188	0	0	0		0
69	ADJUSTMENTS:								
70	Prior Period Adjustments		350,071	(350,071)	0		0		0
71	Excess Deferreds - Plant Related		(1,415,675)	(61,165)	(1,476,840)		(1,476,840)		(1,476,840)
72	Excess Deferreds - Other Protected		42,377	1,994	44,371		44,371		44,371
73	TOTAL INCOME TAX DEFERRED - FEDERAL	SUM LN 41-72	6,770,342	(7,160,459)	(390,117)	(310,252)	(700,369)	0	(700,369)
74	TOTAL FEDERAL INCOME TAXES	LN 19+73	13,858,457	(5,825,484)	8,032,973	170,609	8,203,582	11,822,155	20,025,737

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114 - GAS OPERATIONS
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS
FOR THE BASE PERIOD TME AUGUST 31, 2025 AND FORECAST PERIOD TME DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE E-1
PAGE 3 OF 3
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION		AT CURRENT RATES BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	AT PROPOSED RATES ADJUSTMENTS	FORECASTED PERIOD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
			$	$	$	$	$	$	$
75	INCOME TAX DEFERRED - STATE:								
76	AFUDC - AMI		0	1,378	1,378	0	1,378		1,378
77	AMI Regulatory Assets		0	0	0	0	0		0
78	AMI Regulatory Liabilities		0	(2,589)	(2,589)	32,858	30,269		30,269
79	Amortization Loss on Reacquired Debt		(10,672)	(1,424)	(12,096)	0	(12,096)		(12,096)
80	Bad Debts Reserves		12,785	(12,785)	0	0	0		0
81	CAFC		(87,827)	87,827	0	0	0		0
82	Capitalized Gas Inventory Costs		(11,026)	11,026	0	0	0		0
83	Capitalized Property Tax		32,970	(32,970)	0	0	0		0
84	CIAC		(91,466)	16,326	(75,140)	0	(75,140)		(75,140)
85	Cost of Removal		267,442	(52,574)	214,868	0	214,868		214,868
86	Demand Side Management		(98,607)	166,692	68,085	0	68,085		68,085
87	Gas Line Tracker Reg Asset		210,500	(210,500)	0	0	0		0
88	Post Retirement and Employee Benefits		(19,246)	(12,974)	(32,220)	0	(32,220)		(32,220)
89	Pensions		50,417	(81,035)	(30,618)	0	(30,618)		(30,618)
90	Interest Capitalized		(217,994)	(66,789)	(284,782)	0	(284,782)		(284,782)
91	Interest Rate Swaps		(4,802)	4,802	0	0	0		0
92	IT Software Costs		0	53,590	53,590	8,632	62,222		62,222
93	Performance Incentive		(14,687)	14,687	0	0	0		0
94	Tax Gain/Loss		(42,041)	343,576	301,535	0	301,535		301,535
95	Prepaid Insurance		3,658	(3,658)	0	0	0		0
96	Purchased Gas Adjustment		668,677	(1,126,577)	(457,900)	0	(457,900)		(457,900)
97	Regulatory Expenses		8,806	(5,023)	3,783	0	3,783		3,783
98	Tax Repair Expensing		639,425	(184,526)	454,900	0	454,900		454,900
99	Tax Depreciation in excess of Book Depreciation		1,181,532	(472,001)	709,531	(119,248)	590,283		590,283
100	Unclaimed Checks		(1,791)	1,791	0	0	0		0
101	Vacation Pay		(3,278)	3,278	0	0	0		0
102	Workers Compensation		(1,300)	1,300	0	0	0		0
103	ADJUSTMENTS:								
104	Prior Period Adjustments		87,742	(87,742)	0		0		0
105	Excess Deferreds - Plant Related		(157,185)	(18,296)	(175,480)		(175,480)		(175,480)
106	TOTAL INCOME TAX DEFERRED - STATE	SUM LN 76-105	2,402,033	(1,665,189)	736,845	(77,757)	659,087	0	659,087
107	TOTAL STATE INCOME TAXES	LN 34+106	3,489,872	(1,527,202)	1,962,670	42,759	2,005,429	2,962,946	4,968,375
108	TOTAL INCOME TAXES	LN 39+74+107	17,348,329	(7,352,686)	9,995,643	213,369	10,209,012	14,785,101	24,994,113

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114 - GAS OPERATIONS

DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE E-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 1

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL UTILITY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION

ALL DATA 100% JURISDICTIONAL

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 59 - 807 KAR 5:001 Section 16(8)(f)
Sponsoring Witness: Drew T. McCombs / Heather D. Metts

Description of Filing Requirement:

Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

Response:

See attached.

Louisville Gas and Electric Company
Case No. 2025-00114
Filing Requirement Section 16(8)(f)
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

LGE FR_16(8)(f) Schedule F

Schedule	Description
F-1	Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs
F-2	Charitable Contributions
F-3	Expenditures for Employee Parties and Outings, Employee Gift Expenses
F-4	Marketing and Sales Expenditures
F-5	Advertising Expenditures
F-6	Professional Service Expenses
F-7	Rate Case Expenses
F-8	Civic and Political Activity Expenses

Louisville Gas & Electric Company
Case No. 2025-00114
Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

LGE FR_16(8)(f) Schedule F-1

Account No.	Organization/Membership	Total Utility
	Base Period - Recoverable	
930	AMERICAN GAS ASSOCIATION	217,027
930	CEATI INTERNATIONAL INC	91,779
930	CHARTWELL INC	24,251
930	CLASS OF 85 REGULATORY RESPONSE GROUP	24,270
930	CROSS CUTTING ISSUES GROUP	20,355
930	EDISON ELECTRIC INSTITUTE	314,231
930	ELECTRIC POWER RESEARCH INSTITUTE	7,375
930	KENTUCKY GAS ASSOCIATION	10,050
930	NORTH AMERICAN TRANSMISSION FORUM INC	31,404
930	POWER GENERATORS AIR COALITION	45,000
930	SOUTHERN GAS ASSOCIATION	36,600
921	UTILITIES TECHNOLOGY COUNCIL	13,533
930	UTILITY WATER ACT GROUP	62,699
501/506/560/566/580/588/887/901/921/930	Various Vendors < $5,000	29,331
Various	Other Non-Specific LGE Dues	82,020
	Total Base Period - Recoverable	1,009,924

Note> Portion of Forecasted Base Period Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific LGE Dues".

	Base Period - Not Recoverable	
426	AMERICAN GAS ASSOCIATION	4,931
426	EDISON ELECTRIC INSTITUTE	57,925
426	GREATER LOUISVILLE INC	37,250
426	INDIANA CHAMBER OF COMMERCE	2,464
426	KENTUCKY CHAMBER OF COMMERCE	31,275
426	KENTUCKY FORUM FOR RIGHTS, ECONOMICS AND EDUCATION	5,500
426	UTILITY STATE GOVERNMENT ORGANIZATION	11,440
426	Various Vendors < $2,000	1,457
426	Other Non-Specific LGE Dues	6,204
	Total Base Period - Not Recoverable	158,446

Note> Portion of Forecasted Base Period Not Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific LGE Dues".

Louisville Gas & Electric Company
Case No. 2025-00114
Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

LGE FR_16(8)(f) Schedule F-1

Account No.	Organization/Membership	Total Utility
	Forecasted Test Period - Recoverable	
930	AMERICAN GAS ASSOCIATION	271,000
930	CEATI INTERNATIONAL INC	37,800
930	CHARTWELL INC	19,800
930	CLASS OF 85 REGULATORY RESPONSE GROUP	25,000
930	CLIMATE LEGAL GROUP	19,500
930	COAL COMBUSTION RESIDUALS	17,500
930	CROSS CUTTING ISSUES	22,500
930	EDISON ELECTRIC INSTITUTE	323,935
930	ELECTRIC POWER RESEARCH INSTITUTE	-
930	ENERGY WILDLIFE ACTION COALITION	24,000
930	KENTUCKY GAS ASSOCIATION	10,000
930	MIDWEST OZONE GROUP	42,500
930	NORTH AMERICAN TRANSMISSION FORUM INC	33,950
930	POWER GENERATORS AIR COALITION	47,500
930	SOUTHERN GAS ASSOCIATION	22,000
930	SOUTHEASTERN ELECTRIC EXCHANGE	8,800
930	UTILITY INFORMATION EXCHANGE OF KENTUCKY MEMBERSHIP	15,000
930	UTILITY SOLID WASTE ACTIVITIES GROUP	42,500
930	UTILITIES TECHNOLOGY COUNCIL	12,720
930	UTILITY WATER ACT GROUP	50,000
930	WATERWAYS COUNCIL	5,400
Various	Other Non-Specific LGE Dues	97,692
	Total Forecasted Test Period - Recoverable	1,149,097

Note> Portion of Forecasted Test Period Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific LGE Dues".

	Forecasted Test Period - Not Recoverable	
426	DEMOCRATIC GOVERNORS ASSOC.	4,400
426	EDISON ELECTRIC INSTITUTE	51,885
426	GREATER LOUISVILLE INC	37,250
426	INDIANA CHAMBER OF COMMERCE	2,464
426	KENTUCKY ASSOCIATION OF MANUFACTURERS	4,400
426	KENTUCKY CHAMBER OF COMMERCE	31,000
426	KENTUCKY FORUM FOR RIGHTS, ECONOMICS AND EDUCATION	5,500
426	REPUBLICAN ATTORNEY GENERAL ASSOC.	6,600
426	UTILITY STATE GOVERNMENT ORGANIZATION	7,040
426	Other Non-Specific LGE Dues	5,789
	Total Forecasted Test Period - Not Recoverable	156,328

Note> Portion of Forecasted Test Period Not Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific LGE Dues".

Louisville Gas & Electric Company
Case No. 2025-00114
Charitable Contributions
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

LGE FR_16(8)(f) Schedule F-2

Account No.	Charitable Organization		Total Utility
	Base Period - Not Recoverable		
426.1	HOME ENERGY ASSISTANCE PROGRAM (HEA)	$	192,600
426.1	LOUISVILLE CHAMBER OF COMMERCE		116,500
426.1	LOUISVILLE METRO GOVERNMENT		75,000
426.1	J B SPEED ART MUSEUM		25,000
426.1	KENTUCKY SCIENCE CENTER		15,000
426.1	AMERICAN RED CROSS		10,000
426.1	VARIOUS VENDORS < $10,000		41,244
426.1	VARIOUS FORECASTED BASE PERIOD CHARITABLE CONTRIBUTIONS		108,488
	Total Base Period	$	583,832
	Forecasted Period - Not Recoverable		
426.1	HOME ENERGY ASSISTANCE PROGRAM (HEA)	$	192,600
426.1	VARIOUS FORECASTED TEST PERIOD CHARITABLE CONTRIBUTIONS		362,500
	Total Forecasted Period	$	555,100

Louisville Gas & Electric Company
Case No. 2025-00114
Expenditures for Employee Parties and Outings, Employee Gift Expenses
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

LGE FR_16(8)(f) Schedule F-3

Account No.	Description		Total Utility
	Base Period - Not Recoverable		
426.5	Employee Recognition		$ 198,952
		Totals	$ 198,952
	Forecasted Test Period - Not Recoverable		
426.5	Employee Recognition		$ 198,749
		Totals	$ 198,749

Louisville Gas & Electric Company
Case No. 2025-00114
Marketing and Sales Expenditures
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

LGE FR_16(8)(f) Schedule F-4

Account No.	Description of Expenses	Base Period Total Utility	Forecasted Test Period Total Utility
	Customer Service & Informational		
907	Supervision	$ 263,199	$ 241,660
908	Customer Assistance	331,199	646,671
910	Miscellaneous Customer Service & Informational	1,486,132	1,504,997
910	Miscellaneous Customer Service & Informational - Pro Forma	(165,172)	-
	Totals	$ 1,915,358	$ 2,393,328

NOTE> Account 908, Customer Assistance, excludes amounts from Demand Side Management Programs (DSM), which are not recovered through base rates.

	Sales Expense		
911	Supervision	$ -	$ -
912	Demonstration & Selling	-	-
916	Miscellaneous Sales Expense	-	-
	Totals	$ -	$ -

Louisville Gas & Electric Company
Case No. 2025-00114
Advertising Expenditures
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

LGE FR_16(8)(f) Schedule F-5

Account No.	Description of Expenses	Base Period Total Utility	Forecasted Test Period Total Utility
	Recoverable Expenses		
909	Informational or Safety Advertising	$ 1,292,300	$ 1,359,715
	Totals	$ 1,292,300	$ 1,359,715
	Non Recoverable Expenses		
913	Sales or Promotional Advertising	$ 135,634	$ 8,545
930.1	Institutional or Other Advertising	936,716	968,602
	Totals	$ 1,072,350	$ 977,147

Note> Account 913 and 930.1 are Non-Recoverable expenses and are removed from base rates through proforma adjustments.

Louisville Gas and Electric Company
Case No. 2025-00114
Professional Service Expenses
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

LGE FR_16(8)(f) Schedule F-6

Professional Services	**Base Period**	**Forecasted Test Period**
Description of Expenses	Total Utility	Total Utility
Computer Hardware And Software Maintenance	$ 1,682,014	$ -
Contracted Labor And Materials	646,432	807,256
PPL Contracted Labor And Materials		
PPL Information Technology Services	5,427,571	5,433,481
PPL General Counsel Services	3,903,309	4,087,730
PPL Financial Services	2,079,184	1,704,098
PPL Other Contracted Labor And Materials	3,305,411	4,315,997
Amortization	-	325,609
Legal Fees	-	-
Consulting Fees	50,087	-
Accounting and Audit Fees	236,812	-
Other	125,929	-
Pro Formas	3,244,207	-
Totals	$ 20,700,956	$ 16,674,170

Louisville Gas & Electric Company
Case No. 2025-00114
Rate Case Expenses
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

LGE FR_16(8)(f) Schedule F-7

Account No.	Description of Expense	Total Utility
	Total Kentucky Rate Case Expenses	
182	Legal	$ 785,797
182	Consultants	456,154
182	Newspaper Advertising	182,500
	Total Kentucky Rate Case Expenses	$ 1,424,450
	Electric	
182	Legal	$ 607,648
182	Consultants	348,215
182	Newspaper Advertising	144,000
	Total Kentucky Electric Rate Case Expenses	$ 1,099,863
	Gas	
182	Legal	$ 178,149
182	Consultants	107,939
182	Newspaper Advertising	38,500
	Total Kentucky Gas Rate Case Expenses	$ 324,587

		Base Period	**Forecasted Test Period**
Account No.	Description of Expenses	Total Utility	Total Utility
	Regulatory Commission Expenses		
928	FERC Annual Charge	$ 1,060,585	$ 909,422
928	Rate Case Amortization - Electric	-	404,030
928	Rate Case Amortization - Gas	-	118,943
928	Miscellaneous - Electric	52,905	4,400
928	Miscellaneous - Gas	506	-
	Totals	$ 1,113,996	$ 1,436,794

Louisville Gas and Electric Company
Case No. 2025-00114
Civic and Political Activity Expenses
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

LGE FR_16(8)(f) Schedule F-8

Account No.	Item	Base Period Total Utility	Forecasted Test Period Total Utility
	Non Recoverable Expenses		
426.4	Civic/Political	$ 769,218	$ 814,811
	Totals	$ 769,218	$ 814,811

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 60 - 807 KAR 5:001 Section 16(8)(g)
Sponsoring Witnesses: Drew T. McCombs / Heather D. Metts / Vincent T. Poplaski

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.

Response:

See attached for non-confidential information responsive to this request. All confidential information responsive to this request is being provided under seal pursuant to a Petition for Confidential Protection. Note that the attached payroll analysis includes an allocation of PPL Services ("PPLS") and LG&E and KU Services ("LKS") labor dollars.

On an annual basis the Company relies on benchmark information in calibrating the level of its primary components of compensation and benefits arrangements.

Louisville Gas & Electric Company
Case No. 2025-00114
Payroll Costs
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Payroll Costs	Base Period	Adjustments	Forecasted Test Period
Wages and Salaries:			
Straight & OT/Premium	$ 146,982,050	$ 3,334,560	$ 150,316,610
Off-duty Costs	24,818,612	288,208	25,106,820
Employee Benefits	50,861,475	10,076,617	60,938,092
Payroll Taxes	14,403,901	977,782	15,381,683
Total Payroll Costs	$ 237,066,038	$ 14,677,167	$ 251,743,205

Note 1: The information contained in this filing requirement includes all amounts charged to Louisville Gas & Electric by Louisville Gas & Electric, LG&E and KU Services, Kentucky Utilities and PPL Services.

Louisville Gas & Electric Company
Case No. 2025-00114
Payroll Analysis
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Line No.	Description	Base Period	% Change	Forecasted Period
1				
2	**Man Hours**			
3	Salary/Straight Time Hours	2,932,455	19.13%	3,493,558
4	Overtime Hours	215,488	-25.89%	159,698
5	Total Man Hours	3,147,943	16.05%	3,653,256
6				
7	Ratio of OT Hours to ST Hours	7.35%		4.57%
8				
9	**Straight, OT/Premium Dollars**			
10	Salary/Straight Time Dollars	130,864,223	4.15%	136,289,452
11	Overtime Dollars	16,117,827	-12.97%	14,027,158
12	Total Labor Dollars	146,982,050	2.27%	150,316,610
13				
14	Ratio of OT Dollars to ST Dollars	12.32%		10.29%
15				
16	O&M Labor Dollars	93,789,039	6.16%	99,564,731
17				
18	Ratio of O&M Labor Dollars			
19	to Total Labor Dollars	63.81%		66.24%
20				
21	O&M Allocation % - Electric	68%		66%
22	O&M Labor Dollars - Electric	63,599,706		65,988,145
23				
24	O&M Allocation % - Gas	32%		34%
25	O&M Labor Dollars - Gas	30,189,332		33,576,586
26				
27	**Off-duty Dollars**			
28	Total Off-Duty Dollars	24,818,612	1.16%	25,106,820
29	Off-Duty Dollars O&M	16,505,708	2.65%	16,942,889
30				
31	Ratio of Off-Duty O&M			
32	to Total Off-Duty	66.51%		67.48%
33				
34				
35	**Employee Benefits**			
36	Total Employee Benefits	50,861,475	19.81%	60,938,092
37	Employee Benefits O&M	32,858,419	23.92%	40,717,335
38				
39	Ratio of Employee Benefits O&M			
40	to Total Employee Benefits	64.60%		66.82%
41				
42	**Payroll Taxes**			
43	Total Payroll Taxes	14,403,901	6.79%	15,381,683
44	Payroll Taxes O&M	9,513,235	8.44%	10,316,476
45				
46	Ratio of Payroll Taxes O&M			
47	to Total Payroll Taxes	66.05%		67.07%
48				
49	**Employee Levels**			
50	Average Employee Levels	955	3.31%	987
51	Period-End Employee Levels	985	0.20%	987

Note 1: The information contained in this filing requirement includes all amounts charged to Louisville Gas & Electric by Louisville Gas & Electric, LG&E and KU Services, Kentucky Utilities and PPL Services.

Note 2: Headcount and hours information shown on this schedule reflects only those employees of Louisville Gas & Electric where as labor dollars also include charges from LG&E and KU Services, Kentucky Utilities and PPL Services.

Louisville Gas & Electric Company
Case No: 2025-00114
Officer Compensation
Base Period: Sept 1, 2024 - Aug 31, 2025 [1]

Job Title	Salary	Other Compensation [2]
President (LKE) & CBDO	$528,938	$1,102,152
VP Comm & Corp Rspnbilty (LKE) [4]	$237,880	$189,888
VP COO (LKE)	$322,736	$331,286
VP- Customer Service (LKE)	$263,087	$232,557
VP Electric Distribution (LKE)	$300,195	$246,081
VP Engy Supply & Analysis (LKE) [3]	$325,132	$270,620
VP External Affairs	$242,392	$138,919
VP Gas Operations (LKE)	$268,348	$230,549
VP Generation (LKE)[5]	$288,833	$263,746
VP State Regulation and Rates	$267,698	$155,188
VP Transmission (LKE)	$289,149	$268,222
Average of All Officers	$303,126	$311,746

[1] Amounts pro-rated to reflect retirements as noted.

[2] Other Compensation includes cash based short-term incentives and stock based long-term incentives at target. None of the incentive pay is included in the cost of service.

[3] Former VP Engy Supply & Analysis (LKE) retired 4/1/2025.

[4] Former VP Comm & Corp Rspnbility (LKE) retired 6/1/2025.

[5]Former VP Generation (LKE) retired 7/1/2025

Louisville Gas & Electric Company
Case No: 2025-00114
Officer Compensation
Forecast Test Period: January 1, 2026 - December 31, 2026

Job Title	Salary [1]	Other Compensation [2]
President (LKE) & CBDO	$550,655	$1,109,597
VP COO (LKE)	$335,987	$340,908
VP- Customer Service (LKE)	$278,100	$238,989
VP Electric Distribution (LKE)	$312,520	$266,327
VP Engy Supply & Analysis (LKE)	$281,190	$214,706
VP External Affairs	$252,345	$145,680
VP Gas Operations (LKE)	$283,662	$242,527
VP Generation (LKE)	$285,825	$258,637
VP State Regulation and Rates	$278,689	$157,279
VP Transmission (LKE)	$301,021	$273,768
Average of All Officers	$315,999	$324,842

[1] The Company's forecast assumes an annual salary adjustment of 3%.

[2] Of the total salary and other compensation, 22.4% is allocated to the cost of providing service to LG&E rate payers. Other Compensation includes cash based short-term incentives and stock based long-term incentives calculated at target. None of the incentive pay is included in the cost of service.

LG&E and KU – 2025 General Rate Case Total Remuneration Study

Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU)

May 2025

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INTRODUCTION

Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) asked WTW to review the competitiveness of its current compensation and benefits program relative to market practices.

LG&E and KU's target total remuneration program consists of base salary, short-term and long-term at-risk compensation programs, and benefits (pension, health and welfare, etc.), which is consistent with the programs used by a majority of investor-owned utilities and publicly-traded general industry companies in the marketplace.

In performing this review, WTW analyzed the following for LG&E and KU:

- Its compensation philosophy
- Competitive market positioning of target total remuneration (base salary, target short-term and long-term at-risk compensation, and benefits) for its non-union, at-risk compensation eligible employee population
- Its short-term and long-term at-risk compensation program design

LG&E, KU and shared services employees that support LG&E and KU are included in this report. Given that executives are not included in the short-term at-risk incentive plan (TIA) of LG&E and KU, they were not included in our benchmarking analysis.

Key Findings

Based on our review, we find:

- **Compensation Philosophy:** LG&E and KU's total compensation philosophy of targeting the 50th percentile of the market, with greater earning opportunity for exceptional performance, is consistent with the large majority of utility peer companies examined, and our consulting experience suggests it is the most prevalent practice across general industry
- **Salary Budget:** When compared to available published survey data, LG&E's and KU's actual base salary budget is competitive with market median levels
- **Competitiveness of target total remuneration:** When compared to available published survey data, LG&E and KU's compensation and benefit levels are generally competitive with market levels based on the company's stated compensation philosophy for base salary, target total cash compensation (Target TCC = base salary + target short-term at-risk compensation), target total direct compensation (Target TDC = target TCC + long-term at-risk compensation), and target total remuneration (Target Total Remuneration = target TDC + benefits)
- **Short-term and long-term at-risk compensation program design:** LG&E and KU's strategy to provide short-term and long-term at-risk compensation is consistent with the majority of the publicly-traded utility peers examined. Overall, we find the Company's short-term and long-term at-risk compensation program designs to be comparable to the designs of utility peers

Summary Conclusion: Based upon our review, we find LG&E and KU's overall compensation and benefit levels are within the range of market competitiveness and the short-term and long-term at-risk compensation program design are aligned with market practices, based on the multiple market perspectives we examined.

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Compensation Philosophy

Overview: LG&E and KU's compensation philosophy is to provide competitive, market-driven pay that is responsive to labor market conditions. Base salaries are generally targeted at the 50th percentile of the market for similar positions, with total direct compensation – including short-term and long-term at-risk compensation – structured to reward performance. At-risk compensation is tied to individual and company performance, reinforcing accountability for both short-term business goals and sustained operational excellence. Compensation decisions are based on market data, internal equity, and individual performance, ensuring pay is managed fairly and consistently across the organization.

To assess how LG&E and KU's compensation philosophy compares to market practice, WTW reviewed current proxy disclosures for companies that comprise two market perspectives:

- **Large Utility Peer Group** – 16 publicly-traded, comparably-sized utilities with revenues in a range of approximately ½ to 2 times the revenue of PPL Corporation, as disclosed in the company's April, 2024 proxy statement (see Appendix A for the list of Large Utility Peer Companies)

- **Small Utility Peer Group** – Since comparably-sized subsidiary utilities like LG&E and KU do not generally disclose compensation program data, a peer group of 12 publicly-traded, comparably-sized utilities with median revenues in the range of LG&E and KU or reflecting smaller sized utilities were used for comparison (see Appendix B for the list of Small Utility Peer Companies)

When developing peer groups for comparison, using companies whose revenues fall within a range of ⅓ to 3 times or ½ to 2 times company revenue is standard practice in compensation consulting and is also similar to the guideline utilized by Institutional Shareholder Services (ISS), a prominent shareholder advisory firm.

Compensation Philosophy Review Findings

Based on our review, we believe LG&E and KU's compensation philosophy is well aligned with utility peers.

- **Positioning of pay –** We found that a majority of utility peers target all or a portion of their compensation at the 50th percentile (15 of the 16 Large Utility Peer Group and 11 of the 12 Small Utility Peer Group). Of those utility peers that do not target the 50th percentile:
  - **Large Utility Peers:** 1 company did not define a targeted compensation philosophy
  - **Small Utility Peers:** 1 company did not define a targeted compensation philosophy

LG&E and KU's compensation philosophy is also well aligned with general industry companies. Our experience with general industry clients suggests typical market practice is to target compensation at the 50th percentile.

- **Defining the competitive market** – There is a continuing trend among utilities to benchmark non-industry specific positions (accounting, human resources, legal, etc.) against both utility industry and general industry survey data since this is reflective of the market for talent. This practice was relatively common among the two peer groups examined, as among those peers that disclosed, 69% of Large Utility Peers and 58% of Small Utility Peers utilize both utility industry and general industry survey data similar to what is utilized by LG&E and KU. For positions requiring industry experience, utility industry only survey data is used to assess compensation since these positions are generally not found outside the utility industry.

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Salary Budget

Using the 2024 WorldatWork Salary Budget Survey, WTW assessed the competitiveness of the base salary budget at LG&E and KU. The WorldatWork Salary Budget Survey has been collecting data for over 40 years and is one of the most robust surveys of its kind for HR professionals, summarizing data from over 5,000 responses.

WTW was provided the actual average salary budget provided to all employees at LG&E and KU for 2024. In reviewing LG&E's and KU's historical base salary budgets, survey data for the utility industry by employee level was not readily available. The table shown below identifies the actual average base salary budget for all employee groups at LG&E and KU and compares this to the median total salary budget for all employee groups for utility and general industry companies from the WorldatWork Salary Budget Survey.

Year	LG&E and KU Average Salary Budget	Median Actual Salary Budget	
		Utility Industry	General Industry
2024 (Actual)	3.0%	4.0%	4.0%

Salary Budget Findings

Based on our assessment, we have determined that LG&E's and KU's actual base salary budget is more conservative than the utility and general industry medians.

Competitive Market Positioning

Overview: WTW assessed LG&E and KU's current target total remuneration levels to the market 50th percentile (median) to determine the competitiveness of pay and to validate alignment with LG&E and KU's current compensation philosophy (targeting total compensation at the 50th percentile of market).

In conducting the competitive assessment, WTW examined 297 positions, covering 1,999 employees or approximately 61% of the combined LG&E and KU workforce. When available, positions were benchmarked against general industry market data, except utility industry-specific positions representing 122 positions, which were benchmarked against utility industry data only (note: this approach is referred to as the "General Industry" in the table on the following page and throughout). For comparative purposes, all positions were additionally benchmarked solely to utility industry data, where data were available (note: this approach is referred to as the "Utility Industry" in the table on the following page and throughout).

LG&E and KU benchmarks all of its director and above level positions to national market data. For positions below the director level (i.e., managers, supervisors, professional, and non-exempt employees), LG&E and KU applies geographic cost of labor differentials to reflect the prevailing cost of labor rates across the locations in which it operates. This approach is consistent with competitive market practices; similar to LG&E and KU, most organizations recognize that the talent pool for director level and above talent is based on a national perspective - and therefore consult national market data - and that market rates below the director level are more sensitive to employee location.

Based on an analysis of the geographic cost of labor differentials from the Economic Research Institute database for Louisville, KY and Lexington, KY, WTW has developed geographic cost of labor differentials to validate LG&E and KU's approach of using geographic cost of labor differentials below the director

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level. All market data contained in this report (below the director level) reflect national data with geographic cost of labor differentials applied.

The table on the next page summarizes the competitive market positioning of the positions examined by WTW for various job levels at LG&E and KU. Each position was assessed from both a general industry and utility industry market perspective, where available. For the utility industry perspective, the analysis also incorporates the value of benefits to provide a view of total remuneration competitiveness.

Competitive Market Positioning Findings

When determining the competitiveness of company pay relative to the market, WTW typically defines a position as being competitive if it is within +/- 10% of the market for non-executive positions. Based on our assessment, we have determined that LG&E's and KU's compensation is competitive with the 50th percentile of the market (i.e., within the +/- 10% competitive range) for base salary, target total cash compensation, and target total direct compensation at all job levels reviewed against the general and utility industry markets. For the utility industry perspective, total remuneration (including the value of benefits) was also assessed and found to be within the competitive range at all job levels.

Utility Industry Perspective			Variance as % to Market Median			
Job Level	# of Jobs	# of EEs	Base Salary	Target Total Cash Comp.	Target Total Direct Comp.	Target Total Remuneration
Senior Management	35	45	-8.2%	-7.9%	-7.7%	-7.5%
Management	42	100	-5.7%	-5.1%	-5.1%	-4.8%
Exempt	159	1,179	-4.7%	-4.6%	-4.5%	-4.1%
Non-Exempt	47	465	-5.2%	-5.4%	-5.4%	-4.9%
Hourly	14	210	3.2%	3.7%	3.7%	4.1%
Total	**297**	**1,999**	**-4.1%**	**-4.0%**	**-3.9%**	**-3.5%**

General Industry Perspective			Variance as % to Market Median		
Job Level	# of Jobs	# of EEs	Base Salary	Target Total Cash Comp.	Target Total Direct Comp.
Senior Management	35	45	-6.3%	-2.3%	-0.7%
Management	42	100	-1.9%	2.3%	2.3%
Exempt	159	1,179	-3.4%	-0.7%	-0.5%
Non-Exempt	47	465	-2.6%	-1.9%	-1.9%
Hourly	14	210	3.2%	3.7%	3.7%
Total	**297**	**1,999**	**-2.5%**	**-0.4%**	**-0.3%**

Overall, LG&E and KU's positions are within the market range for each element of total remuneration.

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Short-Term At-Risk Compensation Program

Overview: WTW reviewed LG&E and KU's short-term at-risk compensation program and compared its various elements to market practice.

Short-term at-risk compensation programs are used by most investor-owned utilities and publicly-traded general industry companies to help attract, motivate and retain critically skilled employees needed to successfully run the business. This program focuses employees primarily on short-term goals. Therefore, LG&E and KU's strategy to provide short-term at-risk compensation is consistent with the market perspectives examined.

Below are the findings of Willis Tower Watson's assessment of LG&E and KU's short-term at-risk compensation program against the Large Utility Peer Group and Small Utility Peer Group. Companies design their short-term at-risk compensation programs to align with their business strategies and circumstances, so there tends to be a range of practices regarding how the programs are designed. LG&E and KU's short-term program design is within the range of market practice for utility companies.

Short-Term At-Risk Compensation Program Elements

Overall our review indicates LG&E and KU's annual incentive program is comparable to and competitive with designs of utility peers. Key design aspects are noted below:

- **Prevalence of Short-Term At-Risk Compensation Program** – Every company in each peer group, like LG&E and KU, has a short-term at-risk compensation program.

- **Performance Measures** – LG&E and KU's short-term at-risk compensation program assesses performance using eight primary metrics (six operational metrics, two strategic initiatives, and individual or team performance) to focus efforts on providing safe, affordable, reliable, and sustainable energy to customers, as shown below:

Performance Measure	Exempt Weight	Non-Exempt Weight	Union / Hourly Weight
J.D. Power Residential Customer Satisfaction rating	15%	15%	15%
Non-storm System Average Interruption Frequency (SAIFI)	15%	15%	15%
Equivalent Forced Outage Rate (EFOR)	5%	5%	5%
Equivalent Availability Factor (EAF)	5%	5%	5%
Gas Leak Response Time goal target - On-Hours	5%	5%	5%
Gas Leak Response Time goal target - Off-Hours	5%	5%	5%
Critical application and process implementation – On-Time	7.5%	--	--
Critical application and process implementation – On-Budget	7.5%	--	--
Individual Performance	35%	50%	--
Team Performance	--	--	50%

- The use of multiple performance measures in the short-term at-risk plan is aligned with market practices, as all of the Large Utility peer group and 92% of the Small Utility peer group use 3 or more

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performance measures. Furthermore, the use of non-financial operating/strategic metrics and individual performance measures are also found among a majority of industry peers

- **Prevalence of Operational Measures** – Similar to LG&E and KU's use of operational measures (SAIFI, EFOR, EAF and Leak Response Time), a majority of peer companies (94% of the Large Utility Peer Group and 92% of the Small Utility Peer Group) use various forms of operational goals such as safety, customer satisfaction, reliability, regulatory compliance, and service quality in their short-term at-risk compensation programs

- **Prevalence of Financial Measures –** every large utility peer and every small utility peer use some type of financial metric in their short-term at-risk compensation programs. The most common financial metrics are EPS (87% of large utility peers and 42% of small utility peers) and net income (13% of large utility peers and 50% of small utility peers). While non-executive employees covered in this report do not have financial metrics, executive level positions for LG&E KU have financial metrics as part of the program.

- **Payout Ranges** – A short-term at-risk compensation program eligible participant at LG&E and KU is able to receive a plan payout that ranges from 0-200% of target opportunity. This payout range is generally consistent with the majority of the peers from both market perspectives. Threshold levels of performance are set for each measure, which is a minimum level of performance required in order for awards to be earned.

- **Performance Weightings** – In determining the corporate funding pool, LG&E and KU assigns the operational metrics a combined weighting of 50% and the corporate strategic and/or individual/team goals to be weighted 50%. This weighting places greater emphasis on operational goals as compared to industry peers, where 81% of the Large Utility Peer Group and 83% of the Small Utility Peer Group have over 50% weighting on financial metrics. Among the peers:

  - Greater than 50% weight on operational metrics – 6% of Large Utility Peers
  - Less than 50% weight on operational metrics – 94% of Large Utility Peers and every Small Utility Peer
  - The information above generally applies to corporate-level incentive plan participants. In most cases, companies apply different goal weights based on organizational level within the company. For example, business unit employees may have a weight applied to business unit performance (either financial, operational, or both) to emphasize a stronger "line of sight" to their everyday activities

Short-Term At-Risk Compensation Program Findings

Overall, LG&E and KU's short-term at-risk compensation program is comparable to and competitive with plan designs of other similarly sized utilities.

Long-Term At-Risk Compensation Program

Overview: WTW reviewed LG&E and KU's long-term at-risk compensation program and compared its various elements to market practice.

Long-term at-risk compensation programs are used by most investor-owned utilities and publicly-traded general industry companies to help attract, engage and retain critically skilled employees needed to successfully run the business. This program focuses employees primarily on long-term goals. Therefore,

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LG&E and KU's strategy to provide long-term at-risk compensation is consistent with the market perspectives examined

Below are the findings of our assessment of LG&E and KU's long-term at-risk compensation against the industry peer groups and market practices. Companies design their long-term at-risk compensation programs to align with their business strategies and circumstances, so there tends to be a range of practices regarding how the programs are designed. Overall, our review indicates LG&E and KU's long-term at-risk compensation program is comparable to and competitive with the long-term at-risk compensation plan designs of utility industry peers.

Long-Term At-Risk Compensation Program Elements

Key design aspects are noted below:

- **Prevalence of Long-Term At-Risk Compensation Program** – Every company in the Large Utility Peer Group and every company in the Small Utility Peer Group has a long-term at-risk compensation program.

- **Award Vehicles** – LG&E and KU use two types of long-term at-risk compensation vehicles to make long-term at-risk awards: performance share units (PSUs) and restricted share units (RSUs). From a prevalence perspective, LG&E and KU align with the industry peer groups, where all companies that offer long-term at-risk award use some type of performance plan vehicle (similar to LG&E and KU's PSUs) and 94% of Large Utility Peer companies use restricted stock/RSU vehicles, as well as all of the Small Utility Peer companies (all of these companies use a combination of performance plan and restricted stock/RSU awards, similar to LG&E and KU).

  Award Mix – LG&E and KU grants long-term at-risk awards with a mix of 80% weighted to PSUs and 20% to RSUs for executives and 100% RSUs for participants below the executive level which is consistent with what we observe in the market. These mixes ensure that the most significant portion of the program is aligned with company performance for executives, with a balanced focus on retention-alignment and long-term value creation for lower level participants.

- **Vesting Provisions** – LG&E and KU's RSUs have a time-based, three-year ratable vesting requirement. All of the industry peers that use the restricted stock/RSU long-term at-risk compensation vehicle, use a similar three-year vesting approach, with few exceptions; cliff vesting is slightly more common in the Large Utility Peer Group (69% companies use cliff vesting vs. 31% using ratable) and in the Small Utility Peer Group (58% use cliff vesting vs. 42% using cliff).

Performance Plans

- **Performance Cycles** – LG&E and KU uses a three-year performance cycle for the PSU award component, which is the most common among all three peer groups, with few exceptions.

- **Performance Measures** – LG&E and KU uses a combination of relative total shareholder return (TSR), earnings growth, and environmental and sustainability metrics as the basis for measuring performance for PSU awards. It is common for companies to use multiple metrics in performance awards.

  - **Prevalence of TSR** – Use of TSR is consistent with the industry peer groups, where most companies (100% of Large Utility Peer Group companies and 92% of Small Utility Peer Group companies) use TSR for all or a portion of long-term at-risk performance-based compensation awards.

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- **Prevalence of EPS** – Use of earnings per share (EPS) is consistent among the Large Utility Peer Group (63% of peers) and the Small Utility Peer Group (75% of peers).
- **Prevalence of Environmental and Sustainability metrics** – Use of environmental and sustainability metrics is consistent among the Large Utility Peer Group (75% of peers) while less prevalent among the Small Utility Peer Group (25% of peers).

- **Peer Groups** – For the portion of LG&E and KU's PSUs that are contingent on relative TSR percentile performance, LG&E and KU compares performance to the UTY index group. Among Large Utility Peer Group companies, it is the most common approach to use a peer group specific for relative TSR performance comparisons ("performance peer group") or an index, with some companies using their compensation peer group. Similar approaches are observed among those Small Utility using relative TSR performance plans.
- **Performance Range** – LG&E and KU's performance schedule requires at least 25th percentile relative TSR performance in order to receive a threshold-level award and provides the maximum-level award at the 85th percentile and above. The 25th percentile threshold is aligned with the market practice, which generally falls in the 25th-40th percentile range. The 85th percentile maximum is also aligned with the market, which is often in the 75th-90th percentile range.
- **Payout Range** – LG&E and KU's PSUs based on TSR pay out 25% of target at threshold performance to 200% of target at maximum performance. Most peers either payout 25% or 50% of target for threshold performance and LG&E and KU's payout threshold is conservative since it can only payout up to 25% of target. The payout maximum of 200% of target is the most common design found among either peer group. LG&E and KU's PSUs based on earnings growth pay out within a range of 50% of target at threshold performance to 200% of target at maximum performance, and PSUs based on environmental and sustainability metrics pay out within a range of 50% of target at threshold performance to 175% of target at maximum performance. The threshold payout of 25%-50% and maximum payout of 175%-200% are aligned with market.

Long-Term At-Risk Compensation Program Findings

Overall, LG&E and KU's long-term at-risk compensation program is comparable to and competitive with plan designs of other similarly sized utilities.

Conclusion

In summary, we find that LG&E and KU's compensation and benefit levels are within the range of market competitiveness, and the short-term and long-term at-risk compensation programs are consistent with market practices of utility peers.

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APPENDIX A —

Large Utility Peer Group

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Company	Ticker	Size Criteria [1] ($ in millions) Rev.	Market Cap.
Alliant Energy Corporation	LNT	$3,981	$15,737
Ameren Corporation	AEE	$7,324	$26,469
American Electric Power Company	AEP	$19,238	$54,176
CenterPoint Energy, Inc.	CNP	$8,643	$21,774
CMS Energy Corporation	CMS	$7,515	$20,560
Consolidated Edison, Inc.	ED	$15,256	$32,886
Dominion Energy, Inc.	D	$14,459	$46,696
Entergy Corporation	ETR	$11,806	$35,373
Evergy, Inc.	EVRG	$5,847	$15,330
Eversource Energy	ES	$11,901	$22,572
FirstEnergy Corp.	FE	$12,269	$23,053
NiSource Inc.	NI	$5,283	$18,647
Public Service Enterprise Group Incorporated	PEG	$10,290	$41,701
Sempra	SRE	$13,185	$53,269
WEC Energy Group, Inc.	WEC	$8,600	$32,712
Xcel Energy Inc.	XEL	$13,377	$39,399
75th Percentile		$13,233	$39,974
Median		**$11,048**	**$29,590**
25th Percentile		$7,467	$21,471
PPL Corporation	**PPL**	**$8,462**	**$24,903**

(1) All figures from Standard & Poor's Capital IQ and current as of most recent fiscal year end except market cap, which is current as of February 15, 2025.

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APPENDIX B —

Small Utility Peer Group

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Company	Ticker	Size Criteria [1] ($ in millions) Rev.	Market Cap.
ALLETE, Inc.	ALE	$1,530	$3,788
Alliant Energy Corporation	LNT	$3,981	$15,737
Atmos Energy Corporation	ATO	$4,165	$23,255
Hawaiian Electric Industries, Inc.	HE	$3,207	$1,752
IDACORP, Inc.	IDA	$1,823	$5,848
ONE Gas, Inc.	OGS	$2,084	$4,053
Otter Tail Corporation	OTTR	$1,331	$3,220
Pinnacle West Capital Corporation	PNW	$5,125	$10,149
Portland General Electric Company	POR	$3,440	$4,553
Southwest Gas Holdings, Inc.	SWX	$5,112	$5,562
Spire Inc.	SR	$2,593	$4,312
TXNM Energy, Inc.	TXNM	$1,971	$4,529
75th Percentile		$4,027	$6,923
Median		**$2,900**	**$4,541**
25th Percentile		$1,934	$3,986
PPL Corporation	**PPL**	**$8,462**	**$24,903**
LG&E and KU		**$3,562**	**N/A**

(1) All figures from Standard & Poor's Capital IQ and current as of most recent fiscal year end except market cap, which is current as of February 15, 2025.

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APPENDIX C —

LG&E and KU Benchmark Positions

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Senior Management Positions

Job Title	# of EEs	Organization
Assistant Controller	1	SRV
Assistant General Counsel	1	SRV
Assistant General Counsel	2	SRV
Assistant Treasurer	2	SRV
Dir- Data & Tech Cyber	1	SRV
Dir Data Science&Machine Learn	1	SRV
Dir Distribution Ops	1	LKE
Dir Environmental Compliance	1	SRV
Dir Fin Planning & Budgeting	1	LKE
Dir Gas Control & Storage	1	LKE
Dir Human Resources	3	SRV
Dir- IT Finance, Acct & Compl	1	SRV
Dir Regulatory Accounting	1	SRV
Dir Tech Training&Development	1	SRV
Dir Trans Strategy & Planning	2	LKE
Director – Benefits	1	SRV
Director - IT Operations	2	SRV
Director - T&D Line Engineering	1	SRV

Job Title	# of EEs	Organization
Director Compensation	1	SRV
Director- Corporate Accounting	1	SRV
Director- Product Portfolio	3	SRV
Director-Compliance & Ethics	1	SRV
Dir-Ent Portf Tech	3	SRV
Dir-Tax Planning & Compliance	1	SRV
General Manager - Brown	1	LKE
General Manager - Trimble	1	LKE
Sr Dir Cyber Ops & Thrt Intel	1	SRV
Sr Dir T&D Smart Grid & Automatn	1	SRV
Sr Director Safety	1	SRV
Sr Dir-Operations Support	1	SRV
Sr. Dir- Corp Fin Plan & Analy	1	SRV
Sr. Dir Ops Services & Procure	1	SRV
Sr. Director – Design	1	SRV
Tax Director	1	SRV
VP External Affairs	1	LKE

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Management Positions

Job Title	# of EEs	Organization
Business Operations Manager	2	SRV
Corporate Security Manager	1	SRV
Finance & Billing Manager	1	SRV
Manager - HR Operations	1	SRV
Manager Accounting	3	SRV
Manager Audit Services	1	SRV
Manager Data Engineering	1	SRV
Manager Engineering	5	LKE
Manager Engineering	4	SRV
Manager- Tech Development	5	SRV
Manager-Employee Benefits	2	SRV
Manager-NERC & FERC Compliance	1	SRV
Manager-Treasury Operations	1	SRV
Mgr Asset Accounting	1	LKE
Mgr Commercial Operations	5	SRV
Mgr Cybersecurity Engineering	1	SRV
Mgr Distrib Subst Eng C&M	2	LKE
Mgr Gas Constr & Maint	2	LKE
Mgr Gas Storage Operations	2	LKE
Mgr Revenue Accounting	1	LKE
Mgr Technology Development	4	SRV

Job Title	# of EEs	Organization
Mgr. Revenue Accounting	1	SRV
Mgr-Benefits Accounting	1	SRV
Mgr-Corporate Security	1	SRV
Mgr-Digital Workplace Ops	1	SRV
Mgr-PA&RI Corp Acctg & Cnsldtn	1	SRV
Mgr-Sarbanes Oxley Compliance	1	SRV
Mgr-Veg Mgmt & Program Mgmt	1	SRV
Mgr-Warehousing&Inventory Mgmt	1	SRV
Product Manager	15	SRV
Sr Manager - Corporate FP&A	1	SRV
Sr Manager - Production	3	LKE
Sr Manager Engineering	10	LKE
Sr Mgr Corporate Budgeting	1	SRV
Sr Mgr Elec Distrib Overhead	1	LKE
Sr Mgr Gas Contrl and Planning	1	LKE
Sr Mgr Maint - Pwr Gen	3	LKE
Sr Mgr Major Capital Projects	3	LKE
Sr Mgr Operations Center	4	LKE
Sr Mgr Ops & Maint	2	LKE
Sr Mgr-Accident Inv & Prevent	1	SRV
Sr Mgr-Transmission Operations	1	SRV

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Exempt Positions

Job Title	# EEs	Organization
Accounting Analyst II	12	LKE
Accounting Analyst III	5	LKE
Accounting Specialist	15	SRV
AMI Technical Specialst Ops	8	SRV
Assoc Project Manager- EU	3	SRV
Assoc Security Professional	3	SRV
Associate Developer	3	SRV
Associate IT Systems Analyst	9	SRV
Audit Analyst	3	SRV
Budget Analyst III	5	LKE
Cash Operations Analyst	6	SRV
Cash Operations Associate I	3	SRV
Cash Operations Associate II	8	SRV
Coal Services Administrator II	3	LKE
Consulting Engineer	6	SRV
Consulting Engineer	6	LKE
Contact Center Operations Supv	11	LKE
Contact Center Ops Manager	5	LKE
Contract Administrator II	3	LKE
Coordinator-NERC & FERC Complc	4	SRV
Crew Supv Material Handling	4	LKE
CS Business Analyst II	3	LKE
Customer Services Tech Trainer	4	LKE
Developer Team Lead	10	SRV
Electric System Coord III	10	LKE
Electric System Coordinator I	3	LKE
Energy Efficiency Program Mgr	4	LKE
Energy Mgmt Sys Admin I	3	LKE
Energy Mgmt Sys Admin II	4	LKE
Engineer I	32	SRV
Engineer I	22	LKE
Engineer II	33	LKE
Engineer II	31	SRV
Engineer III	33	SRV
Engineer III	35	LKE
Fac MGMT Work Recptn Center Op	3	SRV
Gas Controller	9	LKE
Gas Supply Specialist III	4	LKE
Interm Experience Designer	4	SRV
Interm IT Security Specialist	4	SRV

Job Title	# EEs	Organization
Interm IT System Adm (On-Prem)	3	SRV
Intermed HR Business Partner	3	SRV
Intermediate Buyer	5	SRV
Intermediate Category Manager	3	SRV
Intermediate Developer	3	SRV
IT Project Lead	6	SRV
IT Project Specialist	4	SRV
IT Security Analyst Senior	7	SRV
IT Systems Engineer Interm	7	SRV
IT Systems Engineer Lead	3	SRV
IT Systems Engineer Leader	5	SRV
IT Systems Engineer Senior	19	SRV
IT Systems Engineer Specialist	4	SRV
IT Technical Lead	5	SRV
IT Technical Specialist	5	SRV
Laboratory Supervisor	3	LKE
Lead Category Manager	8	SRV
Lead Control Specialist	3	LKE
Lead Data Architect	3	SRV
Lead Data Scientist	3	SRV
Lead Developer	3	SRV
Lead Electric System Coord	7	LKE
Lead Planning Analyst	3	LKE
Lead Supv Maint Coord & Plan	5	LKE
Lead Supv Maintenance	14	LKE
Lead Supv Materials Handlg	4	LKE
Lead Supv Production	8	LKE
Maintenance Crew Supervisor	19	LKE
Maintenance Planner	24	LKE
Meter Analyst II	3	LKE
Network Engineer Senior	9	SRV
Operations & Maint Crew Supv	8	LKE
Operations Crew Supervisor	22	LKE
Operations Support Supervisor	8	LKE
P.P. Environmental Supv	4	LKE
Principal Engineer	80	LKE
Programmer/Analyst-Interm	5	SRV
Programmer/Analyst-Senior	11	SRV
Project Coor Major Cap Project	6	LKE
Project Manager-Training	3	SRV

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Exempt Positions *cont'd*

Job Title	# EEs	Organization
Public Awareness Coord Sr	3	LKE
Rate & Regulatory Analyst III	3	LKE
Right Of Way Agent II	4	LKE
Right Of Way Agent III	6	LKE
Safety Specialist II	4	LKE
Scrum Master	4	SRV
Senior Cloud Integrator	3	SRV
Senior Developer	12	SRV
Senior Developer	3	SRV
Senior Experience Designer	5	SRV
Senior Instructional Designer	4	SRV
Senior IT Security Specialist	4	SRV
Senior IT System Adm (On-Prem)	7	SRV
Senior Network Technologist	3	SRV
Senior Product Analyst	11	SRV
Sr Accountant	23	SRV
Sr Accounting Analyst	11	LKE
Sr Budget Analyst	14	LKE
Sr Bus Ops Support Analyst	3	SRV
Sr Business Center Specialist	4	LKE
Sr BusSystemsAnalyst-Financial	3	SRV
Sr Buyer	6	SRV
Sr Category Manager	12	SRV
Sr Cloud Engineer	3	SRV
Sr Const & Mntc Coord	13	LKE
Sr Contract Administrator	3	LKE
Sr Contract Administrator	3	SRV
Sr Control Specialist	9	LKE
Sr Counsel	9	SRV
Sr Counsel	6	SRV
Sr CS Business Analyst	3	LKE
Sr Energy Procurement Spec	2	SRV
Sr HR Business Partner	5	SRV
Sr Inspector - Dist Ops	7	LKE
Sr IT Security Systems Analyst	3	SRV
Sr IT Systems Analyst	7	SRV
Sr Key Account Manager	5	LKE
Sr Ops Tech Network Specialist	3	LKE
Sr Paralegal	3	SRV
Sr Proj Coor Major Cap Proj	6	LKE

Job Title	# EEs	Organization
Sr Rate & Regulatory Analyst	3	LKE
Sr Safety Specialist	11	LKE
Sr Safety&Tech Traing Conslt	4	LKE
Sr Security Professional	6	SRV
Sr Staffing Specialist	4	SRV
Sr Tax Analyst	4	SRV
Sr Trader	4	LKE
Sr Transmission System Operatr	5	SRV
Sr Utility Arborist	7	LKE
Sr. Data Scientist	5	SRV
Sr. Treasury Analyst	3	SRV
Staff Accountant	3	SRV
Storeroom Supervisor	3	LKE
Supervising Engineer	21	LKE
Supervisor Facility Maint Ops	8	LKE
Supv - Sourcing	5	SRV
Supv Technical Training	2	LKE
Supv-Finance	3	SRV
Supv-On-Premise Infrastructure	3	SRV
System Administrator Assoc	3	LKE
Tax Specialist	3	SRV
TCC Supervisor	3	SRV
Team Ldr - Eng Design Svcs	4	LKE
Team Ldr - Gas Distribution	9	LKE
Team Ldr - Meter Assets	3	LKE
Team Ldr Distrib Cntrl Center	3	LKE
Team Ldr Drafting Services	2	LKE
Team Ldr Field Svcs Field Ops	4	LKE
Team Ldr -Line Const & Maint	25	LKE
Team Ldr Subst Constr & Main	8	LKE
Technical Lead Data Engineering	3	SRV
Technical Support Interm	4	SRV
Training Consultant-Interm	3	LKE
Training Consultant-Senior	4	LKE
Transmission System Operato-NC	3	SRV
Transmission System Operator	12	SRV
TransOps Long Range Planner	4	SRV
Warehouse Supervisor	4	LKE
Workstation Sys Sppt-Senior	5	SRV

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Non-Exempt Positions

Job Title	# of EEs	Organization
Administrative Assistant	13	LKE
Billing Analysis Assoc Entry	6	LKE
Billing Analysis Assoc Interm	8	LKE
Building Operations Technician	3	LKE
Business Center Rep I	4	LKE
Business Center Rep II	8	LKE
CC Performance Ops Rep Sr RPM	4	LKE
Chief Electrician (E)	4	LKE
Chief Electrician (I)	3	LKE
Chief Mechanic	6	LKE
Coal Yard Supervisor	5	LKE
Cust Interact QA Associate II	4	LKE
Customer Solutions Rep I	94	LKE
Customer Solutions Rep II	28	LKE
Distribution Sys Operator II	8	LKE
Distribution Sys Operator Sr	24	LKE
Eng Design Tech Sr - Dist Ops	14	LKE
Executive Assistant	7	LKE
Facility Records Tech II	4	LKE
Facility Records Tech III	6	LKE
Field Coord Line Const & Maint	8	LKE
Field Coord-Service & Maint	3	LKE
Gas Field Coordinator	4	LKE
Gas Regulatory Associate III	4	LKE

Job Title	# of EEs	Organization
Lead Customer Solutions Rep	9	LKE
Lead Eng Design Tech Dist Ops	3	LKE
P.P. Prod Support Supervisor	3	LKE
P.P. Shift Supervisor	22	LKE
Protection Systems Technician	4	LKE
Revenue Collection Rep II	6	LKE
Revenue Collection Rep Sr	3	LKE
Security Operator	6	SRV
Service Dispatcher II	4	LKE
Sourcing Assistant - Sr.	4	LKE
Sr Administrative Assistant	7	LKE
Sr Billing Analysis Assoc	7	LKE
Sr Business Center Rep	10	LKE
Sr Civic Affairs Analysis Assc	3	LKE
Sr Cust Relations Specialist	4	LKE
Sr Customer Solutions Rep	52	LKE
Sr Distribution Ops Assistant	7	LKE
Sr Gas Operations Assistant	5	LKE
Sr Laboratory Technician	6	LKE
Sr Protection Systems Tech	4	LKE
Sr Service Order Assoc - FSO	3	LKE
Sr Storeroom Specialist	11	LKE
Telecom Technician Senior	10	LKE

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Hourly Positions

Job Title	# of EEs	Organization
Auxiliary Operator	9	LKE
Lead Electrician (E)	2	LKE
Lead Electrician (I)	5	LKE
Lead Mechanic	9	LKE
Line Technician A	63	LKE
Line Technician B	16	LKE
Line Technician C	12	LKE

Job Title	# of EEs	Organization
Maintenance Technician A (M)	29	LKE
Maintenance Technician B (M)	7	LKE
Meter Technician A	5	LKE
Meter Technician B	2	LKE
Substation Technician A	10	LKE
Substation Technician B	7	LKE
Unit Operator	34	LKE

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APPENDIX D —

Compensation Survey Methodology

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COMPENSATION SURVEY METHODOLOGY

Peer Groups and Survey Sources

To accurately benchmark the unique positions associated with LG&E and KU's workforce, we utilized multiple survey sources from both the broad population and energy services industry.

The survey sources used cover multiple industries and career levels. The following compensation surveys were included:

Survey Title	Effective Date
WTW 2024 Energy Services Executive Compensation Survey	April 1, 2024
WTW 2024 Energy Services Middle Management, Professional and Support Compensation Survey	April 1, 2024
WTW 2024 General Industry Executive Compensation Survey	April 1, 2024
WTW 2024 General Industry Middle Management, Professional and Support Compensation Survey	April 1, 2024
American Gas Association 2024 Compensation Survey Report	March 1, 2024
WTW 2024 BENVAL	--

The data sources and incumbent data used in this analysis have varying effective dates due to different publication times. To provide a common reference date for all data sources provided, all market data was aged to *July 1, 2025* using a 3.0% per annum update factor.

Geographic Perspective Examined

LG&E and KU benchmarks all of its director and above level positions to national market data. For positions below the director level (i.e., managers, supervisors, professional individual contributors and non-exempt employees), LG&E and KU applies a geographic cost of labor differential to reflect the prevailing cost of labor rate in the markets in which it operates. This approach is consistent with competitive market practices; similar to LG&E and KU, most organizations recognize that the talent pool for director level and above talent is based on a national perspective - and therefore consult national market data - and that market rates below the director level are more sensitive to employee location.

Based on an analysis of the geographic cost of labor differential in LG&E and KU's market, WTW has developed geographic cost of labor differentials to validate LG&E and KU's approach of using geographic cost of labor differentials below the director level. All market data contained in this report (below the director level) reflect national data with a geographic cost of labor differential applied.

LG&E and KU Benchmark Position Selection

Two hundred and ninety-eight (297) positions were chosen for the study consisting of one thousand nine hundred and ninety-nine (1,999) incumbents. LG&E and KU supplied WTW with the following information:

- Current incumbent compensation data
- Prior benchmarking matches from compensation surveys

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Components of LG&E and KU Target Total Remuneration

Compensation was evaluated on several levels to understand the variance at a target total remuneration level. The LG&E and KU pay elements reviewed and their definitions are listed below

Compensation Element	Definition
Base Salary	Current base salary
Target Total Cash Compensation	Base salary plus target short-term at-risk compensation
Target Total Direct Compensation	Target total cash compensation plus long-term at-risk compensation for those eligible
Benefits	Calculated using methodology described in Appendix E
Target Total Remuneration	Target total direct compensation plus the assumed value of benefit payments

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APPENDIX E —

Benefits Valuation Methodology

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BENVAL – Valuation Methodology

Overview

WTW's BenVal is a method for determining the value of benefits provided by participating companies by applying a standard set of actuarial methods and assumptions to a common employee population. BenVal results provide a quantitative evaluation of each company's benefit provisions and overall benefit program, and facilitate a comparison of these benefit values against peer companies.

The valuation methodology reflects the timing of benefits--whether deferred or immediate:

- Retirement benefits such as pension and retiree medical benefits are valued using projected unit credit (service prorate) methodology.
- Values for defined contribution plan benefits reflect amounts expected to be contributed for the year.
- Benefits potentially payable immediately such as life insurance and disability benefits are valued on a term cost basis, reflecting the probabilities of the various events occurring within the year, multiplied by the value of the benefit.

The employee population and the actuarial methods and assumptions are described in the following sections. The last section provides additional details with regard to plan-specific methodology used in valuing particular benefit plans.

Note that the relative values generated are not intended to represent actual costs incurred by plan sponsors. Plan sponsors may experience differences in benefit costs due to factors not reflected in BenVal--varying participant demographics, regional cost differences, or differences in funding or provider arrangements

Benefit Provisions Reflected

The benefit provisions reflected in BenVal are those applicable for new hires at each member company. BenVal assumes that these plans have been in place over each employee's full career and does not reflect the value of any transition or grandfathered provisions.

Where a plan summary reflects more than one plan for an organization, the plan values are based on the highest enrolled plans for salaried nonunion–general employees.

Benefit plan provisions are regularly updated, with update requests going out to all participating companies each year. Companies are moved to inactive status and removed from BenVal results when their benefit data becomes more than two years old. You can see the "as of" date for any BDS U.S. company by referring to the effective year shown on the plan summary for each topic.

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Demographics

Benefit values depend on a number of factors including age, pay, sex and length of service of the employee population. The standard population chosen is a representative sample of large U.S. companies. Key demographic statistics are as follows:

Count	850
average age	44
average service	10 years
% female	42%
average base salary	$92,600
average total compensation	$103,918

Base salary	Bonus assumption
< $60,000	7% of pay
$60,000 – $89,999	9% of pay
$90,000 – $119,999	11% of pay
$120,000 – $159,999	15% of pay
$160,000 +	20% of pay

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Actuarial Assumptions

Economic

Discount rate		6.5%
Cash balance plan accumulation	1-year Treasury	3.9%
	5-year Treasury	4.6%
	10-year Treasury	4.8%
	30-year Treasury	5.0%
	PPA Segment Rate 1	4.0%
	PPA Segment Rate 2	5.0%
	PPA Segment Rate 3	6.0%
Compensation increase	3.5%	
Wage index (SSWB)	3.0%	
Inflation (CPI)	2.5%	
Health care cost trend (for postretirement medical)	6.5% graded to 5% over 5 years	

Demographic

Retirement

incidence varies by the age at which retirement benefits are available on an unreduced basis; illustrative rates are shown below:

age at retirement	age for unreduced benefit			
	65	62	60	55
50	2%	2%	2%	2%
55	4%	4%	4%	15%
60	10%	10%	15%	15%
62	20%	30%	30%	30%
65	100%	100%	100%	100%

example: for a plan that provides an unreduced benefit at age 62, 30% of employees are expected to retire upon reaching that age
Note, for cash balance or other account-based plans, and for companies with no pension plan, the rates for unreduced at age 65 are used.

Turnover

illustrative rates are shown below:

age	rate
25	13.2%
35	8.1%
45	5.2%
55	2.2%
56+	0%

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1.1.1 Mortality *RP 2000 projected with scale BB for 40 years,*

applied on a sex-distinct basis (post-decrement only); illustrative rates are shown below:

	deaths per 10,000 lives	
age	male	female
25	6	2
35	9	3
45	10	6
55	57	37
65	101	76
75	248	190

Disablement (LTD) 1987 Commissioner's Group Disability Table, with six month elimination period; adjusted where more restrictive LTD requirements apply

Termination of disability 1987 Commissioner's Group Disability Table (adjusted +11% to remove insurer margin)

Morbidity (STD) developed based on (1) large company experience, (2) Society of Actuaries STD experience data, (3) 1987 Commissioner's Disability Table

Percentage married 65%

Active employees baseline active and retiree, medical/dental coverage level elections

coverage level	% electing
Single	40%
Employee + 1	21%
Employee + family	20%
Opt Out	19%

Retirees

coverage level	% electing
Retiree only	38%
Retiree + spouse	42%
Opt Out	20%

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Plan-Specific Methodology

Defined Benefit Plans

The present value of the annual benefit accrual is developed using the projected unit credit (service prorate) methodology. Benefits are allocated evenly over an employee's entire working history, reflecting projected pay and the plan's provisions for normal or early retirement (including any early retirement supplements), vesting, and refund of employee contributions.

Plan values are indexed based on the employer's stated policy. In addition, breakpoints in step-rate formulas at levels based on the Social Security Taxable Wage Base are assumed to increase with the wage index.

For cash balance plans, the assumed rate of interest credited on accumulated account balances is set to reflect the plan provisions.

Defined Contribution Plans

Included in this category are money purchase plans, profit-sharing plans and any type of savings plan (thrift or stock purchase). Plan values are determined as an estimate of current year contributions.

For savings plans, expected participation and contribution levels are determined based on the employee's total pay and the level of matching contributions. The table differentiates, for example, between the total value of a profit sharing plan with an average annual contribution of 9% of pay and a savings plan which allows the employee to contribute 6% of pay with a company match of 50% of matched employee contributions. It is expected that even for the most generous matched plans, some percentage of employees will not elect to join the savings plan or contribute the full matched amount.

The participation and deferral rates are determines based on the product of Table A and the sum of weighted rates in Table B and C

Table A
Assumed Participation Rates for Savings Plans
(other than stock purchase plans)

Total Pay	Auto-Enrollment Available
< $30,000	80%
$30,000 - $50,000	90%
$50,000 - $75,000	95%
$75,000 - $100,000	95%
$100,000 - $150,000	95%
$150,000 +	95%

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Table B – Average Deferral Rate

Total Pay	Auto-Enrollment Available
< $30,000	4%
$30,000 - $50,000	6%
$50,000 - $75,000	7%
$75,000 - $100,000	8%
$100,000 +	10%

Table C – Additional Average Deferral Rates

Age	Deferral rate
< Age 25	5.0%
Age 25 to age 34	6.5%
Age 35 to age 44	7.0%
Age 45 to age 54	8.0%
Age 55 to age 64	10.0%

Table D = Deferral Rate Weightings

Category	Weight
Total pay	70%
Age	30%

For example, an employee age 45 with 10 years of service and making $80,000 of pay participating in a
plan with auto-enrollment would have a participation rate of 95% and a weighted deferral rate of 8% * 70%
+ 8.0% * 30%= 8%

For example, a savings plan that matches 50% up to 6% of pay for an employee earning $60,000 would have the following result:

Employee Contribution = ($80,000 x .08 x .95) = $6,080

Employer Contribution = ($80,000 x .06 x .50 x .95) = $2,280

The assumed value of a stock purchase plan is determined by the purchase period, the level of price discount and the assumed participation rates – see below.

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Assumed Participation Rates for Stock Purchase Plans

combined discount/option value	up to 8% of pay	over 8% of pay
none	0%	0%
1% - 24%	35%	17.5%
25% - 29%	38%	19%
30% - 39%	42%	21%
40% - 49%	46%	23%
50% and over	50%	25%

Note: The assumed subsidy reflects the discount applied to the stock price along with the value of the fixed price option determined based on the Black Scholes method. (For a typical plan, the option value is generally in the range of 10% - 15%)

For profit sharing plans and ESOPs, assumed contribution levels reflect the average of the past five years' actual contributions to the plan or the company's projected future contributions (if provided).

Life Insurance Plans

Values for pre-retirement basic group life and employer subsidized accidental death and dismemberment are calculated. Flat dollar life insurance benefits are assumed to remain constant. Occupational coverage is not valued, due to its assumed negligible value.

Disability Plans

Short-term and long-term disability benefits are valued. Short-term disability (STD) benefits include sick pay, salary continuance, intermittent and extended coverage, and sickness and accident policies.

Long-term disability values reflect the level and duration of benefits, the plan's definition of disability, definition of pay, and the plan's benefit integration provisions (e.g., coordination with Social Security or pension benefits).

Differentiation is made between plans with varying definitions of disablement. When more than one option for STD or LTD coverage is available to employees, the highest enrolled option is valued.

Medical and Dental Plans

Where multiple plans or options are available, it is assumed that all employees will elect the most prevalent choice as reported by the plan sponsor, i.e., the plan with the highest enrollment. Medical benefit values reflect such factors as: type of plan, deductibles and coinsurance, stop loss provisions, type and level of benefits provided, benefit limits, and the level of required employee contributions. Where coverage varies by network tier, the highest tier of coverage is valued. Out-of-network benefits are not reflected in the BenVal values.

The value for prescription drug coverage is reflected in the healthcare plan value even if covered under a separate plan.

Separate values are calculated for active employee coverage (term cost) and for postretirement coverage (projected unit credit service cost). The value for postretirement coverage reflects the

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plan's coordination with Medicare benefits at age 65. Postretirement dental coverage is not valued.

For ABHPs, the amount provided by the employer as an HRA or HSA contribution is added to the total value of the plan. The model assumes 100 percent utilization of the account during the year.

Contributions to accounts that are attributed to wellness incentives assume 60% participation in wellness activities.

Medical benefits continuing after retirement are valued on a projected unit credit cost basis.

For retiree medical plans that offer a retiree medical savings notional account at retirement to offset retiree medical costs, the account is assumed to be paid out over the life of the retiree and spouse. If the account can only be used to pay premiums or a portion of the premiums, the annual payout is set equal to the percent of the estimated per capita medical cost payable by the plan each year until the account is exhausted. If the account can be used to pay premiums and other healthcare expenses, such as deductibles and co-pays, the annual payout is set equal to 120% of the estimated per capita medical cost each year until the account is exhausted. Actual accounts that the company contributes to while the participant is an active employee are valued the same as other defined contribution plans.

Vacation and Holiday Plans

The values for vacation and holiday benefits reflect the employer's schedule of benefits, the employee's earnings level and expected utilization. Less than full utilization of vacation days is assumed in some cases, particularly for high paid/long service employees who are expected to forfeit a portion of vacation days each year -- unless the employer provides pay for unused vacation days.

The values for PTO plans reflect the permitted use of PTO days and the design of the employer's STD plan and holiday provisions, in addition to the aspects reflected for vacation and holiday benefits. If PTO days can be used for illness, the allocation to STD is determined based on the elimination period before subsequent STD/sick pay benefits are payable, to a maximum of the average annual absence day usage.

PTO days may be allocated to holidays depending on the number of plan holidays and PTO days available. The holiday allocation amount is 10 days minus the number of specified employer scheduled plus specified employee scheduled holidays. If the total scheduled holidays equals or exceeds 10 days, there is no allocation to holidays. The remaining days are allocated to vacation.

revised January 2025

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APPENDIX F —

Glossary of Terms

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At-Risk Compensation – Compensation that is not fixed but is dependent on company and/or individual performance. The degree of performance attainment generally impacts how much compensation is provided

Base Salary – Represents the fixed and recurring part of an individual's compensation

Compensation Philosophy – A statement intended to provide a foundation for the design and administration of a company's compensation program

Earnings Per Share (EPS) – Net earnings available to common shareholders divided by the weighted average of total shares outstanding.

50th Percentile (median) – The figure above and below which 50% of all reported data fall

Institutional Shareholder Services (ISS) – The leading provider of corporate governance solutions to the global financial community. ISS's services include objective governance research and analysis, end-to-end proxy voting and distribution solutions, turnkey securities class-action claims management, and reliable governance data and modeling tools

Market Rate – The level of compensation a company must provide in order to effectively compete with the competition in attracting and retaining qualified employees

Target Total Cash Compensation (TCC) – The sum of base salary plus target short-term at-risk compensation

Target Total Direct Compensation (TDC) – The sum of base salary plus target short-term at-risk compensation and long-term at-risk compensation

Target Total Remuneration – The sum of base salary plus target annual performance compensation plus target long-term performance compensation plus benefits

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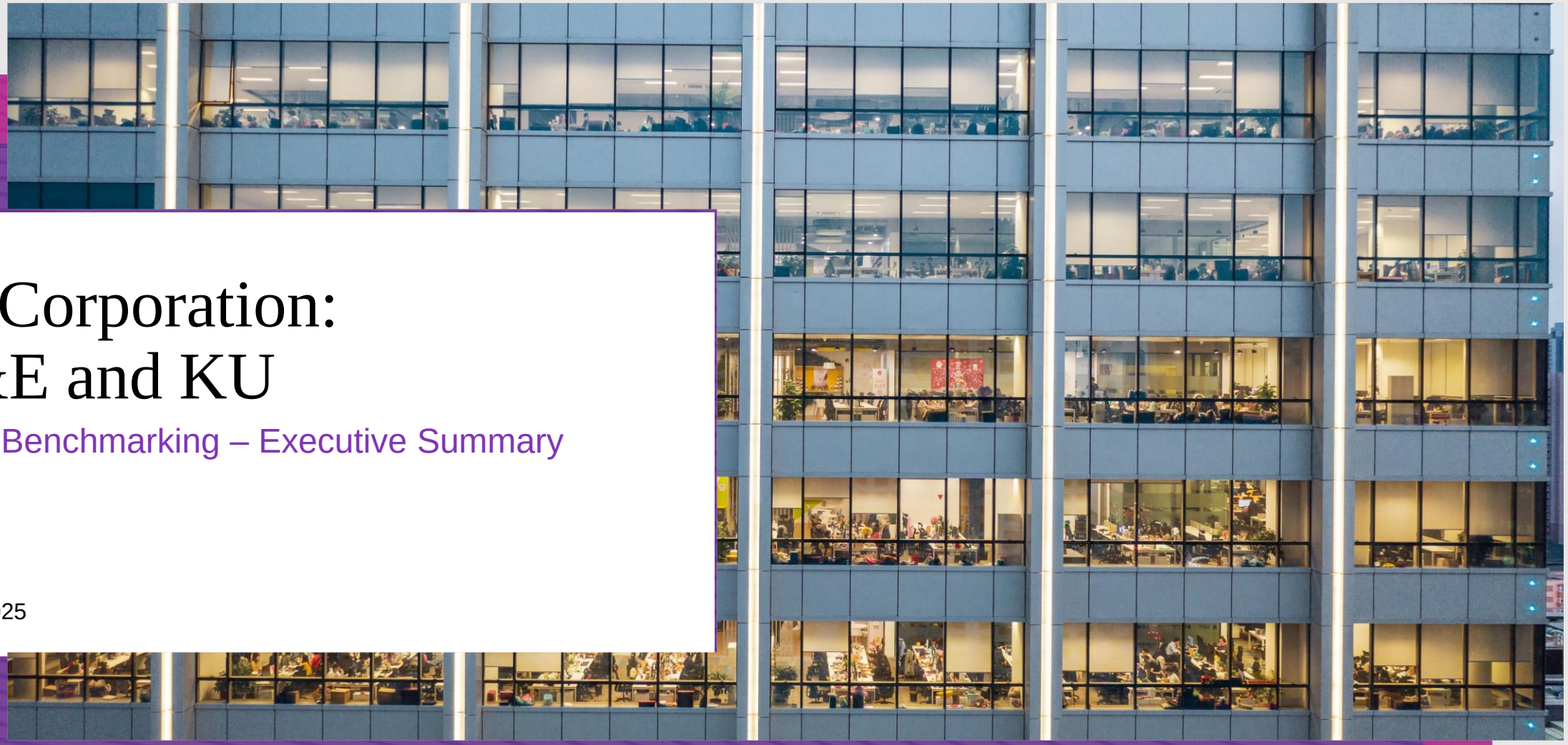


PPL Corporation: LG&E and KU

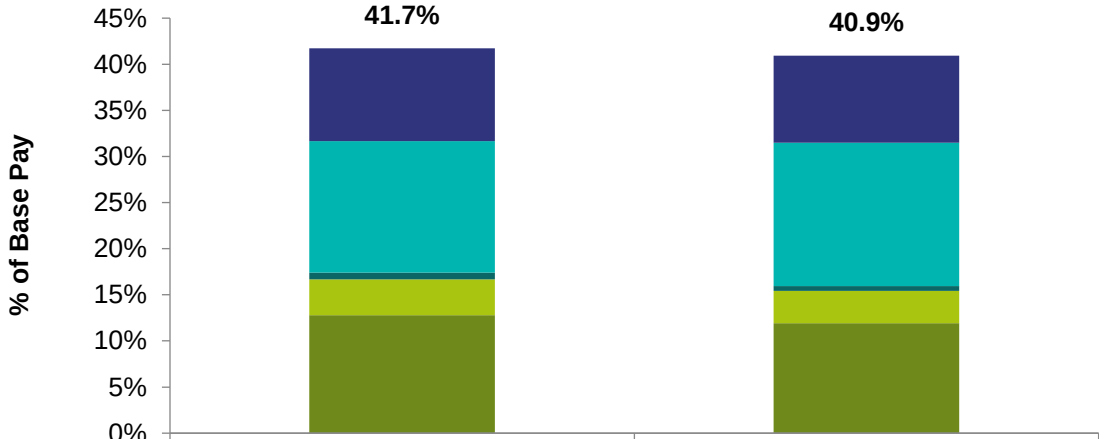
Benefits Benchmarking – Executive Summary

March 13, 2025

PPL-KY Benchmarking Results

- Louisville Gas and Electric Company (LG&E) and Kentucky Utilities (KU) collectively ("PPL-KY") engaged WTW to conduct a market benefits assessment, which qualitatively and quantitatively compares PPL-KY's programs against market
- This BENVAL benchmarking study compared the value of PPL-KY benefits programs to the energy/utility industry group (72 participants; findings shown below)
- Since the last rate submission in 2020, PPL has standardized benefits across entities, in order to promote consistency and to remain competitive in the markets it serves
- **Overall, this study shows that PPL-KY's benefits programs are generally in line with energy/utility benchmark averages (total value within 1% of pay)**

Employer-provided Benefit Value as a % of Pay
(Excludes Employee Contributions)



	PPL-KY	ENAVG
Retirement	10.1%	9.4%
Medical & Dental	14.2%	15.6%
Life	0.7%	0.5%
Disability	3.9%	3.5%
Vacation & Holidays	12.8%	11.9%
Total	41.7%	40.9%

Benchmark Group: Participating Energy/Utility Companies

- AES Corporation
- ALLETE
- Alliant Energy
- Ameren
- American Electric Power
- American Water Works
- Atmos Energy
- CenterPoint Energy
- Chesapeake Energy
- Citizens Energy Group
- CLEAResult
- Cleco
- Consolidated Edison
- Constellation Energy
- Consumers Energy
- Dayton Power & Light Company
- DCP Midstream
- Dominion Energy
- Duke Energy
- Duquesne Light
- EDF Renewables
- El Paso Electric
- Energy Northwest
- Energy Transfer
- Entergy
- Eversource Energy
- Exelon
- Exelon West
- Expand Energy
- FRCC
- GE Aerospace
- GE Vernova
- Idaho Power
- Indianapolis Power & Light Company
- INNIO Jenbacher
- Institute of Nuclear Power Operations
- ISO New England
- JERA Americas Inc.
- Keyspan Energy
- Kinder Morgan
- Knoxville Utilities Board
- Lightsource BP
- Marathon Petroleum
- McDermott International
- National Fuel Gas
- National Grid
- NorthWestern Energy
- Ohio Gas Company
- ONE Gas
- ONEOK
- Otter Tail
- Pacific Gas & Electric
- Pinnacle West Capital
- PJM Interconnection
- Platte River Power Authority
- Portland General Electric
- PSEG Long Island
- Puget Sound Energy
- S&C Electric
- Salt River Project
- South Central Connecticut Regional Water Authority
- South Central Connecticut Regional Water Authority
- Southern California Edison
- Spire
- STP Nuclear Operating
- Tennessee Valley Authority
- Tri-State Generation & Transmission
- Tucson Electric Power Company
- UGI Utilities
- Unitil
- Washington Gas
- Williams Companies
- Xcel Energy

BENVAL Benchmarking Methodology

- WTW maintains a U.S. database of benefit provisions for over 700 organizations
- BENVAL determines a value for these benefits by applying a standard methodology to a standard employee population
- Benefit programs are compared on a percentage of pay basis between employers -- i.e., the higher the percentage of pay, the richer the benefit program
- Benefit plans are those that are applicable for new employees; closed or grandfathered plans are not valued
- “Employer value” refers to the value after employee contributions have been deducted
- The Entire Benefit Program employer value is primarily driven by the value of the retirement plans, active benefits, as well as vacation and holiday programs, which comprise the vast majority of the program values

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 61 - 807 KAR 5:001 Section 16(8)(h)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period.

Response:

See attached.

SCHEDULE H

GROSS REVENUE CONVERSION FACTOR

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

BASE PERIOD:	FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FORECASTED TEST PERIOD:	FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
H-1	GROSS REVENUE CONVERSION FACTOR
WPH-1	COMPOSITE FEDERAL AND STATE INCOME TAX RATE

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE H-1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 1

WORKPAPER REFERENCE NO(S).: WPH-1 — WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION		PERCENTAGE OF INCREMENTAL GROSS REVENUE	
			STATE	FEDERAL
1	OPERATING REVENUE		100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE		0.239000%	0.239000%
3	LESS: PSC FEES		0.155400%	0.155400%
4	INCOME BEFORE STATE INCOME TAX		99.605600%	99.605600%
5	STATE INCOME TAX	5.00%	4.980280%	4.980280%
6	INCOME BEFORE FEDERAL INCOME TAX			94.625320%
7	FEDERAL INCOME TAX	21.00%		19.871317%
8	OPERATING INCOME PERCENTAGE (LINES 4 - 5 - 7)			74.754003%
9	GROSS REVENUE CONVERSION FACTOR (100% / LINE 8)			1.337721

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Calculation of Composite Federal and Kentucky Income Tax Rate

WITNESS: A. M. FACKLER

1. Assume pre-tax income of	100.0000%
2. State Tax Rate	5.0000%
3. Taxable income for Federal income tax (Line 1 - Line 2)	95.0000%
4. Federal income tax at 21% (Line 3 x 21%)	19.9500%
5. Total State and Federal income taxes (Line 2 + Line 4)	24.9500%

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 62 - 807 KAR 5:001 Section 16(8)(i)
Sponsoring Witness: Drew T. McCombs / Heather D. Metts

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period.

Response:

See attached. Note that the attached does not reflect any impact from rate case activity beyond 2025.

Louisville Gas and Electric Company
Case No. 2025-00114
Comparative Income Statement
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Schedule I-1

Total Company	**Most Recent Five Calendar Years**					**Base Period**	**Test Year**	**Forecasted**	
	2020	**2021**	**2022**	**2023**	**2024**	**8/31/2025**	**12/31/2026**	**2027**	**2028**
INCOME STATEMENT									
Operating Revenues									
Electric Operating Revenues	$ 1,139,319,369	$ 1,195,792,935	$ 1,324,558,411	$ 1,235,500,756	$ 1,278,148,567	$ 1,285,080,578	$ 1,311,159,993	$ 1,375,562,881	$ 1,504,310,923
Gas Operating Revenues	323,889,236	361,199,900	485,412,100	410,911,802	358,702,412	390,355,592	425,273,775	434,607,600	441,722,639
Total Operating Revenues	1,463,208,605	1,556,992,835	1,809,970,511	1,646,412,558	1,636,850,979	1,675,436,169	1,736,433,768	1,810,170,481	1,946,033,562
Operating Expenses									
Fuel for Electric Generation	248,221,341	266,983,721	348,792,217	287,993,744	310,075,391	326,087,107	330,071,332	327,458,658	343,028,199
Power Purchased	53,019,809	58,394,569	68,250,432	56,215,437	67,964,127	59,800,762	55,395,460	78,702,225	87,242,218
Gas Supply Expenses	96,111,620	116,787,533	209,896,287	153,185,289	85,939,787	110,930,421	141,345,460	145,960,853	145,988,850
Other Operation Expenses	256,601,933	268,442,208	279,072,932	262,498,565	236,583,179	233,294,557	244,068,298	241,313,683	250,231,717
Maintenance	107,886,666	120,220,168	123,009,040	92,885,843	100,352,666	105,724,615	126,813,123	139,684,421	146,346,280
Depreciation & Amortization Expense	257,121,159	276,817,180	295,339,897	299,403,892	302,290,659	299,760,323	358,415,981	389,658,918	455,533,159
Regulatory Debits	1,935,111	2,524,653	3,061,270	4,619,047	6,546,603	14,126,277	14,135,102	22,016,711	30,997,980
Regulatory Credits	-	(20,487)	(709,516)	(197,790)	(576,690)	(1,033,252)	(9,544,316)	(13,090,880)	(14,816,236)
Income Taxes	63,050,466	56,168,906	64,680,604	69,256,919	77,811,721	75,062,940	49,543,895	(67,845,832)	(299,445,144)
Property and Other Taxes	48,196,310	55,175,165	55,686,982	57,342,209	58,601,950	59,670,216	69,011,538	73,279,669	79,132,438
Investment Tax Credit (net amortization)	(794,391)	(709,072)	(753,144)	(902,681)	(790,992)	(794,749)	(1,311,968)	100,577,335	309,728,536
Loss(Gain) from Disposition of Allowances	(24)	(20)	(42)	(38)	(35)	(164,445)	(186,019)	(178,946)	(183,869)
Total Operating Expenses	1,131,350,000	1,220,784,524	1,446,326,959	1,282,300,436	1,244,798,366	1,282,464,773	1,377,757,886	1,437,536,815	1,533,784,129
Net Operating Income	331,858,605	336,208,311	363,643,552	364,112,122	392,052,613	392,971,397	358,675,882	372,633,666	412,249,434
AFUDC - Equity	-	10,979	279,966	2,707,117	6,515,647	10,641,879	26,674,605	37,521,488	42,660,013
Other Income less deductions	(764,167)	(5,378,890)	(2,865,755)	645,510	2,029,422	1,483,911	1,207,082	(79,040)	(354,335)
Income before Interest Charges	331,094,438	330,840,400	361,057,763	367,464,749	400,597,682	405,097,187	386,557,569	410,076,114	454,555,112
Interest Charges	87,682,284	81,716,946	88,874,522	101,008,733	103,401,988	108,445,390	131,612,189	158,209,696	191,883,384
Net Income	$ 243,412,154	$ 249,123,454	$ 272,183,241	$ 266,456,016	$ 297,195,694	$ 296,651,797	$ 254,945,379	$ 251,866,418	$ 262,671,727

Louisville Gas and Electric Company
Case No. 2025-00114
Comparative Income Statement
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Schedule I-1

Electric Only	**Most Recent Five Calendar Years**					**Base Period**	**Test Year**	**Forecasted**	
	2020	**2021**	**2022**	**2023**	**2024**	**8/31/2025**	**12/31/2026**	**2027**	**2028**
INCOME STATEMENT									
Operating Revenues									
Electric Operating Revenues	$ 1,139,319,369	$ 1,195,792,935	$ 1,324,558,411	$ 1,235,500,755	$ 1,278,148,567	$ 1,285,080,578	$ 1,311,159,993	$ 1,375,562,881	$ 1,504,310,923
Total Operating Revenues	1,139,319,369	1,195,792,935	1,324,558,411	1,235,500,755	1,278,148,567	1,285,080,578	1,311,159,993	1,375,562,881	1,504,310,923
Operating Expenses									
Fuel for Electric Generation	248,221,341	266,983,721	348,792,217	287,993,744	310,075,391	326,087,107	330,071,332	327,458,658	343,028,199
Power Purchased	53,019,809	58,394,569	68,250,432	56,215,437	67,964,127	59,800,762	55,395,460	78,702,225	87,242,218
Other Operation Expenses	189,266,763	196,252,001	199,878,087	191,878,451	167,959,904	163,709,665	168,819,228	167,073,693	172,753,433
Maintenance	85,768,332	96,838,521	97,065,637	75,728,848	77,180,506	81,708,069	96,440,676	102,453,460	108,765,035
Depreciation & Amortization Expense	216,925,884	231,704,751	246,632,549	249,932,933	252,254,203	249,025,606	287,837,890	315,058,712	375,586,599
Regulatory Debits	1,935,111	2,524,653	3,061,270	4,619,047	5,292,980	11,538,078	14,418,018	22,299,626	31,280,895
Regulatory Credits	-	(15,031)	(387,002)	(110,851)	(380,397)	(817,718)	(9,544,316)	(13,090,880)	(14,816,236)
Income Taxes	46,933,365	40,389,294	45,234,112	50,821,672	56,601,184	53,927,313	37,283,200	(77,616,011)	(307,433,967)
Property and Other Taxes	36,441,681	41,430,579	41,574,182	42,711,144	43,684,188	43,977,284	50,337,736	53,292,860	57,511,697
Investment Tax Credit (net amortization)	(791,911)	(708,172)	(753,012)	(902,549)	(790,991)	(794,749)	(1,311,968)	100,577,335	309,728,536
Loss(Gain) from Disposition of Allowances	(24)	(20)	(42)	(38)	(35)	(164,445)	(186,019)	(178,946)	(183,869)
Total Operating Expenses	877,720,351	933,794,866	1,049,348,430	958,887,838	979,841,060	987,996,971	1,029,561,236	1,076,030,731	1,163,462,540
Net Operating Income	261,599,018	261,998,069	275,209,981	276,612,917	298,307,507	297,083,607	281,598,756	299,532,149	340,848,383

Gas Only	**Most Recent Five Calendar Years**					**Base Period**	**Test Year**	**Forecasted**	
	2020	**2021**	**2022**	**2023**	**2024**	**8/31/2025**	**12/31/2026**	**2027**	**2028**
INCOME STATEMENT									
Operating Revenues									
Gas Operating Revenues	$ 323,889,236	$ 361,199,900	$ 485,412,100	$ 410,911,802	$ 358,702,412	$ 390,355,592	$ 425,273,775	$ 434,607,600	$ 441,722,639
Total Operating Revenues	323,889,236	361,199,900	485,412,100	410,911,802	358,702,412	390,355,592	425,273,775	434,607,600	441,722,639
Operating Expenses									
Gas Supply Expenses	96,111,620	116,787,533	209,896,287	153,185,289	85,939,787	110,930,421	141,345,460	145,960,853	145,988,850
Other Operation Expenses	67,335,170	72,190,207	79,194,845	70,620,114	68,623,275	69,584,892	75,249,070	74,239,990	77,478,283
Maintenance	22,118,335	23,381,647	25,943,403	17,156,994	23,172,160	24,016,546	30,372,446	37,230,962	37,581,245
Depreciation & Amortization Expense	40,195,274	45,112,429	48,707,348	49,470,959	50,036,456	50,734,717	70,578,091	74,600,206	79,946,560
Regulatory Debits	-	-	-	-	1,253,623	2,588,199	(282,915)	(282,915)	(282,915)
Regulatory Credits	-	(5,456)	(322,514)	(86,939)	(196,293)	(215,533)	-	-	-
Income Taxes	16,117,101	15,779,613	19,446,492	18,435,247	21,210,537	21,135,627	12,260,695	9,770,178	7,988,824
Property and Other Taxes	11,754,629	13,744,585	14,112,800	14,631,065	14,917,762	15,692,933	18,673,802	19,986,810	21,620,742
Investment Tax Credit (net amortization)	(2,480)	(900)	(132)	(132)	(1)	-	-	-	-
Total Operating Expenses	253,629,649	286,989,658	396,978,529	323,412,597	264,957,306	294,467,802	348,196,650	361,506,083	370,321,588
Net Operating Income	70,259,587	74,210,242	88,433,571	87,499,205	93,745,106	95,887,789	77,077,126	73,101,517	71,401,050

Louisville Gas and Electric Company
Case No. 2025-00114
Revenue Statistics
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Schedule I-2

	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted	
Electric Only	**2020**	**2021**	**2022**	**2023**	**2024**	**8/31/2025**	**12/31/2026**	**2027**	**2028**
Revenue by Customer class:									
Residential	$ 465,439,678	$ 479,087,634	$ 522,265,454	$ 486,428,029	$ 516,693,106	$ 514,070,208	$ 519,843,879	$ 528,904,718	$ 540,327,540
Commercial	367,825,028	381,667,629	419,215,583	409,064,281	419,639,308	419,530,470	424,176,827	481,970,939	561,669,086
Industrial	166,121,814	170,349,326	183,286,731	179,233,576	178,817,824	178,135,679	186,148,173	190,109,955	194,513,627
Public Street and Highway Lighting	2,018,546	1,821,622	1,631,349	1,361,005	1,418,250	1,412,772	1,360,089	1,370,535	1,382,509
Other Sales to Public Authorities	92,594,585	94,655,844	103,631,899	102,565,188	103,107,041	101,403,286	104,707,906	106,201,144	107,934,262
Total	$ 1,093,999,651	$ 1,127,582,055	$ 1,230,031,016	$ 1,178,652,079	$ 1,219,675,529	$ 1,214,552,415	$ 1,236,236,874	$ 1,308,557,291	$ 1,405,827,023
Number of Customers by class:									
Residential	374,199	376,856	380,298	383,602	386,677	389,558	395,552	398,423	401,263
Commercial	45,369	46,316	46,581	46,734	47,039	47,712	48,598	48,790	48,985
Industrial	548	548	549	548	550	583	619	621	623
Public Street and Highway Lighting	626	601	567	526	513	702	891	891	891
Other Sales to Public Authorities	4,496	4,734	4,762	4,830	4,829	4,249	3,679	3,691	3,702
Total	425,238	429,055	432,757	436,240	439,608	442,804	449,339	452,416	455,464
Average Revenue per class:									
Residential	$ 1,244	$ 1,271	$ 1,373	$ 1,268	$ 1,336	$ 1,320	$ 1,314	$ 1,327	$ 1,347
Commercial	8,107	8,241	9,000	8,753	8,921	8,793	8,728	9,878	11,466
Industrial	303,142	310,856	333,856	327,069	325,123	305,315	300,742	305,990	311,999
Public Street and Highway Lighting	3,225	3,031	2,877	2,587	2,765	2,012	1,526	1,538	1,552
Other Sales to Public Authorities	20,595	19,995	21,762	21,235	21,352	23,867	28,461	28,776	29,152

Gas Only	**2020**	**2021**	**2022**	**2023**	**2024**	**8/31/2025**	**12/31/2026**	**2027**	**2028**
Revenue by Customer class:									
Residential	$ 214,303,236	$ 233,365,593	$ 308,451,195	$ 264,567,471	$ 232,492,122	$ 253,119,537	$ 275,485,868	$ 281,133,515	$ 285,698,749
Commercial	80,320,979	91,494,864	129,742,886	108,977,688	91,979,885	101,460,719	112,001,047	115,331,596	117,414,113
Industrial	7,988,595	10,898,151	15,266,605	9,934,053	8,270,819	8,893,943	9,943,515	10,216,624	10,393,463
Other Sales to Public Authorities	9,069,741	10,049,629	14,518,024	10,289,289	9,006,467	10,099,927	10,998,130	11,312,082	11,492,640
Total	$ 311,682,551	$ 345,808,237	$ 467,978,710	$ 393,768,501	$ 341,749,293	$ 373,574,126	$ 408,428,560	$ 417,993,817	$ 424,998,965
Number of Customers by class:									
Residential	304,642	305,533	306,591	307,704	308,277	307,118	307,249	308,296	309,331
Commercial	25,489	25,528	25,633	25,659	25,646	25,268	24,990	25,046	25,078
Industrial	398	396	399	398	402	299	199	199	199
Other Sales to Public Authorities	1,216	1,243	1,229	1,261	1,254	1,172	1,090	1,092	1,094
Total	331,745	332,700	333,852	335,022	335,579	333,857	333,527	334,633	335,702
Average Revenue per class:									
Residential	$ 703	$ 764	$ 1,006	$ 860	$ 754	$ 824	$ 897	$ 912	$ 924
Commercial	3,151	3,584	5,062	4,247	3,587	4,015	4,482	4,605	4,682
Industrial	20,072	27,521	38,262	24,960	20,574	29,729	50,093	51,340	52,228
Other Sales to Public Authorities	7,459	8,085	11,813	8,160	7,182	8,621	10,090	10,355	10,506

Louisville Gas and Electric Company
Case No. 2025-00114
Sales Statistics
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Schedule I-3

	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted	
Electric Only	**2020**	**2021**	**2022**	**2023**	**2024**	**8/31/2025**	**12/31/2026**	**2027**	**2028**
Sales (kWh) by Customer class:									
Residential	4,122,472,974	4,193,141,957	4,230,691,399	3,923,113,588	4,206,876,431	4,175,914,140	4,118,053,218	4,114,765,975	4,127,694,422
Commercial	3,517,859,362	3,607,268,029	3,634,180,814	3,496,342,829	3,619,432,194	3,613,558,880	3,548,851,015	4,398,252,523	5,551,183,593
Industrial	2,359,384,881	2,449,628,354	2,440,381,736	2,384,338,883	2,379,447,025	2,374,649,369	2,413,205,787	2,412,509,189	2,416,135,746
Public Street and Highway Lighting	10,493,920	9,083,552	7,857,496	6,776,124	6,775,395	6,761,005	6,516,920	6,513,949	6,510,989
Other Sales to Public Authorities	997,837,579	1,030,294,863	1,041,590,636	1,048,323,656	1,056,097,742	1,034,739,952	1,038,962,437	1,035,369,589	1,034,274,580
Total	11,008,048,716	11,289,416,755	11,354,702,081	10,858,895,080	11,268,628,787	11,205,623,346	11,125,589,377	11,967,411,226	13,135,799,331
Number of Customers by class:									
Residential	374,199	376,856	380,298	383,602	386,677	389,558	395,552	398,423	401,263
Commercial	45,369	46,316	46,581	46,734	47,039	47,712	48,598	48,790	48,985
Industrial	548	548	549	548	550	583	619	621	623
Public Street and Highway Lighting	626	601	567	526	513	702	891	891	891
Other Sales to Public Authorities	4,496	4,734	4,762	4,830	4,829	4,249	3,679	3,691	3,702
Total	425,238	429,055	432,757	436,240	439,608	442,804	449,339	452,416	455,464
Average Volume (kWh) per class:									
Residential	11,017	11,127	11,125	10,227	10,880	10,720	10,411	10,328	10,287
Commercial	77,539	77,884	78,019	74,814	76,945	75,737	73,024	90,146	113,324
Industrial	4,305,447	4,470,125	4,445,140	4,350,983	4,326,267	4,070,017	3,898,789	3,883,037	3,875,473
Public Street and Highway Lighting	16,763	15,114	13,858	12,882	13,207	9,629	7,314	7,311	7,307
Other Sales to Public Authorities	221,939	217,637	218,730	217,044	218,699	243,546	282,406	280,538	279,345

Gas Only	**2020**	**2021**	**2022**	**2023**	**2024**	**8/31/2025**	**12/31/2026**	**2027**	**2028**
Sales (Mcf) by Customer class:									
Residential	17,660,284	17,956,916	19,050,271	15,636,807	16,017,804	18,756,594	19,075,214	19,081,021	19,229,176
Commercial	8,291,139	8,675,525	9,521,068	8,114,373	8,408,294	9,572,532	9,542,054	9,625,606	9,702,347
Industrial	1,131,433	1,205,169	1,251,727	1,172,913	1,185,989	1,238,471	1,244,708	1,243,849	1,244,271
Other Sales to Public Authorities	1,046,890	1,050,834	1,094,583	903,714	898,948	1,057,040	1,046,526	1,055,679	1,064,163
Total	28,129,746	28,888,444	30,917,649	25,827,807	26,511,035	30,624,637	30,908,502	31,006,155	31,239,956
Number of Customers by class:									
Residential	304,642	305,533	306,591	307,704	308,277	307,118	307,249	308,296	309,331
Commercial	25,489	25,528	25,633	25,659	25,646	25,268	24,990	25,046	25,078
Industrial	398	396	399	398	402	299	199	199	199
Other Sales to Public Authorities	1,216	1,243	1,229	1,261	1,254	1,172	1,090	1,092	1,094
Total	331,745	332,700	333,852	335,022	335,579	333,857	333,527	334,633	335,702
Average Volume (Mcf) per class:									
Residential	58	59	62	51	52	61	62	62	62
Commercial	325	340	371	316	328	379	382	384	387
Industrial	2,843	3,043	3,137	2,947	2,950	4,140	6,271	6,250	6,253
Other Sales to Public Authorities	861	845	891	717	717	902	960	966	973

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 63 - 807 KAR 5:001 Section 16(8)(j)
Sponsoring Witness: Julissa Burgos / Andrea M. Fackler

Description of Filing Requirement:

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure.

Response:

See attached.

SCHEDULE J

COST OF CAPITAL

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

BASE PERIOD : FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
J-1	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	AVERAGE FORECASTED PERIOD CAPITAL STRUCTURE
J-2	EMBEDDED COST OF SHORT-TERM DEBT
J-3	EMBEDDED COST OF LONG-TERM DEBT
B-1.1	JURISDICTIONAL RATE BASE FOR CAPITAL ALLOCATION

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

COST OF CAPITAL SUMMARY

AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1
PAGE 1 OF 2
WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			$	%	$	$	$	%	%	%
	ELECTRIC:									
1	SHORT-TERM DEBT	J-2	-	75.46%	-	-	-	0.00%	4.61%	0.00%
2	LONG-TERM DEBT	J-3	3,254,735,412	75.46%	2,456,023,342	(489,909,787)	1,966,113,554	51.39%	4.82%	2.48%
3	COMMON EQUITY		3,078,674,455	75.46%	2,323,167,744	(463,408,713)	1,859,759,031	48.61%	10.95%	5.32%
4	TOTAL CAPITAL		6,333,409,867		4,779,191,085	(953,318,500)	3,825,872,586	100.00%		7.80%

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

COST OF CAPITAL SUMMARY

AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			$	%	$	$	$	%	%	%
	GAS:									
1	SHORT-TERM DEBT	J-2	-	24.54%	-	-	-	0.00%	4.61%	0.00%
2	LONG-TERM DEBT	J-3	3,254,735,412	24.54%	798,712,070	(77,547,380)	721,164,690	51.39%	4.82%	2.48%
3	COMMON EQUITY		3,078,674,455	24.54%	755,506,711	(73,352,549)	682,154,162	48.61%	10.95%	5.32%
4	TOTAL CAPITAL		6,333,409,867		1,554,218,781	(150,899,929)	1,403,318,852	100.00%		7.80%

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

COST OF CAPITAL SUMMARY

THIRTEEN MONTH AVERAGE

FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			$	%	$	$	$		%	%
	ELECTRIC:									
1	SHORT-TERM DEBT	J-2	111,227,584	76.70%	85,311,557	(21,305,821)	64,005,736	1.71%	4.46%	0.08%
2	LONG-TERM DEBT	J-3	2,941,658,774	76.70%	2,256,252,280	(563,479,417)	1,692,772,862	45.36%	4.95%	2.25%
3	COMMON EQUITY		3,432,796,922	76.70%	2,632,955,239	(657,557,711)	1,975,397,528	52.93%	10.95%	5.80%
4	TOTAL CAPITAL		6,485,683,280		4,974,519,076	(1,242,342,949)	3,732,176,127	100.00%		8.12%

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

COST OF CAPITAL SUMMARY

THIRTEEN MONTH AVERAGE

FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			$	%	$	$	$		%	%
	GAS:									
1	SHORT-TERM DEBT	J-2	111,227,584	23.30%	25,916,027	(1,695,901)	24,220,127	1.71%	4.46%	0.08%
2	LONG-TERM DEBT	J-3	2,941,658,774	23.30%	685,406,494	(44,851,829)	640,554,665	45.36%	4.95%	2.25%
3	COMMON EQUITY		3,432,796,922	23.30%	799,841,683	(52,340,272)	747,501,410	52.93%	10.95%	5.80%
4	TOTAL CAPITAL		6,485,683,280		1,511,164,204	(98,888,002)	1,412,276,202	100.00%		8.12%

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

COST OF CAPITAL SUMMARY - ADJUSTMENT AMOUNT

THIRTEEN MONTH AVERAGE

FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	PERCENT OF TOTAL	ECR RATE BASE	DSM RATE BASE	RAR	TRIMBLE COUNTY INVENTORIES	INVESTMENT TAX CREDITS	INVESTMENT IN OVEC	NET NONUTILITY PROPERTY	ADIT PRORATION ADJUSTMENT	AMI	CPCN NEW GEN	TRIMBLE COUNTY STACK PROJECT	AMI Reg Liability	IT Software Cost Reg Asset	ADJUSTMENT AMOUNT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R=E+F+G+H+I+J+K+L+M+N+O+P+Q)
			$	%	$	$	$	$	$	$	$	$	$	$	$	$	$	$
	ELECTRIC:																	
1	SHORT-TERM DEBT	J-2	111,227,584	1.71%	(8,058,858)	5,692	(1,445,335)	(101,886)	482,925	(10,192)	(4,697)	(12,549)	(823)	(12,097,679)	(93,360)	5,574	25,368	(21,305,821)
2	LONG-TERM DEBT	J-3	2,941,658,774	45.36%	(213,134,285)	150,526	(38,225,066)	(2,694,588)	12,772,009	(269,545)	(124,214)	(331,877)	(21,768)	(319,949,802)	(2,469,113)	147,405	670,901	(563,479,417)
3	COMMON EQUITY		3,432,796,922	52.93%	(248,719,099)	175,658	(44,607,107)	(3,144,475)	14,904,418	(314,549)	(144,952)	(387,287)	(25,403)	(373,368,491)	(2,881,355)	172,015	782,915	(657,557,711)
4	TOTAL CAPITAL		6,485,683,280	100.00%	(469,912,242)	331,876	(84,277,508)	(5,940,949)	28,159,351	(594,286)	(273,863)	(731,712)	(47,994)	(705,415,972)	(5,443,828)	324,994	1,479,183	(1,242,342,949)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

COST OF CAPITAL SUMMARY - ADJUSTMENT AMOUNT

THIRTEEN MONTH AVERAGE

FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1.1/J-1.2
PAGE 4 OF 4
WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	PERCENT OF TOTAL	GLT RATE BASE	DSM RATE BASE	ADIT PRORATION ADJUSTMENT	AMI	IT Software Cost Reg Asset	Bullitt Co. Pipeline Reclass	AMI Reg Liability	ADJUSTMENT AMOUNT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L=E+F+G+H+I+J+K)
			$	%	$	$	$		$	$	$	$
	GAS:											
1	SHORT-TERM DEBT	J-2	111,227,584	1.71%	(1,695,819)	(6,103)	2,115	(406)	8,830	(9,085)	4,568	(1,695,901)
2	LONG-TERM DEBT	J-3	2,941,658,774	45.36%	(44,849,664)	(161,414)	55,930	(10,746)	233,527	(240,277)	120,814	(44,851,829)
3	COMMON EQUITY		3,432,796,922	52.93%	(52,337,745)	(188,364)	65,268	(12,540)	272,517	(280,394)	140,985	(52,340,272)
4	TOTAL CAPITAL		6,485,683,280	100.00%	(98,883,227)	(355,881)	123,313	(23,692)	514,874	(529,756)	266,368	(98,888,002)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

EMBEDDED COST OF SHORT-TERM DEBT

AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE J-2
PAGE 1 OF 2
WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	INTEREST REQUIREMENT
	(A)	(B)	(C)	(D=BxC)
		$	%	$
1	Commercial Paper	-	4.61%	-
2				-
3				-
4	Total	-	4.61%	-
5	Weighted Cost of Short-Term Debt	4.61%		

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

EMBEDDED COST OF SHORT-TERM DEBT

THIRTEEN MONTH AVERAGE

FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	INTEREST REQUIREMENT
	(A)	(B)	(C)	(D=BxC)
		$	%	$
	Commercial Paper:			
1	Dec-25	-	4.48%	-
2	Jan-26	-	4.46%	-
3	Feb-26	-	4.50%	-
4	Mar-26	-	4.48%	-
5	Apr-26	-	4.46%	-
6	May-26	39,876,460	4.44%	1,770,276
7	Jun-26	63,320,994	4.41%	2,793,931
8	Jul-26	102,128,312	4.41%	4,506,514
9	Aug-26	149,065,864	4.50%	6,701,405
10	Sep-26	203,285,810	4.48%	9,115,783
11	Oct-26	262,200,189	4.48%	11,735,477
12	Nov-26	311,993,107	4.46%	13,927,154
13	Dec-26	314,087,855	4.45%	13,992,583
14	Total	1,445,958,590		64,543,122
15	13 Month Average	111,227,584	4.46%	4,964,856
16	Weighted Cost of Short-Term Debt	4.46%		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
EMBEDDED COST OF LONG-TERM DEBT
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER/J. BURGOS

										ANNUAL COST					
LINE NO.	DEBT ISSUE TYPE	COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	PRINCIPAL AMOUNT	UNAMORT. (DISCOUNT) OR PREMIUM	UNAMORT. DEBT EXPENSE	UNAMORT. LOSS ON REACQUIRED DEBT	CARRYING VALUE	INTEREST	AMORT. (DISCOUNT) OR PREMIUM	AMORT. DEBT EXPENSE	AMORT. LOSS ON REACQUIRED DEBT	LETTER OF CREDIT AND OTHER FEES	TOTAL
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F-G)	(I=AxD)	(J)	(K)	(L)	(M)	(N=I+J+K+L+M)
		%			$	$	$	$	$	$	$	$	$	$	$
1	LG&E Jefferson Co. 2001 Series A - $22.5m	0.90%	Mar. 6, 2002	Sep. 1, 2026	22,500,000		33,301	87,356	22,379,343	202,500		33,301	87,356		323,157
2	LG&E Louisville Metro 2005 Series A - $40m	1.75%	Apr. 13, 2005	Feb. 1, 2035	40,000,000		42,447	796,806	39,160,747	700,000		50,936	84,545		835,481
3	LG&E Jefferson Co. 2001 Series B - $35m	1.35%	Mar. 22, 2002	Nov. 1, 2027	35,000,000		80,189	130,026	34,789,785	472,500		37,010	59,999		569,509
4	LG&E Louisville Metro 2003 Series A - $128m	2.00%	Nov. 20, 2003	Oct. 1,2033	128,000,000		504,243	2,518,497	124,977,260	2,560,000		62,381	311,400		2,933,780
5	LG&E Louisville Metro 2007 Series B - $35.2m	3.21%	Apr. 26, 2007	Jun. 1, 2033	35,200,000		105,801	254,423	34,839,776	1,128,567		13,646	32,814	35,200	1,210,227
6	LG&E Louisville Metro 2007 Series A - $31m	3.21%	Apr. 26, 2007	Jun. 1, 2033	31,000,000		105,801	274,013	30,620,186	993,909		13,646	35,341	31,000	1,073,895
7	LG&E Trimble County 2001 Series B - $35m	1.35%	Mar. 22, 2002	Nov. 1, 2027	35,000,000		80,189	129,632	34,790,180	472,500		37,010	59,817		569,327
8	LG&E Trimble County 2001 Series A - $27.5m	0.63%	Mar. 6, 2002	Sep. 1, 2026	27,500,000		49,635	76,118	27,374,247	171,875		49,635	76,118		297,628
9	LG&E Trimble County 2016 Series A - $125m	1.30%	Sep. 15, 2016	Sep. 1, 2044	125,000,000		186,271	3,352,833	121,460,896	1,625,000		93,136	176,338		1,894,473
10	LG&E Trimble County 2017 Series A - $60m	3.75%	Jun. 1, 2017	Jun. 1, 2033	60,000,000		342,178	737,175	58,920,647	2,250,000		44,152	95,077		2,389,229
11	LG&E Trimble County 2023 Series A - $65m	4.70%	Dec. 6, 2023	Jun. 1, 2054	65,000,000		365,878	-	64,634,122	3,055,000	-	208,217	-		3,263,217
12	LG&E FMB due November 15, 2040 - $285m	5.13%	Nov. 16, 2010	Nov. 15, 2040	285,000,000	(1,571,792)	1,813,227	-	281,614,981	14,606,250	103,370	119,248	-		14,828,867
13	LG&E FMB due November 15, 2043 - $250m	4.65%	Nov. 14, 2013	Nov. 15, 2043	250,000,000	(1,092,232)	1,661,209	-	247,246,559	11,625,000	59,994	91,247	-		11,776,242
14	LG&E FMB due October 1, 2025 - $300m	3.30%	Sep. 28, 2015	Oct. 1, 2025	300,000,000	(1,074)	19,803	-	299,979,123	9,900,000	12,889	237,638	-		10,150,527
15	LG&E FMB due October 1, 2045 - $250m	4.38%	Sep. 28, 2015	Oct. 1, 2045	250,000,000	(138,871)	1,720,645	-	248,140,484	10,937,500	6,915	85,675	-		11,030,090
16	LG&E FMB due April 1, 2049 - $400m	4.25%	Apr. 1, 2019	Apr. 1, 2049	400,000,000	(371,044)	3,354,575	-	396,274,380	17,000,000	15,733	142,243	-		17,157,977
17	LG&E FMB due April 15, 2033 - $400m	5.45%	Mar. 20, 2023	Apr. 15, 2033	400,000,000	(690,353)	2,636,911	-	396,672,736	21,800,000	90,571	345,951	-		22,236,522
18	LG&E Issuance 1*	6.50%	Aug. 1, 2025	Aug. 1, 2055	800,000,000		8,975,000	-	791,025,000	52,000,000		300,000	-		52,300,000
19	Called Debt							165,039	(165,039)	-			44,545		44,545
20	Morgan Stanley Capital Services 3.657%			Oct. 1, 2033						292,445					292,445
21	Morgan Stanley Capital Services 3.645%			Oct. 1, 2033						288,677					288,677
22	Bank of America 3.695%									558,950					558,950
23	2013 30-Year - Swap Hedging FMB - 4.65%									(1,433,704)					(1,433,704)
24	2015 10-Year - Swap Hedging FMB -3.30%									1,405,380					1,405,380
25	2015 30-Year - Swap Hedging FMB - 4.375%									986,056					986,056
26															
27															
28				TOTALS	3,289,200,000	(3,865,366)	22,077,304	8,521,918	3,254,735,412	153,598,405	289,472	1,965,071	1,063,351	66,200	156,982,500
29															
28	EMBEDDED COST OF LONG-TERM DEBT (N / H)														4.82%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
EMBEDDED COST OF LONG-TERM DEBT
THIRTEEN MONTH AVERAGE
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER/J. BURGOS

										ANNUAL COST					
LINE NO.	DEBT ISSUE TYPE	COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	AVERAGE PRINCIPAL AMOUNT	UNAMORT. (DISCOUNT) OR PREMIUM	UNAMORT. DEBT EXPENSE	UNAMORT. LOSS ON REACQUIRED DEBT	CARRYING VALUE	INTEREST	AMORT. (DISCOUNT) OR PREMIUM	AMORT. DEBT EXPENSE	AMORT. LOSS ON REACQUIRED DEBT	LETTER OF CREDIT AND OTHER FEES	TOTAL
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F-G)	(I=AxD)	(J)	(K)	(L)	(M)	(N=I+J+K+L+M)
		%			$	$	$	$	$	$	$	$	$	$	$
1	LG&E Jefferson Co. 2001 Series A - $22.5m	0.68%	Mar. 6, 2002	Sep. 1, 2026	15,576,923		7,685	20,251	15,548,987	105,144		22,201	58,158		185,503
2	LG&E Louisville Metro 2005 Series A - $40m	2.93%	Apr. 13, 2005	Feb. 1, 2035	40,000,000		252,004	726,444	39,021,552	1,173,208		57,728	84,545		1,315,481
3	LG&E Jefferson Co. 2001 Series B - $35m	1.35%	Mar. 22, 2002	Nov. 1, 2027	35,000,000		49,347	80,092	34,870,561	472,500		37,010	59,999		569,509
4	LG&E Louisville Metro 2003 Series A - $128m	2.00%	Nov. 20, 2003	Oct. 1,2033	128,000,000		452,259	2,259,337	125,288,405	2,560,000		62,381	311,400		2,933,780
5	LG&E Louisville Metro 2007 Series B - $35.2m	3.10%	Apr. 26, 2007	Jun. 1, 2033	35,200,000		94,445	227,114	34,878,442	1,090,003		13,646	32,814	35,200	1,171,663
6	LG&E Louisville Metro 2007 Series A - $31m	3.10%	Apr. 26, 2007	Jun. 1, 2033	31,000,000		94,445	244,601	30,660,955	959,945		13,646	35,341	31,000	1,039,932
7	LG&E Trimble County 2001 Series B - $35m	1.35%	Mar. 22, 2002	Nov. 1, 2027	35,000,000		49,347	79,849	34,870,804	472,500		37,010	59,817		569,327
8	LG&E Trimble County 2001 Series A - $27.5m	0.47%	Mar. 6, 2002	Sep. 1, 2026	19,038,462		11,454	17,646	19,009,361	89,243		33,090	50,676		173,008
9	LG&E Trimble County 2016 Series A - $125m	1.30%	Sep. 15, 2016	Sep. 1, 2044	125,000,000		108,658	3,206,077	121,685,265	1,625,000		93,136	176,338		1,894,473
10	LG&E Trimble County 2017 Series A - $60m	3.75%	Jun. 1, 2017	Jun. 1, 2033	60,000,000		305,385	658,047	59,036,568	2,250,000		44,152	95,077		2,389,229
11	LG&E Trimble County 2023 Series A - $65m	4.70%	Dec. 6, 2023	Jun. 1, 2054	65,000,000		192,364	-	64,807,636	3,055,000		208,217	-		3,263,217
12	LG&E FMB due November 15, 2040 - $285m	5.13%	Nov. 16, 2010	Nov. 15, 2040	285,000,000	(1,485,650)	1,713,854	-	281,800,496	14,606,250	103,370	119,248	-		14,828,867
13	LG&E FMB due November 15, 2043 - $250m	4.65%	Nov. 14, 2013	Nov. 15, 2043	250,000,000	(1,042,237)	1,585,170	-	247,372,593	11,625,000	59,994	91,247	-		11,776,242
14	LG&E FMB due October 1, 2045 - $250m	4.38%	Sep. 28, 2015	Oct. 1, 2045	250,000,000	(133,109)	1,649,249	-	248,217,642	10,937,500	6,915	85,675	-		11,030,090
15	LG&E FMB due April 1, 2049 - $400m	4.25%	Apr. 1, 2019	Apr. 1, 2049	400,000,000	(357,933)	3,236,039	-	396,406,028	17,000,000	15,733	142,243	-		17,157,977
16	LG&E FMB due April 15, 2033 - $400m	5.45%	Mar. 20, 2023	Apr. 15, 2033	400,000,000	(614,877)	2,348,619	-	397,036,504	21,800,000	90,571	345,951	-		22,236,522
17	LG&E Issuance 1*	6.50%	Aug. 1, 2025	Aug. 1, 2055	800,000,000		8,725,000	-	791,275,000	52,000,000		300,000	-		52,300,000
18	Called Debt							128,023	(128,023)	-			43,808		43,808
19	Morgan Stanley Capital Services 3.657%			Oct. 1, 2033						329,840					329,840
20	Morgan Stanley Capital Services 3.645%			Oct. 1, 2033						326,000					326,000
21	Bank of America 3.695%									558,950					558,950
22	2013 30-Year - Swap Hedging FMB - 4.65%									(1,433,704)					(1,433,704)
23	2015 30-Year - Swap Hedging FMB - 4.375%									986,056					986,056
24															
25			TOTALS		2,973,815,385	(3,633,806)	20,875,323	7,647,481	2,941,658,774	142,588,436	276,583	1,706,580	1,007,973	66,200	145,645,772
26															
27	EMBEDDED COST OF LONG-TERM DEBT (N / H)														4.95%

* Note: The coupon rate for “LGE Issuance 1” has been updated to reflect current macroeconomic conditions and related impacts to the cost of debt.

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

LOUISVILLE GAS AND ELECTRIC COMPANY

Net Original Cost Rate Base as of August 31, 2025

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Inventories (6)	AMI (7)	New Gen (8)	Stack Project (9)	Base Electric (10) (2 - 3 - 4 - 5 - 6- 7 - 8 - 9)
1. Utility Plant at Original Cost (a)	$ 7,701,769,670	$ 560,502,688	$ 10,948,310	$ 48,572,689	$ -	$ 111,347,897	$ 276,755,423	$ 854,204	$ 6,692,788,459
2. Deduct:									
3. Reserve for Depreciation (a)	2,673,628,125	90,851,963	10,649,835	29,610,495	-	93,246.80	-	437,911.00	2,541,984,673.4
4. Net Utility Plant	5,028,141,545	469,650,725	298,475	18,962,194	-	111,254,650	276,755,423	416,293	4,150,803,785
5. Deduct:									
6. Customer Advances for Construction	4,629,354	-	-	-	-	-	-	-	4,629,354.1
7. Accumulated Deferred Income Taxes (a)	971,055,582	63,634,580	(52,313)	-	-	804,410.68	929,145.70	(109,259.00)	905,849,017.8
8. Total Deductions	975,684,936	63,634,580	(52,313)	-	-	804,410.68	929,145.70	(109,259.00)	910,478,372
9. Net Plant Deductions	4,052,456,609	406,016,145	350,788	18,962,194	-	110,450,239	275,826,278	525,552	3,240,325,413
10. Add:									
11. Material and Supplies (b)	111,315,961	130	-	-	5,405,747	-	-	-	105,910,084.1
12. Gas Stored Underground	-	-	-	-	-	-	-	-	-
13. Prepayments (c)	8,733,103	-	-	-	-	-	-	-	8,733,103.0
14. Cash Working Capital	143,223,929	431,979	-	-	-	(223,968.65)	11,893,625	-	131,122,293.7
15. Unamortized Closure Costs	73,529,965	73,529,965	-	-	-	-	-	-	-
16. Total Additions	336,802,959	73,962,074	-	-	5,405,747	(223,969)	11,893,625	-	245,765,481
17. Total Net Original Cost Rate Base	$ 4,389,259,567	$ 479,978,219	$ 350,788	$ 18,962,194	$ 5,405,747	$ 110,226,271	$ 287,719,903	$ 525,552	$ 3,486,090,894
18. ARO Balance Sheet Offset				(18,962,194)					18,962,193.6
19. Total Net Original Cost Rate Base for Capital Allocation	$ 4,389,259,567	$ 479,978,219	$ 350,788	$ -	$ 5,405,747	$ 110,226,271	$ 287,719,903	$ 525,552	$ 3,505,053,088
20. Percentage of Rate Base to Total Company Rate Base	75.46%	8.25%	0.01%	0.00%	0.09%	1.89%	4.95%	0.01%	60.26%

(a) Common utility plant and depreciation reserve are allocated 68% to Electric and 32% to Gas.
(b) Includes emission allowances.
(c) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY

Net Original Cost Rate Base as of August 31, 2025

Title of Account (1)	Total Gas (11)	GLT (12)	DSM (13)	ARO (14)	AMI (15)	Adjustments	Base Gas (16) (11 - 12 - 13 - 14 - 15)	Total Company (17) (2 + 11)
1. Utility Plant at Original Cost (a)	$ 2,161,714,118	$ 110,475,478	$ 424,877	$ 43,279,635	$ 62,809,456	$ -	$ 1,944,724,672	$ 9,863,483,789
2. Deduct:								
3. Reserve for Depreciation (a)	545,830,912	5,602,279	79,545.93	6,813,058	-	-	533,336,029	3,219,459,038
4. Net Utility Plant	1,615,883,206	104,873,200	345,331	36,466,576	62,809,456	-	1,411,388,643	6,644,024,751
5. Deduct:								
6. Customer Advances for Construction	3,688,202	-	-	-	-	-	3,688,202	8,317,556
7. Accumulated Deferred Income Taxes (a)	271,099,502	17,901,724	(4,912.68)	-	590,873.82	-	252,611,817	1,242,155,085
8. Total Deductions	274,787,704	17,901,724	(4,912.68)	-	590,873.82	-	256,300,019	1,250,472,641
9. Net Plant Deductions	1,341,095,502	86,971,476	350,244	36,466,576	62,218,582	-	1,155,088,624	5,393,552,110
10. Add:								
11. Material and Supplies (b)	2,384,569	-	-	-	-	-	2,384,569	113,700,530
12. Gas Stored Underground	29,451,007	-	-	-	-	-	29,451,007	29,451,007
13. Prepayments (c)	1,864,666	-	-	-	-	-	1,864,666	10,597,769
14. Cash Working Capital	52,739,932	-	-	-	(126,764)	-	52,866,695	195,963,861
15. Unamortized Closure Costs	-	-	-	-	-	-	-	73,529,965
16. Total Additions	86,440,173	-	-	-	(126,764)	-	86,566,937	423,243,132
17. Total Net Original Cost Rate Base	$ 1,427,535,675	$ 86,971,476	$ 350,244	$ 36,466,576	$ 62,091,818	$ -	$ 1,241,655,560	$ 5,816,795,242
18. ARO Balance Sheet Offset				(36,466,576)			36,466,576	-
19. Total Net Original Cost Rate Base for Capital Allocation	$ 1,427,535,675	$ 86,971,476	$ 350,244	$ -	$ 62,091,818	$ -	$ 1,278,122,137	$ 5,816,795,242
20. Percentage of Rate Base to Total Company Rate Base	24.54%	1.50%	0.01%	0.00%	1.07%	0.00%	21.97%	100.00%

(a) Common utility plant and depreciation reserve are allocated 68% to Electric and 32% to Gas.
(b) Includes emission allowances.
(c) Excludes PSC fees.

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

LOUISVILLE GAS AND ELECTRIC COMPANY

Net Original Cost Rate Base as of December 31, 2026
Thirteen Month Average

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County Inventories (6)	CPCN New Gen (7)	Trimble Co. Stack Project (8)	AMI (9)	Base Electric (11)
									(2 - 3 - 4 - 5 - 6- 7 - 8 - 9)
1. Utility Plant at Original Cost (a)	$ 8,417,597,335	$ 569,745,119	$ 11,126,380	$ 23,404,083	$ -	$ 723,822,306	$ 6,199,095	$ 47,994	$ 7,083,252,359
2. Deduct:									
3. Reserve for Depreciation (a)	2,817,352,802	108,895,853	11,696,221	5,887,740	-	573,681	985,911	-	2,689,313,396
4. Net Utility Plant	5,600,244,534	460,849,266	(569,841)	17,516,343	-	723,248,625	5,213,184	47,994	4,393,938,962
5. Deduct:									
6. Customer Advances for Construction	4,629,354	-	-	-	-	-	-	-	4,629,354
7. Accumulated Deferred Income Taxes (a)(d)	961,958,500	64,160,727	(237,965)	-	-	4,340,804.83	(230,644.00)	-	893,925,577
8. Total Deductions	966,587,855	64,160,727	(237,965)	-	-	4,340,805	(230,644)	-	898,554,931
9. Net Plant Deductions	4,633,656,679	396,688,538	(331,876)	17,516,343	-	718,907,821	5,443,828	47,994	3,495,384,031
10. Add:									
11. Material and Supplies (b)	114,557,054	130	-	-	5,940,949	-	-	-	108,615,976
12. Gas Stored Underground	-	-	-	-	-	-	-	-	-
13. Prepayments (c)	8,678,768	-	-	-	-	-	-	-	8,678,768
14. Cash Working Capital	108,356,263	665,003	-	-	-	(18,974,996)	-	-	126,666,257
15. Unamortized Closure Costs	72,558,571	72,558,571	-	-	-	-	-	-	-
16. Total Additions	304,150,657	73,223,704	-	-	5,940,949	(18,974,996)	-	-	243,961,000
17. Total Net Original Cost Rate Base	$ 4,937,807,336	$ 469,912,242	$ (331,876)	$ 17,516,343	$ 5,940,949	$ 699,932,824	$ 5,443,828	$ 47,994	$ 3,739,345,032
18. ARO Balance Sheet Offset				(17,516,343)					17,516,343
19. Total Net Original Cost Rate Base for Capital Allocation	$ 4,937,807,336	$ 469,912,242	$ (331,876)	$ -	$ 5,940,949	$ 699,932,824	$ 5,443,828	$ 47,994	$ 3,756,861,375
20. Percentage of Rate Base to Total Company Rate Base	76.70%	7.30%	-0.01%	0.00%	0.09%	10.87%	0.08%	0.00%	58.36%

(a) Common utility plant and depreciation reserve are allocated 68% to Electric and 32% to Gas.
(b) Includes emission allowances.
(c) Excludes PSC fees.
(d) Prorata balance at 12-31-2026.

LOUISVILLE GAS AND ELECTRIC COMPANY

Net Original Cost Rate Base as of December 31, 2026
Thirteen Month Average

Title of Account (1)	Total Gas (12)	GLT (13)	DSM (14)	ARO (15)	AMI (16)	Proforma - Reclassification (17)	Base Gas (18) (11 - 12 - 13 - 14 - 15 - 16 + 17)	Total Company (19) (2 + 12)
1. Utility Plant at Original Cost (a)	$ 2,283,406,341	$ 127,148,459	$ 478,210	$ 43,279,635	$ 23,692	$ -	$ 2,112,476,345	$ 10,701,003,676
2. Deduct:								
3. Reserve for Depreciation (a)	591,315,856	8,687,199	139,978.63	9,679,163	-	7,426	572,816,942	3,408,668,658
4. Net Utility Plant	1,692,090,485	118,461,260	338,232	33,600,471	23,692	(7,426)	1,539,659,403	7,292,335,018
5. Deduct:								
6. Customer Advances for Construction	3,688,202	-	-	-	-	-	3,688,202	8,317,556
7. Accumulated Deferred Income Taxes (a)(d)	275,412,185	19,578,033	(17,649.87)	-	-	(537,182)	255,314,620	1,237,370,685
8. Total Deductions	279,100,387	19,578,033	(17,650)	-	-	(537,182)	259,002,822	1,245,688,241
9. Net Plant Deductions	1,412,990,098	98,883,227	355,881	33,600,471	23,692	529,756	1,280,656,581	6,046,646,777
10. Add:								
11. Material and Supplies (b)	2,429,887	-	-	-	-	-	2,429,887	116,986,941
12. Gas Stored Underground	27,027,872	-	-	-	-	-	27,027,872	27,027,872
13. Prepayments (c)	1,853,064	-	-	-	-	-	1,853,064	10,531,832
14. Cash Working Capital	55,684,839	-	-	-	-	-	55,684,839	164,041,103
15. Unamortized Closure Costs	-	-	-	-	-	-	-	72,558,571
16. Total Additions	86,995,662	-	-	-	-	-	86,995,662	391,146,319
17. Total Net Original Cost Rate Base	$ 1,499,985,760	$ 98,883,227	$ 355,881	$ 33,600,471	$ 23,692	$ 529,756	$ 1,367,652,244	$ 6,437,793,096
18. ARO Balance Sheet Offset				(33,600,471)			33,600,471	-
19. Total Net Original Cost Rate Base for Capital Allocation	$ 1,499,985,760	$ 98,883,227	$ 355,881	$ -	$ 23,692	$ 529,756	$ 1,401,252,715	$ 6,437,793,096
20. Percentage of Rate Base to Total Company Rate Base	23.30%	1.54%	0.01%	0.00%	0.00%	0.01%	21.77%	100.00%

(a) Common utility plant and depreciation reserve are allocated 68% to Electric and 32% to Gas.
(b) Includes emission allowances.
(c) Excludes PSC fees.
(d) Prorata balance at 12-31-2026.

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 64 - 807 KAR 5:001 Section 16(8)(k)
Sponsoring Witness: Drew T. McCombs / Heather D. Metts

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.

Response:

See attached. Note that the attached does not reflect any impact from rate case activity beyond 2025.

Louisville Gas and Electric Company
Case No. 2025-00114
Comparative Financial Data
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Line No.	Description	Forecasted Period (a)	Base Period (a)	Ten most recent calendar years 2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
1	**Utility Plant in Service ($000)**												
2	**Common**												
3	Common General Plant	$ 250,114	$ 221,135	$ 228,531	$ 234,361	$ 233,588	$ 218,275	$ 184,223	$ 178,667	$ 173,038	$ 158,823	$ 160,117	$ 170,281
4	Common Intangible Plant	179,970	55,399	77,833	92,774	105,254	105,008	83,097	78,762	115,156	113,776	99,487	95,662
5	Total Common	430,084	276,535	306,364	327,136	338,843	323,282	267,320	257,429	288,195	272,599	259,604	265,944
6	Less: Accumulated Provision for Depreciation and Amortization	126,203	129,635	138,643	154,513	147,875	130,791	122,825	118,956	154,236	139,692	132,287	138,395
7	**Common Plant in Service-Net**	$ 303,881	$ 146,899	$ 167,721	$ 172,623	$ 190,968	$ 192,492	$ 144,496	$ 138,474	$ 133,959	$ 132,908	$ 127,317	$ 127,549
8	**Electric Plant**												
9	Electric Distribution	$ 2,439,353	$ 2,151,249	$ 2,063,523	$ 1,932,896	$ 1,848,167	$ 1,748,416	$ 1,651,673	$ 1,561,989	$ 1,451,637	$ 1,370,550	$ 1,300,532	$ 1,232,856
10	Electric General	29,282	25,188	30,623	29,742	28,506	26,808	25,491	24,065	22,497	21,212	20,707	17,652
11	Hydro Production Plant	171,921	163,995	163,628	166,312	150,478	148,974	148,046	146,659	149,370	146,144	127,493	96,726
12	Electric Intangible Plant	985	1,726	458	2	2	2	2	2	2	2	2	2
13	Electric Other Production	430,084	420,281	433,025	422,237	418,600	418,068	406,165	401,977	398,611	398,638	384,920	365,284
14	Electric Solar Production	100,594	13,239	-	-	-	-	-	-	-	-	-	-
15	Electric Steam Production	3,490,867	3,460,963	3,442,358	3,616,708	3,546,671	3,521,776	3,476,698	3,403,208	3,054,008	3,024,098	3,001,776	2,743,677
16	Electric Transmission	720,384	649,068	621,110	600,862	584,092	551,812	516,560	490,382	464,208	432,830	424,956	382,269
17	Electric Wind Production	394	394										
18	**Total Electric Plant - Gross**	7,383,864	6,886,103	6,754,726	6,768,760	6,576,517	6,415,857	6,224,635	6,028,283	5,540,334	5,393,473	5,260,386	4,838,466
19	Less: Accumulated Depreciation and Amortization	2,839,596	2,584,684	2,452,565	2,418,982	2,236,993	2,069,924	1,963,273	1,822,121	1,748,382	1,680,042	1,616,514	1,589,337
20	**Electric Plant in Service-Net**	$ 4,544,268	$ 4,301,418	$ 4,302,161	$ 4,349,778	$ 4,339,524	$ 4,345,933	$ 4,261,362	$ 4,206,162	$ 3,791,952	$ 3,713,432	$ 3,643,872	$ 3,249,129
21	**Gas Plant**												
22	Gas Distribution	$ 1,445,874	$ 1,315,035	$ 1,287,498	$ 1,233,944	$ 1,190,148	$ 1,146,376	$ 1,075,161	$ 1,029,149	$ 984,030	$ 943,963	$ 883,475	$ 818,369
23	Gas General Plant	23,639	19,484	20,988	19,768	18,428	16,796	15,890	14,848	13,897	12,382	12,101	11,065
24	Gas Intangible Plant	1,374	3,097	278	-	-	-	-	-	-	-	-	-
25	Gas Storage	223,233	205,732	203,680	207,340	214,966	227,269	195,973	188,590	179,769	169,849	161,620	141,096
26	Gas Transmission	407,878	278,595	278,595	277,725	263,926	239,486	147,832	61,625	58,909	55,163	55,055	52,773
27	**Total Gas Plant - Gross**	2,101,997	1,821,943	1,791,039	1,738,777	1,687,469	1,629,926	1,434,857	1,294,211	1,236,605	1,181,358	1,112,251	1,023,303
28	Less: Accumulated Depreciation and Amortization	579,584	504,348	474,756	443,596	431,740	410,416	385,444	366,443	345,541	324,732	304,227	288,206
29	**Gas Plant in Service-Net**	$ 1,522,414	$ 1,317,595	$ 1,316,283	$ 1,295,181	$ 1,255,728	$ 1,219,510	$ 1,049,412	$ 927,768	$ 891,064	$ 856,626	$ 808,025	$ 735,097
30	**Plant Held for Future Use**	12,514	12,514	12,514	10,169	3,164	2,903	2,903	3,120	3,120	3,127	3,127	5,867
31	**Construction Work In Progress**	1,324,337	866,389	450,392	313,986	273,472	245,670	320,350	297,171	513,967	304,939	133,728	389,846
32	**Property Under Operating Lease (net Accumulated Depreciation)**	8,278	13,350	14,611	13,028	13,233	15,399	17,438	17,614	-	-	-	-
33	**Net Utility Plant**	$ 7,715,693	$ 6,658,166	$ 6,263,682	$ 6,154,765	$ 6,076,089	$ 6,021,906	$ 5,795,961	$ 5,590,309	$ 5,334,062	$ 5,011,031	$ 4,716,068	$ 4,507,489

Louisville Gas and Electric Company
Case No. 2025-00114
Comparative Financial Data
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Line No.	Description	Forecasted Period (a)	Base Period (a)	Ten most recent calendar years 2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
34	**Capital Structure: ($000)**												
35	($'s Based on Period-End Accounts)												
36	Short-Term Debt	$ 314,088	$ -	$ 68,322	$ 4	$ 179,298	$ 393,062	$ 261,901	$ 238,410	$ 279,133	$ 198,888	$ 168,714	$ 141,969
37	Long-Term Debt	2,908,221	3,254,735	2,461,699	2,458,751	2,294,397	1,991,804	1,991,583	1,989,053	1,792,446	1,690,490	1,599,871	1,621,984
38	Common Equity	3,633,667	3,078,674	2,881,684	2,782,989	2,777,533	2,690,350	2,559,226	2,373,814	2,298,010	2,138,596	2,086,500	1,940,270
39	**Total**	$ 6,855,976	$ 6,333,410	$ 5,411,705	$ 5,241,743	$ 5,251,228	$ 5,075,215	$ 4,812,710	$ 4,601,277	$ 4,369,589	$ 4,027,974	$ 3,855,085	$ 3,704,223
40	**Condensed Income Statement Data: ($000)**												
41	Operating Revenues	$ 1,736,434	$ 1,675,436	$ 1,636,851	$ 1,646,413	$ 1,809,971	$ 1,556,993	$ 1,463,209	$ 1,509,325	$ 1,492,399	$ 1,456,228	$ 1,427,845	$ 1,465,599
42	Operating Expenses (Excluding Income Taxes)	1,260,514	1,148,526	1,109,176	1,156,604	1,326,713	1,110,150	1,020,898	1,068,216	1,062,837	995,489	981,845	1,066,754
43	Federal and State Income Taxes	63,229	69,958	70,501	82,638	69,589	47,496	59,760	10,272	6,721	6,341	(19,107)	(10,020)
44	Deferred Federal and State Income Taxes	(13,685)	5,105	7,311	(13,381)	(4,909)	8,673	3,291	56,121	61,161	127,802	145,201	127,519
45	Property and Other Taxes	69,012	59,670	58,602	57,342	55,687	55,175	48,196	47,406	45,095	41,853	39,888	37,400
46	Investment Tax Credit	(1,312)	(795)	(791)	(903)	(753)	(709)	(794)	(598)	(983)	(1,105)	1,714	(1,339)
47	**Net Operating Income**	358,676	392,971	392,053	364,112	363,644	336,208	331,859	327,907	317,568	285,848	278,305	245,285
48	Other Income Less Deductions	1,207	1,484	2,029	646	(2,866)	(5,379)	(764)	(8,018)	(8,496)	(2,120)	(3,835)	(3,420)
49	AFUDC - Equity	26,675	10,642	6,516	2,707	280	11	-	-	-	-	-	-
50	Other Income (Deductions), Net	27,882	12,126	8,545	3,353	(2,586)	(5,368)	(764)	(8,018)	(8,496)	(2,120)	(3,835)	(3,420)
51	Income before Interest Charges	386,558	405,097	400,598	367,465	361,058	330,840	331,094	319,889	309,072	283,728	274,470	241,865
52	Interest Charges	131,612	108,445	103,402	101,009	88,875	81,717	87,682	87,085	76,658	69,632	71,241	56,445
53	**Net Income Available for Common Equity**	$ 254,945	$ 296,652	$ 297,196	$ 266,456	$ 272,183	$ 249,123	$ 243,412	$ 232,804	$ 232,414	$ 214,096	$ 203,229	$ 185,420
54	**Cash Flow (in millions)**												
55	Net operating cash flows	587	531	562	613	551	462	486	494	444	512	482	554
56	Net investing cash flows	(1,165)	(712)	(451)	(383)	(367)	(470)	(458)	(485)	(554)	(458)	(439)	(689)
57	**Net Free Cash Flow before dividends**	$ (578)	$ (181)	$ 111	$ 230	$ 183	$ (8)	$ 28	$ 9	$ (111)	$ 54	$ 43	$ (135)
58	**Cost of Capital:**												
59	Embedded Cost of Debt (Short and Long Term)	4.81%	4.68%	4.26%	4.24%	4.20%	3.36%	3.65%	4.02%	3.91%	3.80%	3.80%	3.93%
60	**Fixed Charge Coverages:**												
61	Ratio of Earnings to Fixed Charges	3.3	4.4	4.4	4.1	4.6	4.6	4.4	4.2	4.7	5.5	5.3	5.9
62	**Stock and Bond Ratings:**												
63	Moody's Senior Secured	N/A	A1	A1	A1	A1	A1	A1	A1	A1	A1	A1	A1
64	S&P Senior Secured	N/A	A	A	A	A	A	A	A	A	A	A	A
65	Fitch Senior Secured	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
66	Moody's Commercial Paper	N/A	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2
67	S&P Commercial Paper	N/A	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2
68	Fitch Commercial Paper	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
69	**Common Stock Related Data:**												
70	Dividend Payout Ratio (Declared Basis)	0.65	0.65	0.63	0.63	1.01	0.77	0.66	0.78	0.67	0.90	0.63	0.64
71	**Rate of Return Measures:**												
72	Return on Common Equity (13 Month Average)	7.39%	10.06%	10.40%	9.63%	10.08%	9.68%	9.87%	10.19%	10.84%	10.39%	10.26%	10.26%

(a) Data for forecast does not reflect any impact from rate case activity.

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 65 - 807 KAR 5:001 Section 16(8)(l)
Sponsoring Witness: Michael E. Hornung

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes.

Response:

Please refer to testimony of Mr. Hornung and also refer to the Proposed Tariff Sheets under KAR 5:001 Section 16(1)(b)(3)[Tab No. 4] and the Side By Side Comparisons under KAR 5:001 Section 16(1)(b)(4)[Tab No. 5].

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 66 - 807 KAR 5:001 Section 16(8)(m)
Sponsoring Witness: Timothy S. Lyons / Andrea M. Fackler

Description of Filing Requirement:

A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes.

Response:

See attached.

SCHEDULE M

REVENUE SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

BASE PERIOD: FOR THE 12 MONTHS ENDED AUGUST 31, 2025

SCHEDULE	DESCRIPTION
	ELECTRIC OPERATIONS
M-1.1-E	BASE PERIOD REVENUES AT CURRENT ELECTRIC RATES
M-1.2-E	AVERAGE BILL AT CURRENT ELECTRIC RATES
M-1.3-E, PAGE 1	SUMMARY OF BASE ELECTRIC REVENUES
M-1.3-E, PAGES 2-30	CALCULATION OF BASE PERIOD ELECTRIC REVENUES
	GAS OPERATIONS
M-1.1-G	BASE PERIOD REVENUES AT CURRENT GAS RATES
M-1.2-G	AVERAGE BILL AT CURRENT GAS RATES
M-1.3-G, PAGE 1	SUMMARY OF BASE PERIOD GAS REVENUES
M-1.3-G, PAGES 2-11	CALCULATION OF BASE PERIOD GAS REVENUES

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
	ELECTRIC OPERATIONS
M-2.1-E	FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED ELECTRIC RATES
M-2.2-E	AVERAGE BILL COMPARISON AT CURRENT AND PROPOSED ELECTRIC RATES
M-2.3-E, PAGE 1	SUMMARY OF PROPOSED ELECTRIC REVENUE INCREASE
M-2.3-E, PAGES 2-31	CALCULATION OF PROPOSED ELECTRIC RATE INCREASE
	GAS OPERATIONS
M-2.1-G	FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED GAS RATES
M-2.2-G	AVERAGE BILL COMPARISON AT CURRENT AND PROPOSED GAS RATES
M-2.3-G, PAGE 1	SUMMARY OF PROPOSED GAS REVENUE INCREASE
M-2.3-G, PAGES 2-11	CALCULATION OF PROPOSED GAS REVENUE INCREASE

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Base Period Revenues at Current Electric Rates
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD | **Schedule M-1.1-E**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED | **Page 1 of 1**
WORK PAPER REFERENCE NO(S): | **Witness: T. LYONS/A. FACKLER**

Rate Class	Total Revenue at Current Rates
Residential Service	$ 522,913,999
Residential Time-of-Day Service	$ 275,416
General Service	$ 178,126,791
General Time-of-Day Service	$ 162,149
Power Service-Secondary	$ 155,209,945
Power Service-Primary	$ 6,560,492
Time-of-Day Secondary Service	$ 128,157,793
Time-of-Day Primary Service	$ 143,888,916
Retail Transmission Service	$ 61,383,944
Fluctuating Load Service	$ 0
Curtailable Service Riders	$ (2,038,638)
Lighting Energy Service	$ 350,068
Traffic Energy Service	$ 364,333
Outdoor Sports Lighting Service Secondary	$ 14,537
Outdoor Sports Lighting Service Primary	$ 0
Electric Vehicle Charging Service	$ 17,877
Electric Vehicle Fast Charging Service	$ 8,833
Electric Vehicle Supply Equipment	$ 1,903
Lighting Service & Restricted Lighting Service	$ 23,804,470
Special Contracts	$ 4,338,624
Sales to Ultimate Customers	$ 1,223,541,451
Other Operating Revenues:	
Late Payment Charge	$ 2,625,664
Electric Service Revenues	$ 527,570
Rent from Electric Property	$ 3,600,834
Other Miscellaneous Revenue	$ 13,572,634
TOTAL	$ 1,243,868,153

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Average Bill at Current Electric Rates
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.2-E
Page 1 of 1
Witness: T. LYONS/A. FACKLER

Rate Class	Customer Months / EVC Hours	kWh	Average Consumption per Customer, kWh	Annual Revenue at Current Rates	Average Current Bill
Residential Service Rate	4,705,808	4,259,782,869	905	$ 522,913,999	$ 111.09
Residential Time-of-Day Service Rate	1,717	2,384,901	1,389	$ 275,416	$ 160.41
Residential Service Rates	4,707,526	4,262,167,770	905	$ 523,189,415	$ 111.09
General Service Rate	574,395	1,214,466,036	2,114	$ 178,126,791	$ 310.06
General Time-of-Day Service Rate	351	1,469,476	4,192	$ 162,149	$ 462.57
General Service Rates	574,746	1,215,935,512	2,116	$ 178,288,940	$ 310.26
Power Service Secondary Rate	31,152	1,302,063,778	41,797	$ 155,209,945	$ 4,982.33
Power Service Primary Rate	714	58,562,159	81,967	$ 6,560,492	$ 9,182.45
Power Service Rates	31,867	1,360,625,937	42,698	$ 161,770,437	$ 5,076.54
Time of Day Secondary Service Rate	7,013	1,374,065,582	195,945	$ 128,157,793	$ 18,275.60
Time of Day Primary Service Rate	1,629	1,923,007,903	1,180,164	$ 143,888,916	$ 88,305.68
Time of Day Service Rates	8,642	3,297,073,485	381,520	$ 272,046,709	$ 31,479.81
Retail Transmission Service Rate	152	955,974,042	6,304,758	$ 61,383,944	$ 404,834.12
Fluctuating Load Service Rate	0	0	0	$ 0	$ 0.00
Curtailable Service Riders	0	0	0	$ (2,038,638)	$ 0.00
Special Contracts	24	65,303,217	2,720,967	$ 4,338,624	$ 180,775.97
Lighting Energy Service Rate	2,656	4,562,139	1,717	$ 350,067	$ 131.75
Traffic Energy Service Rate	18,978	3,209,794	169	$ 364,333	$ 19.18
Outdoor Sports Lighting Service Secondary Rate	12	48,230	4,019	$ 14,537	$ 1,211.37
Outdoor Sports Lighting Service Primary Rate	0	0	0	$ 0.00	$ 0.00
Outdoor Sports Lighting Service Rates	12	48,230	4,019	$ 14,537	$ 1,211.37
Electric Vehicle Charging Rate	20,073	32,676	2	$ 17,877	$ 1.09
Electric Vehicle Fast Charging Service Rate	0	35,332	0	$ 8,833	$ 0.00
Electric Vehicle Supply Equipment Rate	24	10,008	417	$ 1,903	$ 79.29
Electric Vehicle Rate	20,097	78,016	419	$ 28,612	$ 80.38
Lighting Service and Restricted Lighting Service	1,110,793	90,462,731	81	$ 23,804,470	$ 21.31
Total	6,475,492	11,255,440,872	1,738	$ 1,223,541,451	$ 188.93

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Summary of Base Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

Rate Class	Total Base Year Revenues	Adjustment to Remove Fuel Adjustment Clause (FAC)	Adjustment to Remove Demand Side Management Mechanism (DSM)	Adjustment to Remove Environmental Cost Recovery (ECR)	Adjustment to Remove Off-System Sales Adjustment Clause (OSS)	Adjustment to Remove Retired Asset Recovery Rider (RAR)	Adjustment to Remove Solar Share and Business Program Rider	Adjustment to Remove Rent from Electric Property	Adjustment to Remove Net Metering Service Credit	Base Year Revenues at Current Rates	Calculated Net Base Year Revenue at Current Rates
Residential Service Rate	$ 522,913,999	$ (3,337,303)	$ 8,370,046	$ (5,750,920)	$ (725,667)	$ (656,217)	$ 290,171	$ 0	$ (235,635)	$ 524,959,524	$ 524,959,524
Residential Time-of-Day Rate	$ 275,416	$ (1,790)	$ 4,732	$ (3,121)	$ (399)	$ (355)	$ 8,761	$ 0	$ (1,049)	$ 268,637	$ 268,637
Residential Service Rates	$ 523,189,415	$ (3,339,093)	$ 8,374,779	$ (5,754,041)	$ (726,066)	$ (656,572)	$ 298,933	$ 0	$ (236,684)	$ 525,228,161	$ 525,228,161
General Service Rate	$ 178,126,791	$ (994,828)	$ 2,545,370	$ (1,523,673)	$ (210,781)	$ (192,320)	$ 36,330	$ 5,661	$ (9,874)	$ 178,470,906	$ 178,470,906
General Time-of-Day Rate	$ 162,149	$ (693)	$ 3,452	$ (1,628)	$ (180)	$ (80)	$ 0	$ 0	$ 0	$ 161,278	$ 161,278
General Service Rates	$ 178,288,940	$ (995,521)	$ 2,548,821	$ (1,525,300)	$ (210,962)	$ (192,399)	$ 36,330	$ 5,661	$ (9,874)	$ 178,632,184	$ 178,632,184
Power Service Secondary Rate	$ 155,209,945	$ (1,068,201)	$ 5,174,343	$ (1,404,669)	$ (228,685)	$ (206,993)	$ 44,881	$ 2,092	$ 0	$ 152,897,176	$ 152,897,176
Power Service Primary Rate	$ 6,560,492	$ (47,570)	$ 235,566	$ (57,622)	$ (10,067)	$ (9,243)	$ 0	$ 0	$ 0	$ 6,449,428	$ 6,449,428
Power Service Rates	$ 161,770,437	$ (1,115,771)	$ 5,409,910	$ (1,462,291)	$ (238,752)	$ (216,236)	$ 44,881	$ 2,092	$ 0	$ 159,346,604	$ 159,346,604
Time of Day Secondary Service Rate	$ 128,157,793	$ (1,110,963)	$ 1,713,203	$ (1,231,956)	$ (235,498)	$ (214,322)	$ 7,859	$ 5,231	$ 0	$ 129,224,239	$ 129,224,239
Time of Day Primary Service Rate	$ 143,888,916	$ (1,618,439)	$ 301,581	$ (1,519,064)	$ (337,711)	$ (314,589)	$ 0	$ 0	$ 0	$ 147,377,137	$ 147,377,137
Time fo Day Service Rates	$ 272,046,709	$ (2,729,402)	$ 2,014,784	$ (2,751,020)	$ (573,209)	$ (528,911)	$ 7,859	$ 5,231	$ 0	$ 276,601,376	$ 276,601,376
Retail Transmission Service Rate	$ 61,383,944	$ (923,099)	$ 0	$ (680,242)	$ (169,770)	$ (167,918)	$ 0	$ 0	$ 0	$ 63,324,974	$ 63,324,974
Fluctuating Load Service Primary Rate	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Fluctuating Load Service Transmission Rate	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Fluctuating Load Service Rate	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Curtailable Service Rider-1 Transmission	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Curtailable Service Rider-1 Primary	$ (76,668)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (76,668)	$ (76,668)
Curtailable Service Rider-2 Transmission	$ (1,961,970)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (1,961,970)	$ (1,961,970)
Curtailable Service Rider-2 Primary	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Curtailable Service Riders	$ (2,038,638)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (2,038,638)	$ (2,038,638)
Special Contract Customer	$ 4,338,624	$ (48,114)	$ 0	$ (46,950)	$ (11,413)	$ (9,855)	$ 0	$ 0	$ 0	$ 4,454,956	$ 4,454,956
Lighting Energy Rate	$ 350,068	$ (2,933)	$ 0	$ (4,777)	$ (759)	$ (646)	$ 0	$ 0	$ 0	$ 359,182	$ 359,182
Traffic Energy Rate	$ 364,333	$ (2,437)	$ 0	$ (4,001)	$ (555)	$ (490)	$ 0	$ 0	$ 0	$ 371,816	$ 371,816
Outdoor Sports Lighting Service Secondary Rate	$ 14,537	$ (44)	$ 65	$ (117)	$ (9)	$ (9)	$ 0	$ 0	$ 0	$ 14,651	$ 14,651
Outdoor Sports Lighting Service Primary Rate	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Outdoor Sports Lighting Service Rates	$ 14,537	$ (44)	$ 65	$ (117)	$ (9)	$ (9)	$ 0	$ 0	$ 0	$ 14,651	$ 14,651
Electric Vehicle Charging Service Rate	$ 17,877	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 17,877	$ 17,877
Electric Vehicle Supply Equipment Rate	$ 1,903	$ (8)	$ 0	$ (16)	$ (2)	$ (2)	$ 0	$ 0	$ 0	$ 1,930	$ 1,930
Electric Vehicle Fast Charging	$ 8,833	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 8,833	$ 8,833
Electric Vehicle Charging Rate	$ 28,613	$ (8)	$ 0	$ (16)	$ (2)	$ (2)	$ 0	$ 0	$ 0	$ 28,639	$ 28,639
Lighting Service Rate	4,936,785	$ (4,568)	$ 0	$ (29,818)	$ (1,306)	$ (1,007)	$ 0	$ 0	$ 0	$ 4,973,485	$ 4,973,485
Restricted Lighting Service Rate	$ 18,867,685	$ (51,398)	$ 0	$ (138,591)	$ (13,237)	$ (11,269)	$ 0	$ 0	$ 0	$ 19,082,180	$ 19,082,180
Lighting and Restricted Lighting Service Rates	$ 23,804,470	$ (55,966)	$ 0	$ (168,410)	$ (14,543)	$ (12,277)	$ 0	$ 0	$ 0	$ 24,055,665	$ 24,055,665
TOTAL ULTIMATE CUSTOMERS	$ 1,223,541,451	$ (9,212,386)	$ 18,348,358	$ (12,397,166)	$ (1,946,039)	$ (1,785,315)	$ 388,002	$ 12,985	$ (246,558)	$ 1,230,379,570	$ 1,230,379,570
Late Payment Charges	$ 2,625,664									$ 2,625,664	$ 2,625,664
Electric Service Revenues	$ 527,570									$ 527,570	$ 527,570
Rent from Electric Property	$ 3,600,834									$ 3,600,834	$ 3,600,834
Other Miscellaneous Electric Revenue	$ 13,572,634									$ 13,572,634	$ 13,572,634
TOTAL JURISDICTIONAL	$ 1,243,868,153	$ (9,212,386)	$ 18,348,358	$ (12,397,166)	$ (1,946,039)	$ (1,785,315)	$ 388,002	$ 12,985	$ (246,558)	$ 1,250,706,271	$ 1,250,706,271

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Base Period Revenue
RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department				
Basic Service Charge, Daily	143,135,006		$ 0.45	$ 64,410,753
Water Heating Service	401,085		$ 0	$ 0
Partial Month, Prorated and Corrected Billings				$ (103,098)
Infrastructure Charge (September 2024)		439,247,290	$ 0.06927	$ 30,426,660
Infrastructure Charge (October 2024 - August 2025)*		3,821,688,980	$ 0.07161	$ 273,671,148
Variable Energy Charge		4,260,936,270	$ 0.03677	$ 156,674,627
Current Total Energy Charge			$ 0.10838	
Minimum and Partial Month Billings, Energy				$ 4,108
Solar Energy Credit (Total Base Energy Charge) (September 2024)		(142,234)	$ 0.10604	$ (15,082)
Solar Energy Credit (Total Base Energy Charge) (October 2024 - August 2025)*		(1,011,167)	$ 0.10838	$ (109,590)
Total Calculated at Base Rates				**$ 524,959,524**
Net Metering Service				$ (235,635)
FAC Mechanism Revenue				$ (3,337,303)
DSM Mechanism Revenue				$ 8,370,047
ECR Mechanism Revenue				$ (5,750,920)
OSS Mechanism Revenue				$ (725,667)
RAR Mechanism Revenue				$ (656,217)
Solar Share Program Rider Revenue (Solar Capacity Charge)				$ 290,171
Total Base Period Adjusted Revenues				**$ 522,913,999**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
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Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
RESIDENTIAL RATE RTOD, Residential Time-of-Day Demand and Residential Time-of-Day Energy					
Basic Service Charge, Daily	52,239			$ 0.45	$ 23,507
Partial Month, Prorated and Corrected Billings					$ (242)
Energy Charge (RTOD-Demand only), Infrastructure Charge (September 2024)			5,786	$ 0.02095	$ 121
Energy Charge (RTOD-Demand only), Infrastructure Charge (October 2024 - August 2025)*			310,845	$ 0.02329	$ 7,240
Energy Charge (RTOD-Demand only), Variable Energy Charge			316,631	$ 0.03677	$ 11,643
Current Total Energy Charge (RTOD-Demand only)				$ 0.06006	
Energy Charge, Off-Peak (RTOD-Energy only), Infrastructure Charge (September 2024)			173,396	$ 0.04887	$ 8,474
Energy Charge, Off-Peak (RTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			1,546,474	$ 0.05121	$ 79,195
Energy Charge, Off-Peak (RTOD-Energy only), Variable Energy Charge			1,719,870	$ 0.03677	$ 63,240
Total Current Energy Charge, Off-Peak (RTOD-Energy only)				$ 0.08798	
Energy Charge, Peak (RTOD-Energy only), Infrastructure Charge (September 2024)			24,164	$ 0.14562	$ 3,519
Energy Charge, Peak (RTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			344,547	$ 0.14796	$ 50,979
Energy Charge, Peak (RTOD-Energy only), Variable Energy Charge			368,711	$ 0.03677	$ 13,558
Total Current Energy Charge, Peak (RTOD-Energy only)				$ 0.18473	
Minimum and Partial Month Billings, Energy					$ (86)
Solar Energy Credit (RTOD-Demand only) (Total Base Energy Charge) (September 2024)			0	$ 0.05772	$ 0
Solar Energy Credit (RTOD-Demand only) (Total Base Energy Charge) (October 2024 - August 2025)*			0	$ 0.06006	$ 0
Solar Energy Credit, Off-Peak (RTOD-Energy only) (Total Base Energy Charge) (September 2024)			(1,126)	$ 0.08564	$ (96)
Solar Energy Credit, Off-Peak (RTOD-Energy only) (Total Base Energy Charge) (October 2024 - August 2025)*			(5,602)	$ 0.08798	$ (493)
Solar Energy Credit, Peak (RTOD-Energy only) (Total Base Energy Charge) (September 2024)			(447)	$ 0.18239	$ (82)
Solar Energy Credit, Peak (RTOD-Energy only) (Total Base Energy Charge) (October 2024 - August 2025)*			(13,136)	$ 0.18473	$ (2,427)
Base Demand		863		$ 4.18	$ 3,607
Peak Demand		762		$ 9.16	$ 6,981
Minimum and Partial Month Billings, Demand					$ (0)
Total Calculated at Base Rates					**$ 268,637**
Net Metering Service					$ (1,049)
FAC Mechanism Revenue					$ (1,790)
DSM Mechanism Revenue					$ 4,732
ECR Mechanism Revenue					$ (3,121)
OSS Mechanism Revenue					$ (399)
RAR Mechanism Revenue					$ (355)
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 8,761
Total Base Period Adjusted Revenues					**$ 275,416**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
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Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Base Period Revenue
GENERAL SERVICE RATE GS				
Single Phase Basic Service Charge, Daily	11,223,764		$ 1.16	$ 13,019,567
Single Phase Water/Space Heating Service	24,643		$ 0	$ 0
Single Phase Partial Month, Prorated and Corrected Billings				$ (17,651)
Single Phase Infrastructure Energy Charge (September 2024)		33,240,508	$ 0.08595	$ 2,857,022
Single Phase Infrastructure Energy Charge (October 2024 - August 2025)*		325,639,006	$ 0.08934	$ 29,092,589
Single Phase Variable Energy Charge		358,879,514	$ 0.03772	$ 13,536,935
Current Single Phase Total Energy Charge			$ 0.12706	
Single Phase Minimum and Partial Month Billings, Energy				$ (697)
Three Phase Basic Service Charge, Daily	6,247,419		$ 1.85	$ 11,557,724
Three Phase Space Heating Service	108,598		$ 0	$ 0
Three Phase Partial Month, Prorated and Corrected Billings				$ 3,106
Three Phase Infrastructure Energy Charge (September 2024)		83,567,053	$ 0.08595	$ 7,182,588
Three Phase Infrastructure Energy Charge (October 2024 - August 2025)*		772,135,557	$ 0.08934	$ 68,982,591
Three Phase Variable Energy Charge		855,702,610	$ 0.03772	$ 32,277,102
Current Three Phase Total Energy Charge			$ 0.12706	
Three Phase Minimum and Partial Month Billings, Energy				$ (5,258)
Solar Energy Credit (Total Base Energy Charge) (September 2024)		(10,997)	$ 0.12367	$ (1,360)
Solar Energy Credit (Total Base Energy Charge) (October 2024 - August 2025)*		(105,092)	$ 0.12706	$ (13,353)
Total Calculated at Base Rates				**$ 178,470,906**
Net Metering Service				$ (9,874)
FAC Mechanism Revenue				$ (994,828)
DSM Mechanism Revenue				$ 2,545,370
ECR Mechanism Revenue				$ (1,523,673)
OSS Mechanism Revenue				$ (210,781)
RAR Mechanism Revenue				$ (192,320)
Solar Share Program Rider Revenue (Solar Capacity Charge)				$ 36,330
EV Monthly Charging Unit Fee Revenue (Rent from Electric Property)				$ 5,661
Total Base Period Adjusted Revenues				**$ 178,126,791**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
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Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
General RATE GTOD, General Time-of-Day Demand and General Time-of-Day Energy					
Single Phase Basic Service Charge, Daily	9,026			$ 1.16	$ 10,470
Single Phase Partial Month, Prorated and Corrected Billings					$ 117
Single Phase Energy Charge (GTOD-Demand only), Infrastructure Charge (September 2024)			99,138	$ 0.02593	$ 2,571
Single Phase Energy Charge (GTOD-Demand only), Infrastructure Charge (October 2024 - August 2025)*			469,522	$ 0.02932	$ 13,766
Single Phase Energy Charge (GTOD-Demand only), Variable Energy Charge			568,660	$ 0.03772	$ 21,450
Current Total Energy Charge (Single Phase GTOD-Demand only)				$ 0.06704	
Single Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge (September 2024)			3,200	$ 0.04704	$ 151
Single Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			36,948	$ 0.05043	$ 1,863
Single Phase Energy Charge, Off-Peak (GTOD-Energy only), Variable Energy Charge			40,148	$ 0.03772	$ 1,514
Current Total Energy Charge, Off-Peak (RTOD-Energy only)				$ 0.08815	
Single Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge (September 2024)			58	$ 0.21316	$ 12
Single Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			571	$ 0.21655	$ 124
Single Phase Energy Charge, Peak (GTOD-Energy only), Variable Energy Charge			629	$ 0.03772	$ 24
Total Single Phase Energy Charge, Peak (GTOD-Energy only)				$ 0.25427	
Minimum and Partial Month Billings, Energy					$ 0
Solar Energy Credit (Single Phase GTOD-Demand only) (Total Base Energy Charge) (September 2024)			0	$ 0.06365	$ 0
Solar Energy Credit (Single Phase GTOD-Demand only) (Total Base Energy Charge) (October 2024 - August 2025)*			0	$ 0.06704	$ 0
Solar Energy Credit, Off-Peak (Single Phase GTOD-Energy only) (Total Base Energy Charge)(September 2024)			0	$ 0.08476	$ 0
Solar Energy Credit, Off-Peak (Single Phase GTOD-Energy only) (Total Base Energy Charge) (October 2024 - August 2025)*			0	$ 0.08815	$ 0
Solar Energy Credit, Peak (Single Phase GTOD-Energy only) (Total Base Energy Charge) (September 2024)			0	$ 0.25088	$ 0
Solar Energy Credit, Peak (Single Phase GTOD-Energy only) (Total Base Energy Charge) (October 2024 - August 2025)*			0	$ 0.25427	$ 0
Single Phase Peak Demand		994		$ 11.75	$ 11,676
Single Phase Base Demand		1,174		$ 5.37	$ 6,303
Minimum and Partial Month Billings, Demand					$ 1

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

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Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
General RATE GTOD, General Time-of-Day Demand and General Time-of-Day Energy, continued					
Three Phase Basic Service Charge, Daily	1,637			$ 1.85	$ 3,028
Three Phase Partial Month, Prorated and Corrected Billings					$ 0
Three Phase Energy Charge (GTOD-Demand only), Infrastructure Charge (September 2024)			122,710	$ 0.02593	$ 3,182
Three Phase Energy Charge (GTOD-Demand only), Infrastructure Charge (October 2024 - August 2025)*			737,329	$ 0.02932	$ 21,618
Three Phase Energy Charge (GTOD-Demand only), Variable Energy Charge			860,039	$ 0.03772	$ 32,441
Total Energy Charge (GTOD-Demand only)				$ 0.06704	
Three Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge (September 2024)			0	$ 0.04704	$ 0
Three Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			0	$ 0.05043	$ 0
Three Phase Energy Charge, Off-Peak (GTOD-Energy only), Variable Energy Charge			0	$ 0.03772	$ 0
Three Phase Total Energy Charge, Off-Peak (GTOD-Energy only)				$ 0.08815	
Three Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge (September 2024)			0	$ 0.21316	$ 0
Three Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			0	$ 0.21655	$ 0
Three Phase Energy Charge, Peak (GTOD-Energy only), Variable Energy Charge			0	$ 0.03772	$ 0
Three Phase Total Energy Charge, Peak (GTOD-Energy only)				$ 0.25427	
Minimum and Partial Month Billings, Energy					$ 0
Three Phase Solar Energy Credit (GTOD-Demand only) (Total Base Energy Charge) (September 2024)			0	$ 0.06365	$ 0
Three Phase Solar Energy Credit (GTOD-Demand only) (Total Base Energy Charge) (October 2024 - August 2025)*			0	$ 0.06704	$ 0
Three Phase Solar Energy Credit, Off-Peak (GTOD-Energy only) (Total Base Energy Charge) (September 2024)			0	$ 0.08476	$ 0
Three Phase Solar Energy Credit, Off-Peak (GTOD-Energy only) (Total Base Energy Charge) (October 2024 - August 2025)*			0	$ 0.08815	$ 0
Three Phase Solar Energy Credit, Peak (GTOD-Energy only) (Total Base Energy Charge) (September 2024)			0	$ 0.25088	$ 0
Three Phase Solar Energy Credit, Peak (GTOD-Energy only) (Total Base Energy Charge) (October 2024 - August 2025)*			0	$ 0.25427	$ 0
Three Phase Peak Demand		1,777		$ 11.75	$ 20,884
Three Phase Base Demand		1,848		$ 5.37	$ 9,924
Minimum and Partial Month Billings, Demand					$ 159
Total Calculated at Base Rates					**$ 161,278**
FAC Mechanism Revenue					$ (693)
DSM Mechanism Revenue					$ 3,451
ECR Mechanism Revenue					$ (1,628)
OSS Mechanism Revenue					$ (180)
RAR Mechanism Revenue					$ (79)
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0
Total Base Period Adjusted Revenues					**$ 162,149**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

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	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
POWER SERVICE RATE PS-Secondary					
Basic Service Charge, Daily	947,541			$ 2.95	$ 2,795,247
Partial Month, Prorated and Corrected Billings					$ (5,015)
Energy Charge			1,302,153,066	$ 0.03874	$ 50,445,410
Minimum and Partial Month Billings, Energy					$ (0)
Summer Demand, kW (September 2024)		302,786		$ 27.57	$ 8,347,807
Summer Demand, kW (October 2024 - August 2025)*		1,468,716		$ 28.41	$ 41,726,229
Winter Demand, kW		1,963,128		$ 25.12	$ 49,313,783
Redundant Capacity Rider		0		$ 1.90	$ 0
Power Factor Adjustment					$ 376,392
Partial Month and Prorated Billings, Demand					$ (99,217)
Solar Energy Credit (Total Base Energy Charge)			(89,289)	$ 0.03874	$ (3,459)
Total Calculated at Base Rates					**$ 152,897,176**
FAC Mechanism Revenue					$ (1,068,201)
DSM Mechanism Revenue					$ 5,174,343
ECR Mechanism Revenue					$ (1,404,669)
OSS Mechanism Revenue					$ (228,685)
RAR Mechanism Revenue					$ (206,993)
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 44,881
EV Monthly Charging Unit Fee Revenue (Rent from Electric Property)					$ 2,092
Total Base Period Adjusted Revenues					**$ 155,209,945**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

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	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
POWER SERVICE RATE PS-Primary					
Basic Service Charge, Daily	21,732			$ 7.89	$ 171,462
Partial Month, Prorated and Corrected Billings					$ 95
Energy Charge			58,562,159	$ 0.03791	$ 2,220,091
Minimum and Partial Month Billings, Energy					$ (0)
Summer Demand, kW (September 2024)		14,910		$ 24.14	$ 359,938
Summer Demand, kW (October 2024 - August 2025)*		71,185		$ 24.98	$ 1,778,204
Winter Demand, kW		86,129		$ 21.86	$ 1,882,774
Redundant Capacity Rider		0		$ 1.28	$ 0
Power Factor Adjustment					$ 52,686
Partial Month and Prorated Billings, Demand					$ (15,823)
Solar Energy Credit (Total Base Energy Charge)			0	$ 0.03791	$ 0
Total Calculated at Base Rates					**$ 6,449,428**
FAC Mechanism Revenue					$ (47,569)
DSM Mechanism Revenue					$ 235,566
ECR Mechanism Revenue					$ (57,622)
OSS Mechanism Revenue					$ (10,067)
RAR Mechanism Revenue					$ (9,243)
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0
Total Base Period Adjusted Revenues					**$ 6,560,492**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kVA	Total kWh	Current Rates	Base Period Revenue
TIME OF DAY SECONDARY SERVICE RATE TODS					
Basic Service Charge, Daily	213,297			$ 6.58	$ 1,403,495
Partial Month, Prorated and Corrected Billings					$ 6,100
Energy Charge			1,374,107,346	$ 0.03470	$ 47,681,525
Minimum and Partial Month Billings, Energy					$ (0)
Demand kVA Base (September 2024)		366,933		$ 3.76	$ 1,379,668
Demand kVA Base (October 2024 - August 2025)*		4,373,864		$ 3.76	$ 16,445,727
Demand kVA Intermediate (September 2024)		300,010		$ 7.48	$ 2,244,078
Demand kVA Intermediate (October 2024 - August 2025)*		3,261,477		$ 7.79	$ 25,406,906
Demand kVA Peak (September 2024)		292,912		$ 9.70	$ 2,841,248
Demand kVA Peak (October 2024 - August 2025)*		3,175,887		$ 10.01	$ 31,790,629
Redundant Capacity Rider		18,000		$ 1.90	$ 34,200
Partial Month and Prorated Billings, Demand					$ (7,887)
Solar Energy Credit (Total Base Energy Charge)			(41,765)	$ 0.03470	$ (1,449)
Total Calculated at Base Rates					**$ 129,224,239**
FAC Mechanism Revenue					$ (1,110,963)
DSM Mechanism Revenue					$ 1,713,203
ECR Mechanism Revenue					$ (1,231,956)
OSS Mechanism Revenue					$ (235,498)
RAR Mechanism Revenue					$ (214,322)
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 7,859
EV Monthly Charging Unit Fee Revenue (Rent from Electric Property)					$ 5,231
Total Base Period Adjusted Revenues					**$ 128,157,793**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kVA	Total kWh	Current Rates	Base Period Revenue
TIME OF DAY PRIMARY SERVICE RATE TODP					
Basic Service Charge, Daily	49,562			$ 10.84	$ 537,254
Partial Month, Prorated and Corrected Billings					$ 2,938
Energy Charge			1,923,007,903	$ 0.03174	$ 61,036,271
Minimum and Partial Month Billings, Energy					$ (0)
Demand kVA Base (September 2024)		329,828		$ 2.45	$ 808,077
Demand kVA Base (October 2024 - August 2025)*		4,752,608		$ 2.45	$ 11,643,889
Demand kVA Intermediate (September 2024)		293,410		$ 7.49	$ 2,197,642
Demand kVA Intermediate (October 2024 - August 2025)*		3,882,510		$ 7.74	$ 30,050,630
Demand kVA Peak (September 2024)		286,634		$ 9.78	$ 2,803,281
Demand kVA Peak (October 2024 - August 2025)*		3,810,315		$ 10.03	$ 38,217,455
Redundant Capacity Rider		85,072		$ 1.28	$ 108,892
Economic Development Rider					$ (4,829)
Partial Month and Prorated Billings, Demand					$ (24,363)
Solar Energy Credit (Total Base Energy Charge)			0	$ 0.03174	$ 0
Total Calculated at Base Rates					**$ 147,377,137**
FAC Mechanism Revenue					$ (1,618,439)
DSM Mechanism Revenue					$ 301,581
ECR Mechanism Revenue					$ (1,519,064)
OSS Mechanism Revenue					$ (337,711)
RAR Mechanism Revenue					$ (314,588.54)
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0
Total Base Period Adjusted Revenues					**$ 143,888,916**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kVA	Total kWh	Current Rates	Base Period Revenue
RETAIL TRANSMISSION SERVICE RATE RTS					
Basic Service Charge, Daily	4,612			$ 49.28	$ 227,279
Partial Month, Prorated and Corrected Billings					$ 246
Energy Charge			955,974,042	$ 0.03137	$ 29,988,906
Minimum and Partial Month Billings, Energy					$ 0
Demand kVA Base (September 2024)		24,681		$ 1.93	$ 47,635
Demand kVA Base (October 2024 - August 2025)*		2,042,984		$ 1.93	$ 3,942,959
Demand kVA Intermediate (September 2024)		21,567		$ 7.18	$ 154,854
Demand kVA Intermediate (October 2024 - August 2025)*		1,789,733		$ 7.41	$ 13,261,923
Demand kVA Peak (September 2024)		20,043		$ 9.36	$ 187,602
Demand kVA Peak (October 2024 - August 2025)*		1,624,489		$ 9.59	$ 15,578,847
Partial Month and Prorated Billings, Demand					$ (65,279)
Solar Energy Credit (Total Base Energy Charge)			0	$ 0.03137	$ 0
Total Calculated at Base Rates					**$ 63,324,974**
FAC Mechanism Revenue					$ (923,099)
DSM Mechanism Revenue					$ 0
ECR Mechanism Revenue					$ (680,242)
OSS Mechanism Revenue					$ (169,770)
RAR Mechanism Revenue					$ (167,918)
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0
Total Base Period Adjusted Revenues					**$ 61,383,944**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kVA	Total kWh	Current Rates	Base Period Revenue
FLUCTUATING LOAD SERVICE RATE FLS					
Primary Delivery					
Basic Service Charge, Daily	0			$ 10.84	$ 0
Partial Month, Prorated and Corrected Billings					$ 0
Energy Charge			0	$ 0.03668	$ 0
Minimum and Partial Month Billings, Energy					$ 0
Demand kVA Base (September 2024)		0		$ 2.32	$ 0
Demand kVA Base (October 2024 - August 2025)*		0		$ 2.32	$ 0
Demand kVA Intermediate (September 2024)		0		$ 7.10	$ 0
Demand kVA Intermediate (October 2024 - August 2025)*		0		$ 7.33	$ 0
Demand kVA Peak (September 2024)		0		$ 9.34	$ 0
Demand kVA Peak (October 2024 - August 2025)*		0		$ 9.57	$ 0
Partial Month and Prorated Billings, Demand					$ 0
Solar Energy Credit (Total Base Energy Charge)			0	$ 0.03668	$ 0
Transmission Delivery					
Basic Service Charge, Daily	0			$ 49.28	$ 0
Partial Month, Prorated and Corrected Billings					$ 0
Energy Charge			0	$ 0.03615	$ 0
Minimum and Partial Month Billings, Energy					$ 0
Demand kVA Base (September 2024)		0		$ 1.67	$ 0
Demand kVA Base (October 2024 - August 2025)*		0		$ 1.67	$ 0
Demand kVA Intermediate (September 2024)		0		$ 6.76	$ 0
Demand kVA Intermediate (October 2024 - August 2025)*		0		$ 6.99	$ 0
Demand kVA Peak (September 2024)		0		$ 8.95	$ 0
Demand kVA Peak (October 2024 - August 2025)*		0		$ 9.18	$ 0
Partial Month and Prorated Billings, Demand					$ 0
Solar Energy Credit (Total Base Energy Charge)			0	$ 0.03615	$ 0
Total Calculated at Base Rates					**$ 0**
FAC Mechanism Revenue					$ 0
DSM Mechanism Revenue					$ 0
ECR Mechanism Revenue					$ 0
OSS Mechanism Revenue					$ 0
RAR Mechanism Revenue					$ 0
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0
Total Base Period Adjusted Revenues					**$ 0**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Curtailable Demand, kVA	Current Rates	Base Period Revenue
CURTAILABLE SERVICE RIDERS			
CSR-1: Option A - Transmission Voltage Service	0	$ (3.56)	$ 0
CSR-1: Option A - Primary Voltage Service	21,088	$ (3.67)	$ (77,391)
CSR-1: Option B - Transmission Voltage Service	0	$ (3.56)	$ 0
CSR-1: Option B - Primary Voltage Service	0	$ (3.67)	$ 0
Non-Compliance Charge	0	$ 16.00	$ 0
Automatic Buy-Through Revenue			$ 725
Partial Month and Prorated Billings, Demand			$ (2)
CSR-2: Option A - Transmission Voltage Service	336,130	$ (5.90)	$ (1,983,167)
CSR-2: Option A - Primary Voltage Service	0	$ (6.00)	$ 0
CSR-2: Option B - Transmission Voltage Service	0	$ (5.90)	$ 0
CSR-2: Option B - Primary Voltage Service	0	$ (6.00)	$ 0
Non-Compliance Charge	0	$ 16.00	$ 0
Automatic Buy-Through Revenue			$ 21,198
Partial Month and Prorated Billings, Demand			$ (0)
Total Calculated at Base Rates			**$ (2,038,638)**
Total Base Period Revenues			**$ (2,038,638)**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
SPECIAL CONTRACT					
Basic Service Charge, Daily	730			$ 0	$ 0
Partial Month, Prorated and Corrected Billings					$ 0
Energy Charge			65,303,217	$ 0.03660	$ 2,390,098
Minimum and Partial Month Billings, Energy					$ 0
Demand, kW (September 2024)		9,342		$ 17.62	$ 164,597
Demand, kW (October 2024 - August 2025)*		104,410		$ 18.20	$ 1,900,261
Partial month and corrected billings, Demand					$ 0
Total Calculated at Base Rates					**$ 4,454,956**
FAC Mechanism Revenue					$ (48,114)
DSM Mechanism Revenue					$ 0
ECR Mechanism Revenue					$ (46,950)
OSS Mechanism Revenue					$ (11,413)
RAR Mechanism Revenue					$ (9,855)
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0
Total Base Period Adjusted Revenues					**$ 4,338,624**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Unit Charges	Calculated Revenue
LIGHTING ENERGY SERVICE RATE LE				
Basic Service Charge, Daily	80,795		$ 0	$ 0
Partial Month, Prorated and Corrected Billings				$ 0
Energy Charge (September 2024)		347,725	$ 0.07725	$ 26,862
Energy Charge (October 2024 - August 2025)*		4,214,414	$ 0.07886	$ 332,349
Minimum and Partial Month Billings, Energy				$ (28)
Total Calculated at Base Rates				**$ 359,182**
Correction Factor				1.000000
Total After Application of Correction Factor				**$ 359,182**
FAC Mechanism Revenue				$ (2,933)
DSM Mechanism Revenue				$ 0
ECR Mechanism Revenue				$ (4,777)
OSS Mechanism Revenue				$ (759)
RAR Mechanism Revenue				$ (646)
Solar Share Program Rider Revenue (Solar Capacity Charge)				$ 0
Total Base Period Adjusted Revenues				**$ 350,067**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Base Period Revenue
TRAFFIC ENERGY SERVICE RATE TE				
Basic Service Charge, Daily	577,262		$ 0.13	$ 75,044
Partial Month, Prorated and Corrected Billings				$ 416
Energy Charge (September 2024)		275,366	$ 0.09086	$ 25,020
Energy Charge (October 2024 - August 2025)*		2,934,428	$ 0.09247	$ 271,347
Minimum and Partial Month Billings, Energy				$ (11)
Total Calculated at Base Rates				**$ 371,816**
FAC Mechanism Revenue				$ (2,437)
DSM Mechanism Revenue				$ 0
ECR Mechanism Revenue				$ (4,001)
OSS Mechanism Revenue				$ (555)
RAR Mechanism Revenue				$ (490)
Solar Share Program Rider Revenue (Solar Capacity Charge)				$ 0
Total Base Period Adjusted Revenues				**$ 364,333**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-SECONDARY					
Basic Service Charge, Daily	365			$ 2.96	$ 1,080
Partial Month, Prorated and Corrected Billings					$ 12
Energy Charge			48,230	$ 0.03470	$ 1,674
Minimum and Partial Month Billings, Energy					$ 0
Peak Demand, kW (September 2024)		10		$ 23.14	$ 226
Peak Demand, kW (October 2024 - August 2025)*		134		$ 26.16	$ 3,495
Base Demand, kW		2,416		$ 3.38	$ 8,165
Redundant Capacity Rider		0		$ 1.90	$ 0
Partial Month and Prorated Billings, Demand					$ 0
Total Calculated at Base Rates					**$ 14,651**
Net Metering Service					$ 0
FAC Mechanism Revenue					$ (44)
DSM Mechanism Revenue					$ 65
ECR Mechanism Revenue					$ (117)
OSS Mechanism Revenue					$ (9)
RAR Mechanism Revenue					$ (9)
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0
Total Base Period Adjusted Revenues					**$ 14,537**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
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WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-PRIMARY					
Basic Service Charge, Daily	0			$ 7.89	$ 0
Partial Month, Prorated and Corrected Billings					$ 0
Energy Charge			0	$ 0.03174	$ 0
Minimum and Partial Month Billings, Energy					$ 0
Peak Demand, kW (September 2024)		0		$ 17.17	$ 0
Peak Demand, kW (October 2024 - August 2025)*		0		$ 17.67	$ 0
Base Demand, kW		0		$ 2.21	$ 0
Redundant Capacity Rider		0		$ 1.28	$ 0
Partial Month and Prorated Billings, Demand					$ 0
Total Calculated at Base Rates					**$ 0**
Net Metering Service					$ 0
FAC Mechanism Revenue					$ 0
DSM Mechanism Revenue					$ 0
ECR Mechanism Revenue					$ 0
OSS Mechanism Revenue					$ 0
RAR Mechanism Revenue					$ 0
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0
Total Base Period Adjusted Revenues					**$ 0**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
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WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Charging Hours	Total kWh	Current Rates	Base Period Revenue
ELECTRIC VEHICLE CHARGING RATE EVC-L2				
First Two Hours Charging Unit Fee	8,784		$ 0.75	$ 6,588
Fee for Every Hour After the First Two Hours Charging Unit Fee	11,288		$ 1.00	$ 11,288
Partial Month, Prorated and Corrected Billings				$ 0
Total Calculated at Base Rates				**$ 17,877**
FAC Mechanism Revenue				$ 0
DSM Mechanism Revenue				$ 0
ECR Mechanism Revenue				$ 0
OSS Mechanism Revenue				$ 0
RAR Mechanism Revenue				$ 0
Total Base Period Adjusted Revenues		32,676		**$ 17,877**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
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WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Total kWh	Current Rates	Base Period Revenue
ELECTRIC VEHICLE FAST CHARGING SERVICE RATE EVC-FAST			
Energy Charge	35,332	$ 0.25	$ 8,833
Partial Month, Prorated and Corrected Billings			$ 0
Total Calculated at Base Rates			**$ 8,833**
FAC Mechanism Revenue			$ 0
DSM Mechanism Revenue			$ 0
ECR Mechanism Revenue			$ 0
OSS Mechanism Revenue			$ 0
RAR Mechanism Revenue			$ 0
Total Base Period Adjusted Revenues			**$ 8,833**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
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WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	No. of Customer Devices	Total kWh	Current Rates	Base Period Revenue
ELECTRIC VEHICLE SUPPLY EQUIPMENT RATE EVSE				
Monthly Charging Unit Fee				
EV Supply Equipment - Single Charger	0		$ 133.36	$ 0
EV Supply Equipment - Dual Charger	0		$ 195.48	$ 0
EV Supply Equipment - Non-Networked	24		$ 80.40	$ 1,930
Partial Month, Prorated and Corrected Billings				$ 0
Total Calculated at Base Rates				**$ 1,930**
FAC Mechanism Revenue				$ (8)
DSM Mechanism Revenue				$ 0
ECR Mechanism Revenue				$ (16)
OSS Mechanism Revenue				$ (2)
RAR Mechanism Revenue				$ (2)
Total Base Period Adjusted Revenues		10,008		**$ 1,903**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
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WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
LIGHTING SERVICE, Sheet No. 35			
Overhead Service			
Light Emitting Diode (LED)			
Cobra Head, 5,500-8,200 Lumen, Fixture Only (September 2024)	5,587	$ 10.53	$ 58,831
Cobra Head, 5,500-8,200 Lumen, Fixture Only (October 2024 - August 2025)*	60,403	$ 10.47	$ 632,419
Cobra Head, 13,000-16,500 Lumen, Fixture Only (September 2024)	1,745	$ 12.57	$ 21,935
Cobra Head, 13,000-16,500 Lumen, Fixture Only (October 2024 - August 2025)*	18,993	$ 12.57	$ 238,742
Cobra Head, 22,000-29,000 Lumen, Fixture Only (September 2024)	687	$ 15.94	$ 10,951
Cobra Head, 22,000-29,000 Lumen, Fixture Only (October 2024 - August 2025)*	7,498	$ 16.30	$ 122,217
Open Bottom, 4,500-6,000 Lumen, Fixture Only (September 2024)	949	$ 9.54	$ 9,053
Open Bottom, 4,500-6,000 Lumen, Fixture Only (October 2024 - August 2025)*	10,202	$ 9.45	$ 96,409
Cobra Head, 2,500-4,000 Lumen, Fixture Only (September 2024)	1,740	$ 9.12	$ 15,869
Cobra Head, 2,500-4,000 Lumen, Fixture Only (October 2024 - August 2025)*	19,031	$ 9.51	$ 180,985
Cobra Head, 4,000-6,000 Lumen, Fixture Only (September 2024)	37	$ 9.69	$ 359
Cobra Head, 4,000-6,000 Lumen, Fixture Only (October 2024 - August 2025)*	401	$ 10.39	$ 4,166
Directional (Flood), 4,500-6,000 Lumen, Fixture Only (September 2024)	10	$ 11.95	$ 120
Directional (Flood), 4,500-6,000 Lumen, Fixture Only (October 2024 - August 2025)*	105	$ 12.48	$ 1,310
Directional (Flood), 14,000-17,500 Lumen, Fixture Only (September 2024)	218	$ 13.96	$ 3,043
Directional (Flood), 14,000-17,500 Lumen, Fixture Only (October 2024 - August 2025)*	2,384	$ 14.49	$ 34,544
Directional (Flood), 22,000-28,000 Lumen, Fixture Only (September 2024)	2,760	$ 16.44	$ 45,374
Directional (Flood), 22,000-28,000 Lumen, Fixture Only (October 2024 - August 2025)*	30,155	$ 17.02	$ 513,296
Directional (Flood), 35,000-50,000 Lumen, Fixture Only (September 2024)	388	$ 23.29	$ 9,037
Directional (Flood), 35,000-50,000 Lumen, Fixture Only (October 2024 - August 2025)*	4,204	$ 24.08	$ 101,243
Wood Pole	73,326	$ 7.08	$ 519,148

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Base Period Electric Revenues
for the Twelve Months Ending August 31, 2025
Electric Operations

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD | **SCHEDULE M-1.3-E**
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WORK PAPER REFERENCE NO(S): | **Witness: T. LYONS/A. FACKLER**

	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
LIGHTING SERVICE, Sheet No. 35.1			
Underground Service			
Light Emitting Diode (LED)			
Cobra Head, 2,500-4,000 Lumen (September 2024)	12	$ 4.44	$ 53
Cobra Head, 2,500-4,000 Lumen (October 2024 - August 2025)*	131	$ 4.83	$ 633
Cobra Head, 4,000-6,000 Lumen (September 2024)	0	$ 4.98	$ 0
Cobra Head, 4,000-6,000 Lumen (October 2024 - August 2025)*	0	$ 5.68	$ 0
Cobra Head, 5,500-8,200 Lumen (September 2024)	287	$ 5.85	$ 1,679
Cobra Head, 5,500-8,200 Lumen (October 2024 - August 2025)*	3,080	$ 5.79	$ 17,833
Cobra Head, 13,000-16,500 Lumen (September 2024)	181	$ 7.90	$ 1,430
Cobra Head, 13,000-16,500 Lumen (October 2024 - August 2025)*	1,940	$ 7.90	$ 15,326
Cobra Head, 22,000-29,000 Lumen (September 2024)	44	$ 11.27	$ 496
Cobra Head, 22,000-29,000 Lumen (October 2024 - August 2025)*	547	$ 11.63	$ 6,362
Colonial, 4-Sided, 4,000-7,000 Lumen (September 2024)	3,247	$ 7.50	$ 24,353
Colonial, 4-Sided, 4,000-7,000 Lumen (October 2024 - August 2025)*	35,738	$ 7.12	$ 254,455
Acorn, 4,000-7,000 Lumen (September 2024)	2,011	$ 7.30	$ 14,680
Acorn, 4,000-7,000 Lumen (October 2024 - August 2025)*	23,857	$ 7.60	$ 181,313
Contemporary, 4,000-7,000 Lumen (September 2024)	14	$ 7.21	$ 101
Contemporary, 4,000-7,000 Lumen (October 2024 - August 2025)*	178	$ 7.49	$ 1,333
Contemporary, 8,000-11,000 Lumen (September 2024)	389	$ 8.60	$ 3,345
Contemporary, 8,000-11,000 Lumen (October 2024 - August 2025)*	4,074	$ 8.91	$ 36,284
Contemporary, 13,500-16,500 Lumen (September 2024)	451	$ 10.56	$ 4,763
Contemporary, 13,500-16,500 Lumen (October 2024 - August 2025)*	4,848	$ 10.92	$ 52,918
Contemporary, 21,000-28,000 Lumen (September 2024)	842	$ 15.13	$ 12,739
Contemporary, 21,000-28,000 Lumen (October 2024 - August 2025)*	9,393	$ 15.63	$ 146,803
Contemporary, 45,000-50,000 Lumen (September 2024)	86	$ 21.05	$ 1,810
Contemporary, 45,000-50,000 Lumen (October 2024 - August 2025)*	958	$ 21.67	$ 20,762
Directional (Flood), 4,500-6,000 Lumen (September 2024)	0	$ 8.32	$ 0
Directional (Flood), 4,500-6,000 Lumen (October 2024 - August 2025)*	0	$ 8.85	$ 0
Directional (Flood), 14,000-17,500 Lumen (September 2024)	17	$ 10.32	$ 175
Directional (Flood), 14,000-17,500 Lumen (October 2024 - August 2025)*	193	$ 10.85	$ 2,094
Directional (Flood), 22,000-28,000 Lumen (September 2024)	156	$ 12.81	$ 1,998
Directional (Flood), 22,000-28,000 Lumen (October 2024 - August 2025)*	1,901	$ 13.39	$ 25,458
Directional (Flood), 35,000-50,000 Lumen (September 2024)	66	$ 19.65	$ 1,297
Directional (Flood), 35,000-50,000 Lumen (October 2024 - August 2025)*	726	$ 20.44	$ 14,841
UG LED London, 4,000-7,000 Lumen (September 2024)	46	$ 25.62	$ 1,179
UG LED London, 4,000-7,000 Lumen (October 2024 - August 2025)*	487	$ 26.32	$ 12,818
UG LED Victorian, 4,000-7,000 Lumen (September 2024)	151	$ 27.24	$ 4,113
UG LED Victorian, 4,000-7,000 Lumen (October 2024 - August 2025)*	1,752	$ 28.54	$ 50,002

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	Total Fixture/Pole Per Month		Current Rates		Base Period Revenue
LIGHTING SERVICE, Sheet No. 35.2					
Pole Charges					
Cobra	6,410	$	26.20	$	167,942
Contemporary (Short)	3,909	$	17.69	$	69,150
Contemporary (Tall)	18,207	$	22.82	$	415,484
Post Top - Decorative Smooth	64,214	$	15.72	$	1,009,444
Post Top - Historic Fluted	2,547	$	19.35	$	49,284
Conversion Fee					
One-Time Conversion Fee (Salvage Component)	0	$	260.00	$	0
Monthly Conversion Fee (Salvage Component)	0	$	4.62	$	0

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	Total Fixture/Pole Per Month		Current Rates		Base Period Revenue
RESTRICTED LIGHTING SERVICE, Sheet No. 36					
Overhead Service					
Mercury Vapor					
Cobra/Open Bottom, 8,000 Lumen, Fixture Only (September 2024)	2,385	$	11.97	$	28,548
Cobra/Open Bottom, 8,000 Lumen, Fixture Only (October 2024 - August 2025)*	26,546	$	12.22	$	324,392
Cobra Head, 13,000 Lumen, Fixture Only (September 2024)	1,922	$	13.65	$	26,235
Cobra Head, 13,000 Lumen, Fixture Only (October 2024 - August 2025)*	21,327	$	13.94	$	297,298
Cobra Head, 25,000 Lumen, Fixture Only (September 2024)	1,345	$	16.84	$	22,650
Cobra Head, 25,000 Lumen, Fixture Only (October 2024 - August 2025)*	14,872	$	17.19	$	255,650
Cobra Head, 60,000 Lumen, Fixture Only (September 2024)	9	$	34.38	$	309
Cobra Head, 60,000 Lumen, Fixture Only (October 2024 - August 2025)*	123	$	35.05	$	4,311
Directional, 25,000 Lumen, Fixture Only (September 2024)	438	$	19.07	$	8,353
Directional, 25,000 Lumen, Fixture Only (October 2024 - August 2025)*	4,915	$	19.42	$	95,449
Directional, 60,000 Lumen, Fixture Only (September 2024)	181	$	35.68	$	6,458
Directional, 60,000 Lumen, Fixture Only (October 2024 - August 2025)*	2,064	$	36.35	$	75,026
Open Bottom, 4,000 Lumen, Fixture Only (September 2024)	143	$	10.27	$	1,469
Open Bottom, 4,000 Lumen, Fixture Only (October 2024 - August 2025)*	1,579	$	10.48	$	16,548
Metal Halide					
Directional, 12,000 Lumen, Fixture Only (September 2024)	27	$	16.21	$	438
Directional, 12,000 Lumen, Fixture Only (October 2024 - August 2025)*	299	$	16.68	$	4,987
Directional, 12,000 Lumen, Fixture and Wood Pole (September 2024)	6	$	19.09	$	115
Directional, 12,000 Lumen, Fixture and Wood Pole (October 2024 - August 2025)*	66	$	19.56	$	1,291
Directional, 32,000 Lumen, Fixture and Wood Pole (September 2024)	37	$	25.04	$	926
Directional, 32,000 Lumen, Fixture and Wood Pole (October 2024 - August 2025)*	437	$	25.50	$	11,144
Directional, 32,000 Lumen, Fixture and Ornamental Pole (September 2024)	2	$	33.05	$	66
Directional, 32,000 Lumen, Fixture and Ornamental Pole (October 2024 - August 2025)*	22	$	33.51	$	737
Directional, 107,800 Lumen, Fixture Only (September 2024)	357	$	47.69	$	17,025
Directional, 107,800 Lumen, Fixture Only (October 2024 - August 2025)*	4,408	$	48.60	$	214,229
Directional, 107,800 Lumen, Fixture and Wood Pole (September 2024)	39	$	51.12	$	1,994
Directional, 107,800 Lumen, Fixture and Wood Pole (October 2024 - August 2025)*	424	$	52.03	$	22,061
Directional, 32,000 Lumen, Fixture Only (September 2024)	728	$	22.58	$	16,438
Directional, 32,000 Lumen, Fixture Only (October 2024 - August 2025)*	8,165	$	23.04	$	188,122

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	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
RESTRICTED LIGHTING SERVICE, Sheet No. 36.1			
Overhead Service (continued)			
High Pressure Sodium			
Cobra Head, 16,000 Lumen, Fixture Only (September 2024)	5,270	$ 15.74	$ 82,950
Cobra Head, 16,000 Lumen, Fixture Only (October 2024 - August 2025)*	58,193	$ 16.12	$ 938,071
Cobra Head, 28,500 Lumen, Fixture Only (September 2024)	7,922	$ 18.45	$ 146,161
Cobra Head, 28,500 Lumen, Fixture Only (October 2024 - August 2025)*	86,836	$ 18.88	$ 1,639,464
Cobra Head, 50,000 Lumen, Fixture Only (September 2024)	3,864	$ 21.21	$ 81,955
Cobra Head, 50,000 Lumen, Fixture Only (October 2024 - August 2025)*	42,912	$ 21.67	$ 929,903
Directional, 16,000 Lumen, Fixture Only (September 2024)	407	$ 16.77	$ 6,825
Directional, 16,000 Lumen, Fixture Only (October 2024 - August 2025)*	4,592	$ 17.15	$ 78,753
Directional, 50,000 Lumen, Fixture Only (September 2024)	9,893	$ 22.10	$ 218,635
Directional, 50,000 Lumen, Fixture Only (October 2024 - August 2025)*	114,954	$ 22.56	$ 2,593,362
Open Bottom, 9,500 Lumen, Fixture Only (September 2024)	2,766	$ 13.92	$ 38,503
Open Bottom, 9,500 Lumen, Fixture Only (October 2024 - August 2025)*	30,745	$ 14.37	$ 441,806
Underground Service			
High Pressure Sodium			
Cobra/Contemporary, 16,000 Lumen, Decorative Smooth (September 2024)	351	$ 29.89	$ 10,491
Cobra/Contemporary, 16,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	3,945	$ 30.27	$ 119,415
Cobra/Contemporary, 28,500 Lumen, Decorative Smooth (September 2024)	1,691	$ 32.93	$ 55,685
Cobra/Contemporary, 28,500 Lumen, Decorative Smooth (October 2024 - August 2025)*	18,531	$ 33.36	$ 618,194
Cobra/Contemporary, 50,000 Lumen, Decorative Smooth (September 2024)	1,507	$ 37.75	$ 56,889
Cobra/Contemporary, 50,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	16,882	$ 38.21	$ 645,061
Coach/Acorn, 5,800 Lumen, Decorative Smooth (September 2024)	1,053	$ 18.12	$ 19,080
Coach/Acorn, 5,800 Lumen, Decorative Smooth (October 2024 - August 2025)*	11,991	$ 18.54	$ 222,313
Coach/Acorn, 9,500 Lumen, Decorative Smooth (September 2024)	13,948	$ 21.56	$ 300,719
Coach/Acorn, 9,500 Lumen, Decorative Smooth (October 2024 - August 2025)*	158,659	$ 22.01	$ 3,492,085
Coach/Acorn, 16,000 Lumen, Decorative Smooth (September 2024)	1,733	$ 26.37	$ 45,699
Coach/Acorn, 16,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	20,169	$ 26.75	$ 539,521

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	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
RESTRICTED LIGHTING SERVICE, Sheet No. 36.1, continued			
Contemporary, 120,000 Lumen, Fixture Only (September 2024)	6	$ 52.12	$ 313
Contemporary, 120,000 Lumen, Fixture Only (October 2024 - August 2025)*	66	$ 53.51	$ 3,532
Contemporary, 120,000 Lumen, Decorative Smooth (September 2024)	8	$ 85.47	$ 684
Contemporary, 120,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	88	$ 86.86	$ 7,644
Acorn, Bronze, 9,500 Lumen, Decorative Smooth (September 2024)	48	$ 29.02	$ 1,393
Acorn, Bronze, 9,500 Lumen, Decorative Smooth (October 2024 - August 2025)*	522	$ 29.47	$ 15,383
Acorn, Bronze, 16,000 Lumen, Decorative Smooth (September 2024)	94	$ 30.40	$ 2,858
Acorn, Bronze, 16,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	1,052	$ 30.99	$ 32,601
Victorian, 5,800 Lumen, Fixture Only (September 2024)	44	$ 24.55	$ 1,080
Victorian, 5,800 Lumen, Fixture Only (October 2024 - August 2025)*	477	$ 24.97	$ 11,911
Victorian, 9,500 Lumen, Fixture Only (September 2024)	203	$ 25.07	$ 5,089
Victorian, 9,500 Lumen, Fixture Only (October 2024 - August 2025)*	2,569	$ 25.52	$ 65,561
London, 5,800 Lumen, Fixture Only (September 2024)	68	$ 24.13	$ 1,641
London, 5,800 Lumen, Fixture Only (October 2024 - August 2025)*	762	$ 24.55	$ 18,707
London, 9,500 Lumen, Fixture Only (September 2024)	93	$ 25.61	$ 2,382
London, 9,500 Lumen, Fixture Only (October 2024 - August 2025)*	1,023	$ 26.06	$ 26,659
London, 5,800 Lumen, Decorative Smooth (September 2024)	71	$ 38.76	$ 2,752
London, 5,800 Lumen, Decorative Smooth (October 2024 - August 2025)*	781	$ 39.18	$ 30,600
London, 5,800 Lumen, Fluted Pole (September 2024)	63	$ 40.91	$ 2,577
London, 5,800 Lumen, Fluted Pole (October 2024 - August 2025)*	696	$ 41.33	$ 28,766
London, 9,500 Lumen, Decorative Smooth (September 2024)	280	$ 39.75	$ 11,130
London, 9,500 Lumen, Decorative Smooth (October 2024 - August 2025)*	3,168	$ 40.20	$ 127,354
London, 9,500 Lumen, Fluted Pole (September 2024)	444	$ 40.93	$ 18,173
London, 9,500 Lumen, Fluted Pole (October 2024 - August 2025)*	5,459	$ 41.38	$ 225,893
Victorian, 5,800 Lumen, Decorative Smooth (September 2024)	8	$ 37.71	$ 302
Victorian, 5,800 Lumen, Decorative Smooth (October 2024 - August 2025)*	106	$ 38.13	$ 4,042
Victorian, 5,800 Lumen, Fluted Pole (September 2024)	53	$ 38.45	$ 2,038
Victorian, 5,800 Lumen, Fluted Pole (October 2024 - August 2025)*	595	$ 38.87	$ 23,128
Victorian, 9,500 Lumen, Decorative Smooth (September 2024)	10	$ 40.02	$ 400
Victorian, 9,500 Lumen, Decorative Smooth (October 2024 - August 2025)*	110	$ 40.47	$ 4,452
Victorian, 9,500 Lumen, Fluted Pole (September 2024)	275	$ 43.18	$ 11,875
Victorian, 9,500 Lumen, Fluted Pole (October 2024 - August 2025)*	3,069	$ 43.12	$ 132,335

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	Total Fixture/Pole Per Month	Current Rates	Calculated Revenue at Current Rates
RESTRICTED LIGHTING SERVICE, Sheet 36.2			
Underground Service (continued)			
High Pressure Sodium			
Colonial, 4-Sided, 5,800 Lumen, Decorative Smooth (September 2024)	178	$ 24.00	$ 4,272
Colonial, 4-Sided, 5,800 Lumen, Decorative Smooth (October 2024 - August 2025)*	1,860	$ 24.42	$ 45,421
Colonial, 4-Sided, 9,500 Lumen, Decorative Smooth (September 2024)	2,846	$ 24.80	$ 70,581
Colonial, 4-Sided, 9,500 Lumen, Decorative Smooth (October 2024 - August 2025)*	32,121	$ 25.25	$ 811,055
Colonial, 4-Sided, 16,000 Lumen, Decorative Smooth (September 2024)	289	$ 24.79	$ 7,164
Colonial, 4-Sided, 16,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	3,200	$ 25.17	$ 80,544
Acorn, 5,800 Lumen, Decorative Smooth (September 2024)	117	$ 24.43	$ 2,858
Acorn, 5,800 Lumen, Decorative Smooth (October 2024 - August 2025)*	1,299	$ 24.85	$ 32,280
Acorn, 9,500 Lumen, Decorative Smooth (September 2024)	2,162	$ 27.08	$ 58,547
Acorn, 9,500 Lumen, Decorative Smooth (October 2024 - August 2025)*	23,795	$ 27.53	$ 655,076
Acorn, 16,000 Lumen, Decorative Smooth (September 2024)	73	$ 26.93	$ 1,966
Acorn, 16,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	802	$ 27.31	$ 21,903
Dark Sky, 4,000 Lumen, Decorative Smooth (September 2024)	54	$ 28.47	$ 1,537
Dark Sky, 4,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	580	$ 29.04	$ 16,843
Dark Sky, 9,500 Lumen, Decorative Smooth (September 2024)	26	$ 28.96	$ 753
Dark Sky, 9,500 Lumen, Decorative Smooth (October 2024 - August 2025)*	286	$ 29.41	$ 8,411
Cobra Head, 16,000 Lumen, Decorative Smooth (September 2024)	21	$ 31.53	$ 662
Cobra Head, 16,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	235	$ 31.91	$ 7,499
Cobra Head, 28,500 Lumen, Decorative Smooth (September 2024)	621	$ 34.17	$ 21,220
Cobra Head, 28,500 Lumen, Decorative Smooth (October 2024 - August 2025)*	6,738	$ 34.60	$ 233,135
Cobra Head, 50,000 Lumen, Decorative Smooth (September 2024)	34	$ 40.68	$ 1,383
Cobra Head, 50,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	442	$ 41.14	$ 18,184
Contemporary, 16,000 Lumen, Fixture only (September 2024)	0	$ 19.64	$ 0
Contemporary, 16,000 Lumen, Fixture only (October 2024 - August 2025)*	0	$ 20.02	$ 0
Contemporary, 16,000 Lumen, Fixture and Decorative Smooth (September 2024)	56	$ 35.49	$ 1,987
Contemporary, 16,000 Lumen, Fixture and Decorative Smooth (October 2024 - August 2025	622	$ 35.87	$ 22,311
Contemporary, 28,500 Lumen, Fixture only (September 2024)	49	$ 21.89	$ 1,073
Contemporary, 28,500 Lumen, Fixture only (October 2024 - August 2025)*	535	$ 22.32	$ 11,941
Contemporary, 28,500 Lumen, Fixture and Decorative Smooth (September 2024)	275	$ 38.42	$ 10,566
Contemporary, 28,500 Lumen, Fixture and Decorative Smooth (October 2024 - August 2025	3,009	$ 38.85	$ 116,900
Contemporary, 50,000 Lumen, Fixture only (September 2024)	36	$ 26.50	$ 954
Contemporary, 50,000 Lumen, Fixture only (October 2024 - August 2025)*	400	$ 26.96	$ 10,784
Contemporary, 50,000 Lumen, Fixture and Decorative Smooth (September 2024)	313	$ 44.76	$ 14,010
Contemporary, 50,000 Lumen, Fixture and Decorative Smooth (October 2024 - August 2025	3,595	$ 45.22	$ 162,566

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	Total Fixture/Pole Per Month	Current Rates	Calculated Revenue at Current Rates
RESTRICTED LIGHTING SERVICE, Sheet 36.2, continued			
Mercury Vapor			
Cobra Head, 8,000 Lumen, Decorative Smooth (September 2024)	33	$ 20.57	$ 679
Cobra Head, 8,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	358	$ 20.82	$ 7,454
Cobra Head, 13,000 Lumen, Decorative Smooth (September 2024)	316	$ 23.25	$ 7,347
Cobra Head, 13,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	3,494	$ 23.54	$ 82,249
Cobra Head, 25,000 Lumen, Decorative Smooth (September 2024)	365	$ 27.22	$ 9,935
Cobra Head, 25,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	3,911	$ 27.57	$ 107,826
Coach, 4,000 Lumen, Decorative Smooth (September 2024)	66	$ 15.02	$ 991
Coach, 4,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	723	$ 15.23	$ 11,011
Coach, 8,000 Lumen, Decorative Smooth (September 2024)	1,043	$ 17.08	$ 17,814
Coach, 8,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	11,549	$ 17.33	$ 200,144
Metal Halide			
Contemporary, 12,000 Lumen, Fixture only (September 2024)	0	$ 17.95	$ 0
Contemporary, 12,000 Lumen, Fixture only (October 2024 - August 2025)*	0	$ 18.42	$ 0
Contemporary, 12,000 Lumen, Decorative Smooth (September 2024)	40	$ 29.21	$ 1,168
Contemporary, 12,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	437	$ 29.68	$ 12,970
Contemporary, 107,800 Lumen, Fixture only (September 2024)	3	$ 50.89	$ 153
Contemporary, 107,800 Lumen, Fixture only (October 2024 - August 2025)*	33	$ 51.80	$ 1,709
Contemporary, 107,800 Lumen, Decorative Smooth (September 2024)	33	$ 62.77	$ 2,071
Contemporary, 107,800 Lumen, Decorative Smooth (October 2024 - August 2025)*	363	$ 63.68	$ 23,116
Contemporary, 32,000 Lumen, Fixture only (September 2024)	17	$ 24.50	$ 417
Contemporary, 32,000 Lumen, Fixture only (October 2024 - August 2025)*	187	$ 24.96	$ 4,668
Contemporary, 32,000 Lumen, Decorative Smooth (September 2024)	104	$ 36.41	$ 3,787
Contemporary, 32,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	1,141	$ 36.87	$ 42,069
Incandescent			
Continental Jr., 1,500 Lumen, Decorative Smooth (September 2024)	15	$ 10.78	$ 162
Continental Jr., 1,500 Lumen, Decorative Smooth (October 2024 - August 2025)*	165	$ 10.98	$ 1,812
Continental Jr., 6,000 Lumen, Decorative Smooth (September 2024)	36	$ 15.80	$ 569
Continental Jr., 6,000 Lumen, Decorative Smooth (October 2024 - August 2025)*	401	$ 16.10	$ 6,456
Victorian/London Bases			
Old Town, Decorative Smooth	912	$ 3.88	$ 3,539
Chesapeake, Decorative Smooth	2,304	$ 4.10	$ 9,446
Victorian/London (Westchester/Norfolk), Decorative Smooth	3,263	$ 3.97	$ 12,954
Poles			
10' Smooth Pole, Decorative Smooth	1,849	$ 11.59	$ 21,430
10' Fluted Pole, Decorative Smooth	3,298	$ 13.84	$ 45,644
Prorated and corrected billings			$ (69,175)

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		Calculated Revenue at Current Rates
Total Lighting Service	**$**	**24,055,665**
Correction Factor		1.000000
Total After Application of Correction Factor	**$**	**24,055,665**
FAC Mechanism Revenue	$	(55,966)
DSM Mechanism Revenue	$	0
ECR Mechanism Revenue	$	(168,410)
OSS Mechanism Revenue	$	(14,543)
RAR Mechanism Revenue	$	(12,277)
Total Base Period Adjusted Revenues	**$**	**23,804,470**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00375 dated August 30, 2024.*

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
BASE PERIOD REVENUES AT CURRENT GAS RATES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.1-G
Page 1 of 1
Witness: T. LYONS/A. FACKLER

Rate Class	Total Revenue at Current Rates
Residential Gas Service (RGS) and Volunteer Fire Department (VFD)	$ 235,565,156
Commercial Gas Service (CGS)	$ 101,736,510
Industrial Gas Service (IGS)	$ 10,313,761
As Available Gas Service (AAGS)	$ 297,778
Firm Transportation Service (Transportation Only) Rate (FT)	$ 10,375,491
Special Contract Intra-Company Sales	$ 3,117,598
Distributed Generation Gas Service (DGGS)	$ 85,273
Substitute Gas Sales Service - Commercial (SGSS)	$ 111,977
Substitute Gas Sales Service - Industrial (SGSS)	$ -
Local Gas Delivery Service (LGDS)	$ -
Sales to Ultimate Customers	**$ 361,603,544**
Other Operating Revenues:	
Late Payment Charges	$ 460,418
Miscellaneous Service Revenue	$ 73,629
Rent from Gas Property	$ 166,599
Other Gas Revenue	$ 11,693
TOTAL	**$ 362,315,883**

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
AVERAGE BILL AT CURRENT GAS RATES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

Rate Class	Customer Months	Billed Mcf	Average Consumption Per Customer, Mcf	Annual Revenue at Current Rates	Average Current Bill
Residential Gas Service (RGS) and Volunteer Fire Department (VFD)	3,678,885	17,175,181	4.7	$ 235,565,156	$ 64.03
Commercial Gas Service (CGS)	320,324	9,606,311	30.0	$ 101,736,510	$ 317.61
Industrial Gas Service (IGS)	3,329	1,681,027	505.0	$ 10,313,761	$ 3,098.45
As Available Gas Service (AAGS)	24	50,253	2,093.9	$ 297,778	$ 12,407.43
Firm Transportation Service (Transportation Only) Rate (FT)	947	15,517,227	16,385.7	$ 10,375,491	$ 10,956.17
Special Contract Intra-Company Sales	12	252,799	21,066.6	$ 3,117,598	$ 259,799.86
Distributed Generation Gas Service (DGGS)	102	75	0.7	$ 85,273	$ 836.01
Substitute Gas Sales Service - Commercial (SGSS)	12	2,212	184.4	$ 111,977	$ 9,331.42
Substitute Gas Sales Service - Industrial (SGSS)	0	0	0.0	$ -	$ -
Local Gas Delivery Service (LGDS)	0	0	0.0	$ -	$ -
Total	4,003,635	44,285,086	40,270.9	$ 361,603,544	$ 328,826.17

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
SUMMARY OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

Rate Class	Base Year Revenues at Current Rates	GLT Revenue	GSC Revenue	DSM Revenue	WNA Revenue	Total Base Year Revenues
Residential Gas Service and Volunteer Fire Dept - Rate (RGS) and Rate (VFD)	$ 161,689,445	$ 4,741,964	$ 62,376,666	$ 2,778,560	$ 3,978,520	$ 235,565,156
Commercial Gas Service - Rate (CGS)	$ 62,732,427	$ 2,013,137	$ 34,651,699	$ 1,010,406	$ 1,328,842	$ 101,736,510
Industrial Gas Service - Rate (IGS)	$ 5,433,918	$ 246,400	$ 4,424,712	$ 208,731	$ -	$ 10,313,761
As-Available Gas Service - Rate (AAGS)	$ 111,746	$ 2,135	$ 171,827	$ 12,070	$ -	$ 297,778
Firm Transportation Service (Transportation Only) Rate (FT)	$ 10,255,831	$ -	$ 107,234	$ 12,426	$ -	$ 10,375,491
Special Contract - Intra-Company Sales	$ 2,251,429	$ 1,068	$ 865,102	$ -	$ -	$ 3,117,598
Distributed Generation Gas Service (DGGS)	$ 76,476	$ 8,541	$ 256	$ -	$ -	$ 85,273
Substitute Gas Sales Service - Commercial (SGSS)	$ 103,932	$ 78	$ 7,949	$ 18	$ -	$ 111,977
Substitute Gas Sales Service - Industrial (SGSS)	$ -	$ -	$ -	$ -	$ -	$ -
Local Gas Delivery Service (LGDS)	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Sales to Ultimate Consumers and Inter-Company	$ 242,655,203	$ 7,013,323	$ 102,605,446	$ 4,022,211	$ 5,307,362	$ 361,603,544
Late Payment Charges	$ 460,418					$ 460,418
Miscellaneous Service Revenue	$ 73,629					$ 73,629
Rent from Gas Property	$ 166,599					$ 166,599
Other Gas Revenue	$ 11,693					$ 11,693
Total Sales to Ultimate Consumers and Inter-Company	$ 243,367,542	$ 7,013,323	$ 102,605,446	$ 4,022,211	$ 5,307,362	$ 362,315,883

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total MCF	Current Rates	Base Period Revenue
RATE RGS and VFD:				
Residential Gas Service (RGS) and Volunteer Fire Dept (VFD)				
Customer Days for the 12-Month Period				
Basic Service Charge, Daily	111,894,611		$ 0.65	$ 72,731,497
Distribution Cost Component		17,175,181	$ 5.1809	$ 88,982,896
Billing Adjustments				$ (24,949)
Subtotal				**$ 161,689,445**
Gas Line Tracker				$ 4,741,964
Gas Supply Clause				$ 62,376,666
Demand-Side Management				$ 2,778,560
Weather Normalization Adjustment				$ 3,978,520
Total Rate RGS and VFD				**$ 235,565,156**

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	On-Peak MCF	Off-Peak MCF	Current Rates	Base Period Revenue
RATE CGS:					
Firm Commercial Gas Service Rate (CGS)					
Customer Days for the 12-Month Period					
Basic Service Charge, Daily (meters < 5000 cfh)	9,299,288			$ 2.30	$ 21,388,362
Basic Service Charge, Daily (meters 5000 cfh or >)	441,095			$ 11.00	$ 4,852,045
Distribution Cost Component					
On-Peak Mcf		8,805,978		$ 3.8950	$ 34,299,283
Off-Peak Mcf			800,334	$ 3.3950	$ 2,717,133
Cashouts					$ -
Billing Adjustments					$ (524,397)
Subtotal					**$ 62,732,426**
Gas Transportation Service/Firm Balancing Service Rider to Rate (CGS)					
Administrative Charges, Monthly	-			$ 550.00	$ -
Customer Days for the 12-Month Period					
Basic Service Charge, Daily - Low Capacity	-			$ 2.30	$ -
Basic Service Charge, Daily - High Capacity	-			$ 11.00	$ -
Distribution Cost Component					
On-Peak Mcf		-		$ 3.8950	$ -
Off-Peak Mcf			-	$ 3.3950	$ -
Billing Adjustments					$ -
Subtotal					$ -
Gas Line Tracker					$ 2,013,137
Gas Supply Clause					$ 34,651,699
Demand-Side Management					$ 1,010,406
Weather Normalization Adjustment					$ 1,328,842
Rider PS-TS-2					
Pool Manager Fee	-			$ 75.00	$ -
Total Rate CGS					**$ 101,736,510**

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	On-Peak MCF	Off-Peak MCF	Current Rates	Base Period Revenue
RATE IGS:					
Firm Industrial Gas Service Rate (IGS)					
Customer Days for the 12-Month Period					
Basic Service Charge, Daily (meters < 5000 cfh)	58,835			$ 5.42	$ 318,886
Basic Service Charge, Daily (meters 5000 cfh or >)	38,981			$ 24.64	$ 960,492
Distribution Cost Component					
On-Peak Mcf		788,513		$ 2.7023	$ 2,130,799
Off-Peak Mcf			444,500	$ 2.2023	$ 978,922
Billing Adjustments					$ (144,675)
Cashouts					$ -
Subtotal - Retail					**$ 4,244,424**
Gas Transportation Service/Firm Balancing Service Rider to Rate (IGS)					
Administrative Charges, Monthly	108			$ 550.00	$ 59,400
Customer Days for the 12-Month Period					
Basic Service Charge, Daily (meters < 5000 cfh)	0			$ 5.42	$ -
Basic Service Charge, Daily (meters 5000 cfh or >)	3,285			$ 24.64	$ 80,942
Distribution Cost Component					
On-Peak Mcf		103,743		$ 2.7023	$ 280,344
Off-Peak Mcf			344,271	$ 2.2023	$ 758,188
Billing Adjustments					$ 8,451
Cashouts					$ (5,932)
Subtotal - TS-2 Rider					**$ 1,181,394**
Gas Line Tracker					$ 246,400
Gas Supply Clause					$ 4,424,712
Demand-Side Management					$ 208,731
Weather Normalization Adjustment					$ -
Rider PS-TS-2					
Pool Manager Fee	108			$ 75.00	$ 8,100
Total Rate IGS					**$ 10,313,761**

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF	Current Rates	Base Period Revenue
RATE AAGS:				
As Available Gas Service Rate (AAGS)				
Customer Months for the 12-Month Period				
Basic Service Charge, Monthly	24		$ 630.00	$ 15,120
Distribution Charge		50,253	$ 1.9228	$ 96,626
Billing Adjustments				$ -
Cashouts				$ -
Subtotal				**$ 111,746**
Gas Transportation Service Rider TS-2 to Rate (AAGS)				
Administrative Charges, Monthly	0		$ 550.00	$ -
Customer Months for the 12-Month Period				
Basic Service Charge, Monthly	0		$ 630.00	$ -
Distribution Charge		0	$ 1.9228	$ -
Billing Adjustments				$ -
Subtotal				**$ -**
Gas Line Tracker				$ 2,135
Gas Supply Clause				$ 171,827
Demand-Side Management				$ 12,070
Weather Normalization Adjustment				$ -
Rider PS-TS-2				
Pool Manager Fee	-		$ 75.00	$ -
Total Rate AAGS				**$ 297,778**

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF		Current Rates		Base Period Revenue
RATE FT:						
Firm Transportation Service (Transportation Only) Rate (FT)						
Administrative Charges, Monthly	947		$	550.00	$	520,850
Customer Months for the 12-Month Period						
Basic Service Charge, Monthly	947		$	750.00	$	710,250
Distribution Cost Component		15,517,227	$	0.0456	$	707,586
Demand Charge		1,137,688	$	7.38	$	8,396,136
Partial Months and Billing Adjustments					$	1,594
Cashouts					$	(149,885)
Subtotal					**$**	**10,186,531**
Gas Line Tracker					$	-
Gas Supply Clause					$	107,234
Demand-Side Management					$	12,426
Weather Normalization Adjustment					$	-
RATE PS-FT:						
Pooling Service Rate PS - FT						
Pool Manager Fee	924		$	75.00	$	69,300
Total Rate FT					**$**	**10,375,491**

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF		Current Rates		Base Period Revenue
INTRA-COMPANY SPECIAL CONTRACTS						
Intra-Company Special Contract - Sales Service						
Customer Months for the 12-Month Period						
Basic Service Charge, Monthly	12		$	750.00	$	9,000
Distribution Cost Component		252,799	$	0.3100	$	78,368
Demand Charge		198,720	$	10.8900	$	2,164,061
Billing Adjustments					$	-
Subtotal					**$**	**2,251,429**
Gas Line Tracker					$	1,068
Gas Supply Clause					$	865,102
Demand-Side Management					$	-
Weather Normalization Adjustment					$	-
Total Intra-Company Special Contract - Sales Service					**$**	**3,117,598**

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF		Current Rates		Base Period Revenue
Rate DGGS:						
Distributed Generation Gas Service (DGGS) - Sales Service						
Customer Months for the 12-Month Period						
Basic Service Charge, Monthly (meters < 5000 cfh)	90		$	165.00	$	14,850
Basic Service Charge, Monthly (meters 5000 cfh or >)	12		$	750.00	$	9,000
Distribution Charge		75	$	0.3100	$	23
Demand Charge		5,012	$	10.8900	$	54,582
Cashouts					$	-
Bill Adjustments					$	(1,980)
Subtotal					**$**	**76,476**
Gas Transportation Service Rider TS-2 to Rate (DGGS)						
Administrative Charges, Monthly	-		$	550.00	$	-
Customer Months for the 12-Month Period						
Basic Service Charge, Monthly	-		$	165.00	$	-
Distribution Cost Component		-	$	0.3100	$	-
Demand Charge		-	$	10.8900	$	-
Bill Adjustments					$	-
Cashouts					$	-
Subtotal					**$**	**-**
Gas Line Tracker					$	8,541
Gas Supply Clause					$	256
Demand-Side Management					$	-
Weather Normalization Adjustment					$	-
Rider PS-TS-2						
Pool Manager Fee	-		$	75.00	$	-
Total Rate DGGS					**$**	**85,273**

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF		Current Rates		Base Period Revenue
RATE SGSS-C:						
Substitute Gas Sales Service - Commercial (SGSS)						
Customer Months for the 12-Month Period						
Basic Service Charge, Monthly	12		$	335.00	$	4,020
Distribution Charge		2,212	$	0.4106	$	908
Demand Charge		13,808	$	7.17	$	99,003
Bill Adjustments					$	(0)
Subtotal					**$**	**103,932**
Gas Line Tracker					$	78
Gas Supply Clause					$	7,949
Demand-Side Management					$	18
Weather Normalization Adjustment					$	-
Total Rate SGSS-C					**$**	**111,977**

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF		Current Rates		Base Period Revenue
RATE SGSS-I:						
Substitute Gas Sales Service - Industrial (SGSS)						
Customer Months for the 12-Month Period						
Basic Service Charge, Monthly	-		$	750.00	$	-
Distribution Charge		-	$	0.3100	$	-
Demand Charge		-	$	10.89	$	-
Bill Adjustments					$	-
Subtotal					**$**	**-**
Gas Line Tracker					$	-
Gas Supply Clause					$	-
Demand-Side Management					$	-
Weather Normalization Adjustment					$	-
Total Rate SGSS-I					**$**	**-**

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
GAS OPERATIONS

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF		Current Rates		Base Period Revenue
RATE LGDS:						
Local Gas Delivery Service (LGDS)						
Administrative Charges, Monthly	-		$	550.00	$	-
Customer Months for the 12-Month Period						
Basic Service Charge, Monthly	-		$	750.00	$	-
Distribution Charge		-	$	0.0456	$	-
Demand Charge		-	$	7.38	$	-
Bill Adjustments					$	-
Subtotal					**$**	**-**
Gas Line Tracker					$	-
Gas Supply Clause					$	-
Demand-Side Management					$	-
Weather Normalization Adjustment					$	-
Total Rate LGDS					**$**	**-**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Forecast Period Revenues at Current and Proposed Electric Rates
for the Twelve Months Ending December 31, 2026
Electric Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

Rate Class	(1) Total Revenue at Current Rates and Mechanism at Current ROE	(2) Total Revenue at Current Rates and Mechanism at Proposed ROE	(3) Change in Mechanism Revenue Due to Change in ROE	(4) Total Revenue at Proposed Rates and Mechanism at Proposed ROE	(5) Change in Base Rate Revenue Due to Proposed Increase	(6) Percent Change in Base Revenue
			= (2) - (1)		= (4) - (2)	= (5) / (2)
Residential Service	$ 515,295,239	$ 518,010,587	$ 2,715,348	$ 570,419,141	$ 52,408,554	10.12%
Residential Time-of-Day Service	$ 260,843	$ 262,315	$ 1,472	$ 287,015	$ 24,700	9.42%
General Service	$ 176,368,658	$ 176,859,533	$ 490,875	$ 188,424,532	$ 11,564,999	6.54%
General Time-of-Day Service	$ 52,522	$ 52,726	$ 204	$ 55,787	$ 3,060	5.80%
Power Service-Secondary	$ 151,925,851	$ 152,449,882	$ 524,031	$ 162,674,166	$ 10,224,285	6.71%
Power Service-Primary	$ 6,607,824	$ 6,632,522	$ 24,699	$ 7,053,257	$ 420,734	6.34%
Time-of-Day Secondary Service	$ 132,226,373	$ 132,791,408	$ 565,036	$ 142,474,091	$ 9,682,682	7.29%
Time-of-Day Primary Service	$ 151,246,712	$ 152,069,036	$ 822,324	$ 163,955,237	$ 11,886,201	7.82%
Retail Transmission Service	$ 69,222,019	$ 69,664,488	$ 442,470	$ 74,975,381	$ 5,310,892	7.62%
Extremely High Load Factor Service	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Fluctuating Load Service	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Curtailable Service Riders	$ (2,130,243)	$ (2,130,243)	$ (0)	$ (2,130,243)	$ 0	0.00%
Lighting Energy Service	$ 369,071	$ 372,288	$ 3,217	$ 396,829	$ 24,540	6.59%
Traffic Energy Service	$ 364,148	$ 366,320	$ 2,172	$ 393,887	$ 27,567	7.53%
Outdoor Sports Lighting Service Secondary	$ 14,784	$ 14,805	$ 21	$ 14,815	$ 11	0.07%
Outdoor Sports Lighting Service Primary	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Electric Vehicle Charging Service	$ 25,520	$ 25,520	$ 0	$ 32,984	$ 7,464	29.25%
Electric Vehicle Fast Charging Service	$ 30,521	$ 30,521	$ 0	$ 30,521	$ (0)	0.00%
Electric Vehicle Supply Equipment	$ 1,933	$ 1,937	$ 4	$ 1,850	$ (88)	-4.52%
Lighting Service & Restricted Lighting Service	$ 24,199,702	$ 24,259,979	$ 60,277	$ 26,490,976	$ 2,230,997	9.20%
Special Contracts	$ 4,476,199	$ 4,503,250	$ 27,051	$ 4,916,493	$ 413,243	9.18%
Sales to Ultimate Customers	$ 1,230,557,674	$ 1,236,236,875	$ 5,679,201	$ 1,340,466,717	$ 104,229,842	8.43%
Other Operating Revenues:						
Late Payment Charge	$ 2,643,760	$ 2,643,760	$ 0	$ 2,643,760	$ 0	0.00%
Electric Service Revenues	$ 533,345	$ 533,345	$ 0	$ 788,904	$ 255,558	47.92%
Rent from Electric Property	$ 3,563,617	$ 3,563,617	$ 0	$ 3,982,043	$ 418,426	11.74%
Other Miscellaneous Revenue	$ 14,610,184	$ 14,610,184	$ 0	$ 14,601,617	$ (8,566)	-0.06%
Unadjusted Total	$ 1,251,908,580	$ 1,257,587,781	$ 5,679,201	$ 1,362,483,042	$ 104,895,261	8.34%
Imputed Revenue for Solar	$ 0	$ 0	$ 0	$ 137,436	$ 137,436	0.00%
Total	1,251,908,580	1,257,587,781	5,679,201	1,362,620,478	105,032,697	8.35%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Average Bill Comparison at Current and Proposed Electric Rates
for the Twelve Months Ending December 31, 2026
Electric Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.2-E
Page 1 of 1
Witness: T. LYONS/A. FACKLER

Rate Class	Customer Months	kWh	Average Consumption per Customer, kWh	Annual Revenue at Current Rates and Mechanism at Current ROE	Average Current Bill at Current Rates and Mechanism at Current ROE	Annual Revenue at Current Rates and Mechanism at Proposed ROE	Average Current Bill at Current Rates and Mechanism at Proposed ROE	Proposed Revenue Change	Annual Revenue at Proposed Rates and Mechanism at Proposed ROE	Average Proposed Bill	Change in Average Bill	Percent Change in Average Bill
Residential Service Rate	4,748,657	4,110,580,272	866	$ 515,295,239	$ 108.56	$ 518,010,587	$ 109.13	$ 52,408,554	$ 570,419,141	$ 120.17	$ 11.04	10.12%
Residential Time-of-Day Service Rate	1,696	2,205,002	1,300	$ 260,843	$ 153.78	$ 262,315	$ 154.65	$ 24,700	287,015	$ 169.22	$ 14.57	9.42%
Residential Service Rates	4,750,354	4,112,785,274	866	$ 515,556,082	$ 108.56	$ 518,272,902	$ 109.13	$ 52,433,254	$ 570,706,156	$ 120.17	$ 11.04	10.12%
General Service Rate	580,454	1,176,272,344	2,026	$ 176,368,658	$ 303.78	$ 176,859,533	$ 304.62	$ 11,564,999	$ 188,424,532	$ 324.54	$ 19.92	6.54%
General Time-of-Day Service Rate	48	489,661	10,101	$ 52,522	$ 1,083.46	$ 52,726	$ 1,087.67	$ 3,060	55,787	$ 1,150.80	$ 63.13	5.80%
General Service Rates	580,502	1,176,762,004	2,027	$ 176,421,180	$ 303.89	$ 176,912,259	$ 304.74	$ 11,568,060	$ 188,480,319	$ 324.66	$ 19.92	6.54%
Power Service Secondary Rate	30,904	1,254,354,914	40,589	$ 151,925,851	$ 4,916.09	$ 152,449,882	$ 4,933.04	$ 10,224,285	$ 162,674,166	$ 5,263.89	$ 330.85	6.71%
Power Service Primary Rate	715	58,837,158	82,232	$ 6,607,824	$ 9,235.23	$ 6,632,522	$ 9,269.75	$ 420,734	7,053,257	$ 9,857.77	$ 588.02	6.34%
Power Service Rates	31,619	1,313,192,072	41,531	$ 158,533,674	$ 5,013.78	$ 159,082,404	$ 5,031.14	$ 10,645,019	$ 169,727,423	$ 5,367.80	$ 336.66	6.69%
Time of Day Secondary Service Rate	7,003	1,347,165,646	192,363	$ 132,226,373	$ 18,880.72	$ 132,791,408	$ 18,961.41	$ 9,682,682	$ 142,474,091	$ 20,344.00	$ 1,382.59	7.29%
Time of Day Primary Service Rate	1,627	1,961,477,530	1,205,552	$ 151,246,712	$ 92,958.38	$ 152,069,036	$ 93,463.79	$ 11,886,201	$ 163,955,237	$ 100,769.22	$ 7,305.43	7.82%
Time of Day Service Rates	8,630	3,308,643,176	383,376	$ 283,473,084	$ 32,846.33	$ 284,860,445	$ 33,007.08	$ 21,568,883	$ 306,429,328	$ 35,506.29	$ 2,499.21	7.57%
Retail Transmission Service Rate	156	1,052,483,618	6,746,690	$ 69,222,019	$ 443,730.90	$ 69,664,488	$ 446,567.24	$ 5,310,892	$ 74,975,381	$ 480,611.42	$ 34,044.18	7.62%
Extremely High Load Factor Service Rate	0	0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Fluctuating Load Service Rate	0	0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Curtailable Service Riders	0	0	0	$ (2,130,243)	$ 0	$ (2,130,243)	$ 0	$ 0	$ (2,130,243)	$ 0	$ 0	0.00%
Special Contracts	24	64,468,000	2,686,167	$ 4,476,199	$ 186,508.30	$ 4,503,250	$ 187,635.43	$ 413,243	$ 4,916,493	$ 204,853.91	$ 17,218.48	9.18%
Lighting Energy Service Rate	2,676	4,692,244	1,753	$ 369,071	$ 137.88	$ 372,288	$ 139.09	$ 24,540	$ 396,829	$ 148.25	$ 9.16	6.59%
Traffic Energy Service Rate	18,000	3,174,111	176	$ 364,148	$ 20.19	$ 366,320	$ 20.31	$ 27,567	$ 393,887	$ 21.84	$ 1.53	7.53%
Outdoor Sports Lighting Service Secondary Rate	12	49,529	4,127	$ 14,784	$ 1,231.86	$ 14,805	$ 1,233.59	$ 11	$ 14,815	$ 1,234.47	$ 0.88	0.07%
Outdoor Sports Lighting Service Primary Rate	0	0	0	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Outdoor Sports Lighting Service Rates	12	49,529	4,127	$ 14,784	$ 1,231.86	$ 14,805	$ 1,233.59	$ 11	$ 14,815	$ 1,234.47	$ 0.88	0.07%
Electric Vehicle Charging Rate	28,619	131,934	5	$ 25,520	$ 0.97	$ 25,520	$ 0.97	$ 7,464	$ 32,984	$ 1.25	$ 0.28	28.87%
Electric Vehicle Fast Charging Service Rate	0	122,083	0	$ 30,521	$ 0	$ 30,521	$ 0	$ (0)	30,521	$ 0	$ 0	0.00%
Electric Vehicle Supply Equipment Rate	24	10,008	417	$ 1,933	$ 81	$ 1,937	$ 81	$ (88)	$ 1,850	$ 77	$ (4)	-4.52%
Electric Vehicle Rate	28,643	264,025	422	$ 57,974	$ 92.66	$ 57,978	$ 92.67	$ 7,376	$ 65,354	$ 104.46	$ 11.79	12.72%
Lighting Service and Restricted Lighting Service	1,111,344	87,385,037	79	$ 24,199,702	$ 21.88	$ 24,259,979	$ 21.93	$ 2,230,997	$ 26,490,976	$ 23.95	$ 2.02	9.21%
Total	6,531,961	11,123,899,091	1,703	1,230,557,674	$ 188.39	1,236,236,875	$ 189.26	104,229,842	1,340,466,717	$ 205.22	$ 15.96	8.43%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Summary of Proposed Electric Revenue Increase
for the Twelve Months Ending December 31, 2026
Electric Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

Rate Class	Forecast Year Revenues at Current Rates with Mechanism Revenue at Current ROE	Adjustment to Remove Fuel Adjustment Clause (FAC)	Adjustment to Remove Demand-Side Management Mechanism (DSM)	Adjustment to Remove Environmental Cost Recovery (ECR)	Adjustment to Remove Off-System Sales Adjustment Clause (OSS)	Adjustment to Remove Retired Asset Recovery Rider (RAR)	Adjustment to Remove Solar Capacity Charge	Forecast Year Base Revenues	Adjustment to Reflect Removal of Base Rate ECR Revenues	Adjusted Billings Net of ECR at Current Rates	Add Fuel Adjustment Clause (FAC)	Add Demand Side Management Mechanism (DSM)	Add Environmental Cost Recovery (ECR)	Add Off-System Sales Adjustment Clause (OSS)	Add Retired Asset Recovery Rider (RAR)	Add Solar Capacity Charge Revenues	Add Back Base ECR Revenues	Forecast Year Revenues at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Change	Percentage Change
Residential Service Rate	$ 515,295,239	$ 11,149	$ 5,621,167	$ (5,836,112)	$ (1,514,060)	$ 6,182,622	$ 328,538	$ 510,501,935	$ (20,881,748)	$ 489,620,187	$ 11,149	$ 5,621,167	$ (3,385,434)	$ (1,514,060)	$ 6,447,293	$ 328,538	$ 20,881,748	$ 518,010,587	$ 52,408,554	10.12%
Residential Time-of-Day Rate	$ 260,843	$ 6	$ 3,046	$ (3,162)	$ (812)	$ 3,350	$ 9,245	$ 249,169	$ (11,201)	$ 237,967	$ 6	$ 3,046	$ (1,833)	$ (812)	$ 3,494	$ 9,245	$ 11,201	$ 262,315	$ 24,700	9.42%
Residential Service Rates	$ 515,556,082	$ 11,155	$ 5,624,214	$ (5,839,273)	$ (1,514,872)	$ 6,185,972	$ 337,783	$ 510,751,104	$ (20,892,949)	$ 489,858,155	$ 11,155	$ 5,624,213	$ (3,387,267)	$ (1,514,872)	$ 6,450,787	$ 337,783	$ 20,892,949	$ 518,272,902	$ 52,433,254	10.12%
General Service Rate	$ 176,368,658	$ 8,042	$ 1,626,318	$ (1,013,440)	$ (431,192)	1,783,893	$ 42,913	$ 174,352,124	$ (7,986,889)	$ 166,365,235	$ 8,042	$ 1,626,318	$ (598,932)	$ (431,192)	$ 1,860,260	$ 42,913	$ 7,986,889	$ 176,859,533	$ 11,564,999	6.54%
General Time-of-Day Rate	$ 52,522	$ 3	$ 677	$ (421)	$ (180)	$ 743	$ 0	$ 51,700	$ (3,325)	$ 48,375	$ 3	$ 677	$ (249)	$ (180)	$ 774	$ 0	$ 3,325	$ 52,726	$ 3,060	5.80%
General Service Rates	$ 176,421,180	$ 8,046	$ 1,626,995	$ (1,013,862)	$ (431,371)	$ 1,784,636	$ 42,913	$ 174,403,824	$ (7,990,214)	$ 166,413,610	$ 8,046	$ 1,626,995	$ (599,181)	$ (431,371)	$ 1,861,034	$ 42,913	$ 7,990,214	$ 176,912,259	$ 11,568,060	6.54%
Power Service Secondary Rate	$ 151,925,851	$ 6,112	$ 1,740,621	$ (1,067,959)	$ (461,344)	$ 1,907,486	$ 52,772	$ 149,748,162	$ (6,779,246)	$ 142,968,916	$ 6,112	$ 1,740,621	$ (625,585)	$ (461,344)	$ 1,989,144	$ 52,772	$ 6,779,246	$ 152,449,882	$ 10,224,285	6.71%
Power Service Primary Rate	$ 6,607,824	$ 29	$ 82,224	$ (49,152)	$ (22,215)	$ 90,041	$ 0	$ 6,506,896	$ (323,391)	$ 6,183,505	$ 29	$ 82,224	$ (28,308)	$ (22,215)	$ 93,895	$ 0	$ 323,391	$ 6,632,522	$ 420,734	6.34%
Power Service Rates	$ 158,533,674	$ 6,141	$ 1,822,846	$ (1,117,111)	$ (483,559)	$ 1,997,527	$ 52,772	$ 156,255,058	$ (7,102,637)	$ 149,152,421	$ 6,141	$ 1,822,845	$ (653,892)	$ (483,559)	$ 2,083,039	$ 52,772	$ 7,102,637	$ 159,082,404	$ 10,645,019	6.69%
Time of Day Secondary Service Rate	$ 132,226,373	$ 4,794	$ 1,883,211	$ (1,122,565)	$ (500,624)	$ 2,061,155	$ 8,860	$ 129,891,541	$ (5,300,069)	$ 124,591,472	$ 4,794	$ 1,883,211	$ (645,764)	$ (500,624)	$ 2,149,391	$ 8,860	$ 5,300,069	$ 132,791,408	$ 9,682,682	7.29%
Time of Day Primary Service Rate	$ 151,246,712	$ 6,172	$ 0	$ (1,634,711)	$ (728,974)	$ 3,000,068	$ 0	$ 150,604,157	$ (5,411,466)	$ 145,192,691	$ 6,172	$ 0	$ (940,816)	$ (728,974)	$ 3,128,497	$ 0	$ 5,411,466	$ 152,069,036	$ 11,886,201	7.82%
Time fo Day Service Rates	$ 283,473,084	$ 10,966	$ 1,883,211	$ (2,757,275)	$ (1,229,599)	$ 5,061,223	$ 8,860	$ 280,495,698	$ (10,711,536)	$ 269,784,163	$ 10,966	$ 1,883,211	$ (1,586,580)	$ (1,229,599)	$ 5,277,888	$ 8,860	$ 10,711,536	$ 284,860,444	$ 21,568,883	7.57%
Retail Transmission Service Rate	$ 69,222,019	$ 5,795	$ 0	$ (862,032)	$ (395,309)	1,617,279	$ 0	$ 68,856,285	$ (2,221,537)	$ 66,634,748	$ 5,795	$ 0	$ (488,796)	$ (395,309)	$ 1,686,513	$ 0	$ 2,221,537	$ 69,664,488	$ 5,310,892	7.62%
Extremely High Load Factor Service Rate	$ 0	$ 0	$ 0	$ 0	$ 0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Fluctuating Load Service Primary Rate	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Fluctuating Load Service Transmission Rate	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Fluctuating Load Service Rate	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Curtailable Service Rider-1 Transmission	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Curtailable Service Rider-1 Primary	$ (68,890)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (68,890)	$ 0	$ (68,890)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (68,890)	$ 0	0.00%
Curtailable Service Rider-2 Transmission	$ (2,061,354)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (2,061,354)	$ 0	$ (2,061,354)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (2,061,354)	$ 0	0.00%
Curtailable Service Rider-2 Primary	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Curtailable Service Riders	$ (2,130,243)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (2,130,243)	$ 0	$ (2,130,243)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (2,130,243)	$ 0	0.00%
Special Contract Customer	$ 4,476,199	$ 341	$ 0	$ (53,977)	$ (24,599)	$ 98,617	$ 0	$ 4,455,818	$ (154,342)	$ 4,301,476	$ 341	$ 0	$ (31,148)	$ (24,599)	$ 102,839	$ 0	$ 154,342	$ 4,503,250	$ 413,243	9.18%
Lighting Energy Rate	$ 369,071	$ (120)	$ 0	$ (6,172)	$ (1,933)	$ 7,266	$ 0	$ 370,030	$ (17,784)	$ 352,247	$ (120)	$ 0	$ (3,266)	$ (1,933)	$ 7,577	$ 0	$ 17,784	$ 372,288	$ 24,540	6.59%
Traffic Energy Rate	$ 364,148	$ 4	$ 0	$ (4,209)	$ (1,222)	$ 4,891	$ 0	$ 364,685	$ (12,030)	$ 352,655	$ 4	$ 0	$ (2,247)	$ (1,222)	$ 5,100	$ 0	$ 12,030	$ 366,320	$ 27,567	7.53%
Outdoor Sports Lighting Service Secondary Rate	$ 14,784	$ 3	$ 69	$ (41)	$ (17)	$ 76	$ 0	$ 14,694	$ (714)	$ 13,980	$ 3	$ 69	$ (24)	$ (17)	$ 79	$ 0	$ 714	$ 14,805	$ 11	0.07%
Outdoor Sports Lighting Service Primary Rate	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Outdoor Sports Lighting Service Rates	$ 14,784	$ 3	$ 69	$ (41)	$ (17)	$ 76	$ 0	$ 14,694	$ (714)	$ 13,980	$ 3	$ 69	$ (24)	$ (17)	$ 79	$ 0	$ 714	$ 14,805	$ 11	0.07%
Electric Vehicle Charging Service Rate	$ 25,520	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 25,520	$ (572)	$ 24,948	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 572	$ 25,520	$ 7,464	29.25%
Electric Vehicle Supply Equipment Rate	$ 1,933	$ 0	$ 0	$ (8)	$ (4)	$ 15	$ 0	$ 1,930	$ (68)	$ 1,862	$ 0	$ 0	$ (5)	$ (4)	$ 16	$ 0	$ 68	$ 1,937	$ (88)	-4.52%
Electric Vehicle Fast Charging	$ 30,521	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 30,521	$ (1,221)	$ 29,300	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,221	$ 30,521	$ (0)	0.00%
Electric Vehicle Charging Rate	$ 57,974	$ 0	$ 0	$ (8)	$ (4)	$ 15	$ 0	$ 57,971	$ (1,861)	$ 56,110	$ 0	$ 0	$ (5)	$ (4)	$ 16	$ 0	$ 1,861	$ 57,979	$ 7,376	12.72%
Lighting Service Rate	$ 4,918,449	$ (74)	$ 0	$ (9,310)	$ (2,930)	$ 11,150	$ 0	$ 4,919,613	$ (120,177)	$ 4,799,437	$ (74)	$ 0	$ (4,840)	$ (2,930)	$ 11,627	$ 0	$ 120,177	$ 4,923,397		
Restricted Lighting Service Rate	$ 19,281,253	$ (823)	$ 0	$ (104,131)	$ (32,771)	$ 124,715	$ 0	$ 19,294,261	$ (804,814)	$ 18,489,447	$ (823)	$ 0	$ (54,140)	$ (32,771)	$ 130,054	$ 0	$ 804,814	$ 19,336,582		
Lighting and Restricted Lighting Service Rates	$ 24,199,702	$ (896)	$ 0	$ (113,441)	$ (35,701)	$ 135,865	$ 0	$ 24,213,875	$ (924,991)	$ 23,288,884	$ (896)	$ 0	$ (58,980)	$ (35,701)	$ 141,681	$ 0	$ 924,991	$ 24,259,979	$ 2,230,997	9.20%
TOTAL ULTIMATE CUSTOMERS	$1,230,557,674	$ 41,434	$ 10,957,334	$ (11,767,403)	$ (4,118,186)	$ 16,893,367	$ 442,328	$1,218,108,799	$ (50,030,595)	$1,168,078,204	$ 41,434	$ 10,957,332	$ (6,811,386)	$ (4,118,186)	$ 17,616,553	$ 442,328	$ 50,030,595	$ 1,236,236,875	$ 104,229,842	8.43%
Late Payment Charges	$ 2,643,760							$ 2,643,760										$ 2,643,760	$ 0	0.00%
Electric Service Revenues	$ 533,345							$ 533,345										$ 533,345	$ 255,558	47.92%
Rent from Electric Property	$ 3,563,617							$ 3,563,617										$ 3,563,617	$ 418,426	11.74%
Other Miscellaneous Electric Revenue	$ 14,610,184							$ 14,610,184										$ 14,610,184	$ (8,566)	-0.06%
TOTAL JURISDICTIONAL	$1,251,908,580	$ 41,434	$ 10,957,334	$ (11,767,403)	$ (4,118,186)	$ 16,893,367	$ 442,328	$1,239,459,705	$ (50,030,595)	$1,168,078,204	$ 41,434	$ 10,957,332	$ (6,811,386)	$ (4,118,186)	$ 17,616,553	$ 442,328	$ 50,030,595	$ 1,257,587,781	$ 104,895,261	8.34%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Proposed Electric Rate Increase
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Electric Operations

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TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
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Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department								
Basic Service Charge, Daily	144,438,323		$ 0.45	$ 64,997,245	$ 0.45	$ 64,997,245	$ 0.52	$ 75,107,928
Infrastructure Charge		4,111,950,648	$ 0.07161	$ 294,456,786	$ 0.07161	$ 294,456,786	$ 0.07989	$ 328,503,737
Variable Energy Charge		4,111,950,648	$ 0.03677	$ 151,196,425	$ 0.03677	$ 151,196,425	$ 0.03878	$ 159,461,446
Current Total Energy Charge			$ 0.10838		$ 0.10838		$ 0.11867	
Solar Energy Credit (Total Base Energy Charge)		(1,370,376)	$ 0.10838	$ (148,521)	$ 0.10838	$ (148,521)	$ 0.11867	$ (162,622)
Total Calculated at Base Rates				**$ 510,501,935**		**$ 510,501,935**		**$ 562,910,489**
Adjustment to Reflect Removal of Base ECR Revenue				$ (20,881,748)		$ (20,881,748)		$ (20,881,748)
Total Base Revenues Net of ECR				**$ 489,620,187**		**$ 489,620,187**		**$ 542,028,741**
Net Metering Service				$ 0		$ 0		$ 0
FAC Mechanism Revenue				$ 11,149		$ 11,149		$ 11,149
DSM Mechanism Revenue				$ 5,621,167		$ 5,621,167		$ 5,621,167
ECR Mechanism Revenue				$ (5,836,112)		$ (3,385,434)		$ (3,385,434)
OSS Mechanism Revenue				$ (1,514,060)		$ (1,514,060)		$ (1,514,060)
RAR Mechanism Revenue				$ 6,182,622		$ 6,447,293		$ 6,447,293
Solar Share Program Rider Revenue (Solar Capacity Charge)				$ 328,538		$ 328,538		$ 328,538
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
EV Monthly Charging Unit Fee Revenue (Rent from Electric Property)				$ 0		$ 0		$ 0
ECR Base Revenue				$ 20,881,748		$ 20,881,748		$ 20,881,748
Total Revenues				**$ 515,295,239**		**$ 518,010,587**		**$ 570,419,141**
Proposed Change								**$ 52,408,554**
Percentage Change								10.12%
Total Base Period Adjusted Revenues								

LOUISVILLE GAS AND ELECTRIC COMPANY
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Witness: T. LYONS/A. FACKLER

	Customer Days	Demand, kW	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
RESIDENTIAL RATE RTOD, Residential Time-of-Day Demand and Residential Time-of-Day Energy									
Basic Service Charge, Daily	51,597			$ 0.45	$ 23,219	$ 0.45	$ 23,219	$ 0.52	$ 26,831
Energy Charge (RTOD-Demand only), Infrastructure Charge			341,612	$ 0.02329	$ 7,956	$ 0.02329	$ 7,956	$ 0.02597	$ 8,872
Energy Charge (RTOD-Demand only), Variable Energy Charge			341,612	$ 0.03677	$ 12,561	$ 0.03677	$ 12,561	$ 0.03878	$ 13,248
Current Total Energy Charge (RTOD-Demand only)				$ 0.06006		$ 0.06006		$ 0.06475	
Energy Charge, Off-Peak (RTOD-Energy only), Infrastructure Charge			1,563,902	$ 0.05121	$ 80,087	$ 0.05121	$ 80,087	$ 0.05710	$ 89,299
Energy Charge, Off-Peak (RTOD-Energy only), Variable Energy Charge			1,563,902	$ 0.03677	$ 57,505	$ 0.03677	$ 57,505	$ 0.03878	$ 60,648
Total Current Energy Charge, Off-Peak (RTOD-Energy only)				$ 0.08798		$ 0.08798		$ 0.09588	
Energy Charge, Peak (RTOD-Energy only), Infrastructure Charge			322,590	$ 0.14796	$ 47,730	$ 0.14796	$ 47,730	$ 0.16497	$ 53,218
Energy Charge, Peak (RTOD-Energy only), Variable Energy Charge			322,590	$ 0.03677	$ 11,862	$ 0.03677	$ 11,862	$ 0.03878	$ 12,510
Total Current Energy Charge, Peak (RTOD-Energy only)				$ 0.18473		$ 0.18473		$ 0.20375	
Solar Energy Credit (RTOD-Demand only) (Total Base Energy Charge)			0	$ 0.06006	$ 0	$ 0.06006	$ 0	$ 0.06475	$ 0
Solar Energy Credit, Off-Peak (RTOD-Energy only) (Total Base Energy Charge)			0	$ 0.08798	$ 0	$ 0.08798	$ 0	$ 0.09588	$ 0
Solar Energy Credit, Peak (RTOD-Energy only) (Total Base Energy Charge)			(23,103)	$ 0.18473	$ (4,268)	$ 0.18473	$ (4,268)	$ 0.20375	$ (4,707)
Peak Demand		898		$ 9.16	$ 8,221	$ 9.16	$ 8,221	$ 10.21	$ 9,163
Base Demand		1,028		$ 4.18	$ 4,295	$ 4.18	$ 4,295	$ 4.66	$ 4,788
Total Calculated at Base Rates					**$ 249,169**		**$ 249,169**		**$ 273,869**
Adjustment to Reflect Removal of Base ECR Revenue					$ (11,201)		$ (11,201)		$ (11,201)
Total Base Revenues Net of ECR					**$ 237,968**		**$ 237,968**		**$ 262,668**
Net Metering Service					$ 0		$ 0		$ 0
FAC Mechanism Revenue					$ 6		$ 6		$ 6
DSM Mechanism Revenue					$ 3,046		$ 3,046		$ 3,046
ECR Mechanism Revenue					$ (3,162)		$ (1,833)		$ (1,833)
OSS Mechanism Revenue					$ (812)		$ (812)		$ (812)
RAR Mechanism Revenue					$ 3,350		$ 3,494		$ 3,494
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 9,245		$ 9,245		$ 9,245
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
EV Monthly Charging Unit Fee Revenue (Rent from Electric Property)					$ 0		$ 0		$ 0
ECR Base Revenue					$ 11,201		$ 11,201		$ 11,201
Total Revenues					**$ 260,843**		**$ 262,315**		**$ 287,015**
Proposed Change									**$ 24,700**
Percentage Change									9.42%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Proposed Electric Rate Increase
for the Twelve Months Ending December 31, 2026
Electric Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
GENERAL SERVICE RATE GS								
Single Phase Basic Service Charge, Daily	11,257,487		$ 1.16	$ 13,058,685	$ 1.16	$ 13,058,685	$ 1.28	$ 14,409,584
Single Phase Infrastructure Energy Charge		346,662,027	$ 0.08934	$ 30,970,785	$ 0.08934	$ 30,970,785	$ 0.09578	$ 33,203,289
Single Phase Variable Energy Charge		346,662,027	$ 0.03772	$ 13,076,092	$ 0.03772	$ 13,076,092	$ 0.03893	$ 13,495,553
Current Single Phase Total Energy Charge			$ 0.12706		$ 0.12706		$ 0.13471	
Three Phase Basic Service Charge, Daily	6,397,986		$ 1.85	$ 11,836,275	$ 1.85	$ 11,836,275	$ 2.04	$ 13,051,892
Three Phase Infrastructure Energy Charge		829,747,029	$ 0.08934	$ 74,129,600	$ 0.08934	$ 74,129,600	$ 0.09578	$ 79,473,170
Three Phase Variable Energy Charge		829,747,029	$ 0.03772	$ 31,298,058	$ 0.03772	$ 31,298,058	$ 0.03893	$ 32,302,052
Current Three Phase Total Energy Charge			$ 0.12706		$ 0.12706		$ 0.13471	
Solar Energy Credit (Total Base Energy Charge)		(136,712)	$ 0.12706	$ (17,371)	$ 0.12706	$ (17,371)	$ 0.13471	$ (18,416)
Total Calculated at Base Rates				**$ 174,352,124**		**$ 174,352,124**		**$ 185,917,123**
Adjustment to Reflect Removal of Base ECR Revenue				$ (7,986,889)		$ (7,986,889)		$ (7,986,889)
Total Base Revenues Net of ECR				**$ 166,365,235**		**$ 166,365,235**		**$ 177,930,234**
Net Metering Service				$ 0		$ 0		$ 0
FAC Mechanism Revenue				$ 8,042		$ 8,042		$ 8,042
DSM Mechanism Revenue				$ 1,626,318		$ 1,626,318		$ 1,626,318
ECR Mechanism Revenue				$ (1,013,440)		$ (598,932)		$ (598,932)
OSS Mechanism Revenue				$ (431,192)		$ (431,192)		$ (431,192)
RAR Mechanism Revenue				$ 1,783,893		$ 1,860,260		$ 1,860,260
Solar Share Program Rider Revenue (Solar Capacity Charge)				$ 42,913		$ 42,913		$ 42,913
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
EV Monthly Charging Unit Revenue (Rent from Electric Property)				$ 0		$ 0		$ 0
ECR Base Revenue				$ 7,986,889		$ 7,986,889		$ 7,986,889
Total Revenues				**$ 176,368,658**		**$ 176,859,533**		**$ 188,424,532**
Proposed Change								**$ 11,564,999**
Percentage Change								6.54%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
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for the Twelve Months Ending December 31, 2026
Electric Operations

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TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand, kW	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
GENERAL RATE GTOD, General Time-of-Day Demand and General Time-of-Day Energy									
Single Phase Basic Service Charge, Daily	737			$ 1.16	$ 855	$ 1.16	$ 855	$ 1.28	$ 944
Single Phase Energy Charge (GTOD-Demand only), Infrastructure Charge			0	$ 0.02932	$ 0	$ 0.02932	$ 0	$ 0.03143	$ 0
Single Phase Energy Charge (GTOD-Demand only), Variable Energy Charge			0	$ 0.03772	$ 0	$ 0.03772	$ 0	$ 0.03893	$ 0
Current Total Energy Charge (Single Phase GTOD-Demand only)				$ 0.06704		$ 0.06704		$ 0.07036	
Single Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge			38,260	$ 0.05043	$ 1,929	$ 0.05043	$ 1,929	$ 0.05406	$ 2,068
Single Phase Energy Charge, Off-Peak (GTOD-Energy only), Variable Energy Charge			38,260	$ 0.03772	$ 1,443	$ 0.03772	$ 1,443	$ 0.03893	$ 1,489
Current Total Energy Charge, Off-Peak (RTOD-Energy only)				$ 0.08815		$ 0.08815		$ 0.09299	
Single Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge			622	$ 0.21655	$ 135	$ 0.21655	$ 135	$ 0.23216	$ 144
Single Phase Energy Charge, Peak (GTOD-Energy only), Variable Energy Charge			622	$ 0.03772	$ 23	$ 0.03772	$ 23	$ 0.03893	$ 24
Total Single Phase Energy Charge, Peak (GTOD-Energy only)				$ 0.25427		$ 0.25427		$ 0.27109	
Solar Energy Credit (Single Phase GTOD-Demand only) (Total Base Energy Charge)			0	$ 0.06704	$ 0	$ 0.06704	$ 0	$ 0.07036	$ 0
Solar Energy Credit, Off-Peak (Single Phase GTOD-Energy only) (Total Base Energy Charge)			0	$ 0.08815	$ 0	$ 0.08815	$ 0	$ 0.09299	$ 0
Solar Energy Credit, Peak (Single Phase GTOD-Energy only) (Total Base Energy Charge)			0	$ 0.25427	$ 0	$ 0.25427	$ 0	$ 0.27109	$ 0
Solar Energy Credit, Peak (Single Phase GTOD-Energy only) (Total Base Energy Charge)			0	$ 0.25427	$ 0	$ 0.25427	$ 0	$ 0.27109	
Single Phase Peak Demand		0		$ 11.75	$ 0	$ 11.75	$ 0	$ 12.60	$ 0
Single Phase Base Demand		0		$ 5.37	$ 0	$ 5.37	$ 0	$ 5.76	$ 0

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Proposed Electric Rate Increase
for the Twelve Months Ending December 31, 2026
Electric Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand, kW	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
GENERAL RATE GTOD, General Time-of-Day Demand and General Time-of-Day Energy, continued									
Three Phase Basic Service Charge, Daily	737			$ 1.85	$ 1,364	$ 1.85	$ 1,364	$ 2.04	$ 1,504
Three Phase Energy Charge (GTOD-Demand only), Infrastructure Charge			450,779	$ 0.02932	$ 13,217	$ 0.02932	$ 13,217	$ 0.03143	$ 14,168
Three Phase Energy Charge (GTOD-Demand only), Variable Energy Charge			450,779	$ 0.03772	$ 17,003	$ 0.03772	$ 17,003	$ 0.03893	$ 17,549
Total Energy Charge (GTOD-Demand only)				$ 0.06704		$ 0.06704		$ 0.07036	
Three Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge			0	$ 0.05043	$ 0	$ 0.05043	$ 0	$ 0.05406	$ 0
Three Phase Energy Charge, Off-Peak (GTOD-Energy only), Variable Energy Charge			0	$ 0.03772	$ 0	$ 0.03772	$ 0	$ 0.03893	$ 0
Three Phase Total Energy Charge, Off-Peak (GTOD-Energy only)				$ 0.08815		$ 0.08815		$ 0.09299	
Three Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge			0	$ 0.21655	$ 0	$ 0.21655	$ 0	$ 0.23216	$ 0
Three Phase Energy Charge, Peak (GTOD-Energy only), Variable Energy Charge			0	$ 0.03772	$ 0	$ 0.03772	$ 0	$ 0.03893	$ 0
Three Phase Total Energy Charge, Peak (GTOD-Energy only)				$ 0.25427		$ 0.25427		$ 0.27109	
Three Phase Solar Energy Credit (GTOD-Demand only) (Total Base Energy Charge)			0	$ 0.06704	$ 0	$ 0.06704	$ 0	$ 0.07036	$ 0
Three Phase Solar Energy Credit, Off-Peak (GTOD-Energy only) (Total Base Energy Charge)			0	$ 0.08815	$ 0	$ 0.08815	$ 0	$ 0.09299	$ 0
Three Phase Solar Energy Credit, Peak (GTOD-Energy only) (Total Base Energy Charge)			0	$ 0.25427	$ 0	$ 0.25427	$ 0	$ 0.27109	$ 0
Three Phase Peak Demand		900		$ 11.75	$ 10,575	$ 11.75	$ 10,575	$ 12.60	$ 11,340
Three Phase Base Demand		960		$ 5.37	$ 5,155	$ 5.37	$ 5,155	$ 5.76	$ 5,530
Total Calculated at Base Rates					**$ 51,700**		**$ 51,700**		**$ 54,760**
Adjustment to Reflect Removal of Base ECR Revenue					$ (3,325)		$ (3,325)		$ (3,325)
Total Base Revenues Net of ECR					**$ 48,375**		**$ 48,375**		**$ 51,436**
FAC Mechanism Revenue					$ 3		$ 3		$ 3
DSM Mechanism Revenue					$ 677		$ 677		$ 677
ECR Mechanism Revenue					$ (421)		$ (249)		$ (249)
OSS Mechanism Revenue					$ (180)		$ (180)		$ (180)
RAR Mechanism Revenue					$ 743		$ 774		$ 774
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
EV Monthly Charging Unit Revenue (Rent from Electric Property)					$ 0		$ 0		$ 0
ECR Base Revenue					$ 3,325		$ 3,325		$ 3,325
Total Revenues					**$ 52,522**		**$ 52,726**		**$ 55,787**
Proposed Change									**$ 3,060**
Percentage Change									5.80%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Proposed Electric Rate Increase
for the Twelve Months Ending December 31, 2026
Electric Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand, kW/kVA	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
POWER SERVICE RATE PS-Secondary									
Basic Service Charge, Daily	939,996			$ 2.95	$ 2,772,988	$ 2.95	$ 2,772,988	$ 3.01	$ 2,829,388
Energy Charge			1,254,468,997	$ 0.03874	$ 48,598,129	$ 0.03874	$ 48,598,129	$ 0.03891	$ 48,811,389
Summer Demand, kW		1,618,321		$ 28.41	$ 45,976,498	$ 28.41	$ 45,976,498		$ 0
Winter Demand, kW		2,086,185		$ 25.12	$ 52,404,967	$ 25.12	$ 52,404,967		$ 0
Demand kVA Base		5,133,263						$ 4.67	$ 23,972,338
Demand kVA Intermediate		3,891,059						$ 9.63	$ 37,470,901
Demand kVA Peak		3,775,593						$ 12.42	$ 46,892,870
Redundant Capacity Rider		0		$ 1.90	$ 0	$ 1.90	$ 0	$ 3.74	$ 0
Power Factor Adjustment					$ 0		$ 0	$ -	$ 0
Solar Energy Credit (Total Base Energy Charge)			(114,083)	$ 0.03874	$ (4,420)	$ 0.03874	$ (4,420)	$ 0.03891	$ (4,439)
Total Calculated at Base Rates					**$ 149,748,162**		**$ 149,748,162**		**$ 159,972,447**
Adjustment to Reflect Removal of Base ECR Revenue					$ (6,779,246)		$ (6,779,246)		$ (6,779,246)
Total Base Revenues Net of ECR					**$ 142,968,916**		**$ 142,968,916**		**$ 153,193,201**
FAC Mechanism Revenue					$ 6,112		$ 6,112		$ 6,112
DSM Mechanism Revenue					$ 1,740,621		$ 1,740,621		$ 1,740,621
ECR Mechanism Revenue					$ (1,067,959)		$ (625,585)		$ (625,585)
OSS Mechanism Revenue					$ (461,344)		$ (461,344)		$ (461,344)
RAR Mechanism Revenue					$ 1,907,486		$ 1,989,144		$ 1,989,144
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 52,772		$ 52,772		$ 52,772
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
EV Monthly Charging Unit Revenue (Rent from Electric Property)					$ 0		$ 0		$ 0
ECR Base Revenue					$ 6,779,246		$ 6,779,246		$ 6,779,246
Total Revenues					**$ 151,925,851**		**$ 152,449,882**		**$ 162,674,166**
Proposed Change									**$ 10,224,285**
Percentage Change									6.71%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Proposed Electric Rate Increase
for the Twelve Months Ending December 31, 2026
Electric Operations

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	Customer Days	Demand, kW/kVA	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
POWER SERVICE RATE PS-Primary									
Basic Service Charge, Daily	21,763			$ 7.89	$ 171,711	$ 7.89	$ 171,711	$ 8.38	$ 182,375
Energy Charge			58,837,158	$ 0.03791	$ 2,230,517	$ 0.03791	$ 2,230,517	$ 0.03807	$ 2,239,931
Summer Demand, kW		77,451		$ 24.98	$ 1,934,719	$ 24.98	$ 1,934,719		$ 0
Winter Demand, kW		99,266		$ 21.86	$ 2,169,950	$ 21.86	$ 2,169,950		$ 0
Demand kVA Base		246,732						$ 2.63	$ 648,905
Demand kVA Intermediate		186,305						$ 9.11	$ 1,697,238
Demand kVA Peak		178,592						$ 12.09	$ 2,159,182
Redundant Capacity Rider		0		$ 1.28	$ 0	$ 1.28	$ 0	$ 2.92	$ 0
Power Factor Adjustment					$ 0		$ 0		$ 0
Solar Energy Credit (Total Base Energy Charge)			0	$ 0.03791	$ 0	$ 0.03791	$ 0	$ 0.03807	$ 0
Total Calculated at Base Rates					**$ 6,506,896**		**$ 6,506,896**		**$ 6,927,630**
Adjustment to Reflect Removal of Base ECR Revenue					$ (323,391)		$ (323,391)		$ (323,391)
Total Base Revenues Net of ECR					**$ 6,183,505**		**$ 6,183,505**		**$ 6,604,239**
FAC Mechanism Revenue					$ 29		$ 29		$ 29
DSM Mechanism Revenue					$ 82,224		$ 82,224		$ 82,224
ECR Mechanism Revenue					$ (49,152)		$ (28,308)		$ (28,308)
OSS Mechanism Revenue					$ (22,215)		$ (22,215)		$ (22,215)
RAR Mechanism Revenue					$ 90,041		$ 93,895		$ 93,895
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
EV Monthly Charging Unit Revenue (Rent from Electric Property)					$ 0		$ 0		$ 0
ECR Base Revenue					$ 323,391		$ 323,391		$ 323,391
Total Revenues					**$ 6,607,824**		**$ 6,632,522**		**$ 7,053,257**
Proposed Change									**$ 420,734**
Percentage Change									6.34%

LOUISVILLE GAS AND ELECTRIC COMPANY
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for the Twelve Months Ending December 31, 2026
Electric Operations

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	Customer Days	Demand, kVA	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
TIME OF DAY SECONDARY SERVICE RATE TODS									
Basic Service Charge, Daily	213,015			$ 6.58	$ 1,401,640	$ 6.58	$ 1,401,640	$ 6.58	$ 1,401,640
Energy Charge			1,347,211,659	$ 0.03470	$ 46,748,245	$ 0.03470	$ 46,748,245	$ 0.03885	$ 52,339,173
Demand kVA Base		4,806,000		$ 3.76	$ 18,070,560	$ 3.76	$ 18,070,560	$ 3.95	$ 18,983,700
Demand kVA Intermediate		3,628,687		$ 7.79	$ 28,267,472	$ 7.79	$ 28,267,472	$ 8.17	$ 29,646,373
Demand kVA Peak		3,533,568		$ 10.01	$ 35,371,020	$ 10.01	$ 35,371,020	$ 10.51	$ 37,137,804
Redundant Capacity Rider		18,000		$ 1.90	$ 34,200	$ 1.90	$ 34,200	$ 3.74	$ 67,320
Solar Energy Credit (Total Base Energy Charge)			(46,013)	$ 0.03470	$ (1,597)	$ 0.03470	$ (1,597)	$ 0.03885	$ (1,788)
Total Calculated at Base Rates					**$ 129,891,541**		**$ 129,891,541**		**$ 139,574,223**
Adjustment to Reflect Removal of Base ECR Revenue					$ (5,300,069)		$ (5,300,069)		$ (5,300,069)
Total Base Revenues Net of ECR					**$ 124,591,472**		**$ 124,591,472**		**$ 134,274,154**
FAC Mechanism Revenue					$ 4,794		$ 4,794		$ 4,794
DSM Mechanism Revenue					$ 1,883,211		$ 1,883,211		$ 1,883,211
ECR Mechanism Revenue					$ (1,122,565)		$ (645,764)		$ (645,764)
OSS Mechanism Revenue					$ (500,624)		$ (500,624)		$ (500,624)
RAR Mechanism Revenue					$ 2,061,155		$ 2,149,391		$ 2,149,391
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 8,860		$ 8,860		$ 8,860
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
EV Monthly Charging Unit Revenue (Rent from Electric Property)					$ 0		$ 0		$ 0
ECR Base Revenue					$ 5,300,069		$ 5,300,069		$ 5,300,069
Total Revenues					**$ 132,226,373**		**$ 132,791,408**		**$ 142,474,091**
Proposed Change									**$ 9,682,682**
Percentage Change									7.29%

LOUISVILLE GAS AND ELECTRIC COMPANY
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	Customer Days	Demand, kVA	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
TIME OF DAY PRIMARY SERVICE RATE TODP									
Basic Service Charge, Daily	49,489			$ 10.84	$ 536,461	$ 10.84	$ 536,461	$ 13.23	$ 654,740
Energy Charge			1,961,477,530	$ 0.03174	$ 62,257,297	$ 0.03174	$ 62,257,297	$ 0.03797	$ 74,477,302
Demand kVA Base		5,168,542		$ 2.45	$ 12,662,928	$ 2.45	$ 12,662,928	$ 2.45	$ 12,662,928
Demand kVA Intermediate		4,265,624		$ 7.74	$ 33,015,930	$ 7.74	$ 33,015,930	$ 7.69	$ 32,802,649
Demand kVA Peak		4,189,792		$ 10.03	$ 42,023,616	$ 10.03	$ 42,023,616	$ 9.94	$ 41,646,535
Redundant Capacity Rider		84,317		$ 1.28	$ 107,926	$ 1.28	$ 107,926	$ 2.92	$ 246,205
Solar Energy Credit (Total Base Energy Charge)			0	$ 0.03174	$ 0	$ 0.03174	$ 0	$ 0.03797	$ 0
Economic Development Rider					$ 0		$ 0		$ 0
Total Calculated at Base Rates					**$ 150,604,157**		**$ 150,604,157**		**$ 162,490,358**
Adjustment to Reflect Removal of Base ECR Revenue					$ (5,411,466)		$ (5,411,466)		$ (5,411,466)
Total Base Revenues Net of ECR					**$ 145,192,691**		**$ 145,192,691**		**$ 157,078,892**
FAC Mechanism Revenue					$ 6,172		$ 6,172		$ 6,172
DSM Mechanism Revenue					$ 0		$ 0		$ 0
ECR Mechanism Revenue					$ (1,634,711)		$ (940,816)		$ (940,816)
OSS Mechanism Revenue					$ (728,974)		$ (728,974)		$ (728,974)
RAR Mechanism Revenue					$ 3,000,068		$ 3,128,497		$ 3,128,497
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
EV Monthly Charging Unit Revenue (Rent from Electric Property)					$ 0		$ 0		$ 0
ECR Base Revenue					$ 5,411,466		$ 5,411,466		$ 5,411,466
Total Revenues					**$ 151,246,712**		**$ 152,069,036**		**$ 163,955,237**
Proposed Change									**$ 11,886,201**
Percentage Change									7.82%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Proposed Electric Rate Increase
for the Twelve Months Ending December 31, 2026
Electric Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand, kVA	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
RETAIL TRANSMISSION SERVICE RATE RTS									
Basic Service Charge, Daily	4,745			$ 49.28	$ 233,834	$ 49.28	$ 233,834	$ 63.54	$ 301,497
Energy Charge			1,052,483,618	$ 0.03137	$ 33,016,411	$ 0.03137	$ 33,016,411	$ 0.03721	$ 39,162,915
Demand kVA Base		2,229,120		$ 1.93	$ 4,302,201	$ 1.93	$ 4,302,201	$ 1.93	$ 4,302,201
Demand kVA Intermediate		1,928,317		$ 7.41	$ 14,288,830	$ 7.41	$ 14,288,830	$ 7.19	$ 13,864,600
Demand kVA Peak		1,774,245		$ 9.59	$ 17,015,010	$ 9.59	$ 17,015,010	$ 9.32	$ 16,535,964
Solar Energy Credit (Total Base Energy Charge)			0	$ 0.03137	$ 0	$ 0.03137	$ 0	$ 0.03721	$ 0
Total Calculated at Base Rates					**$ 68,856,285**		**$ 68,856,285**		**$ 74,167,177**
Adjustment to Reflect Removal of Base ECR Revenue					$ (2,221,537)		$ (2,221,537)		$ (2,221,537)
Total Base Revenues Net of ECR					**$ 66,634,748**		**$ 66,634,748**		**$ 71,945,640**
FAC Mechanism Revenue					$ 5,795		$ 5,795		$ 5,795
DSM Mechanism Revenue					$ 0		$ 0		$ 0
ECR Mechanism Revenue					$ (862,032)		$ (488,796)		$ (488,796)
OSS Mechanism Revenue					$ (395,309)		$ (395,309)		$ (395,309)
RAR Mechanism Revenue					$ 1,617,279		$ 1,686,513		$ 1,686,513
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
EV Monthly Charging Unit Revenue (Rent from Electric Property)					$ 0		$ 0		$ 0
ECR Base Revenue					$ 2,221,537		$ 2,221,537		$ 2,221,537
Total Revenues					**$ 69,222,019**		**$ 69,664,488**		**$ 74,975,381**
Proposed Change									**$ 5,310,892**
Percentage Change									7.62%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Proposed Electric Rate Increase
for the Twelve Months Ending December 31, 2026
Electric Operations

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WORK PAPER REFERENCE NO(S):

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	Customer Days	Demand, kVA	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
EXTREMELY HIGH LOAD FACTOR SERVICES RATE EHLF									
Basic Service Charge, Daily	0			$ 0	$ 0	$ 0	$ 0	$ 63.54	$ 0
Energy Charge			0	$ 0	$ 0	$ 0	$ 0	$ 0.03721	$ 0
Demand kVA		0		$ 0	$ 0	$ 0	$ 0	$ 18.44	$ 0
Solar Energy Credit (Total Base Energy Charge)			0	$ 0	$ 0	$ 0	$ 0	$ 0.03721	$ 0
Total Calculated at Base Rates					**$ 0**		**$ 0**		**$ 0**
Adjustment to Reflect Removal of Base ECR Revenue					$ 0		$ -		$ -
Total Base Revenues Net of ECR					**$ 0**		**$ 0**		**$ 0**
FAC Mechanism Revenue					$ 0		$ 0		$ 0
DSM Mechanism Revenue					$ 0		$ 0		$ 0
ECR Mechanism Revenue					$ 0		$ 0		$ 0
OSS Mechanism Revenue					$ 0		$ 0		$ 0
RAR Mechanism Revenue					$ 0		$ 0		$ 0
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
EV Monthly Charging Unit Revenue (Rent from Electric Property)					$ 0		$ 0		$ 0
ECR Base Revenue					$ 0		$ 0		$ 0
Total Revenues					**$ 0**		**$ 0**		**$ 0**
Proposed Change									**$ 0**
Percentage Change									0.00%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
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Electric Operations

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	Customer Days	Demand, kVA	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
FLUCTUATING LOAD SERVICE RATE FLS									
Primary Delivery									
Basic Service Charge, Daily	0			$ 10.84	$ 0	$ 10.84	$ 0	$ 13.98	$ 0
Energy Charge			0	$ 0.03668	$ 0	$ 0.03668	$ 0	$ 0.04351	$ 0
Demand kVA Base		0		$ 2.32	$ 0	$ 2.32	$ 0	$ 2.32	$ 0
Demand kVA Intermediate		0		$ 7.33	$ 0	$ 7.33	$ 0	$ 7.14	$ 0
Demand kVA Peak		0		$ 9.57	$ 0	$ 9.57	$ 0	$ 9.33	$ 0
Solar Energy Credit (Total Base Energy Charge)			0	$ 0.03668	$ 0	$ 0.03668	$ 0	$ 0.04351	$ 0
Transmission Delivery									
Basic Service Charge, Daily	0			$ 49.28	$ 0	$ 49.28	$ 0	$ 63.54	$ 0
Energy Charge			0	$ 0.03615	$ 0	$ 0.03615	$ 0	$ 0.04288	$ 0
Demand kVA Base		0		$ 1.67	$ 0	$ 1.67	$ 0	$ 1.67	$ 0
Demand kVA Intermediate		0		$ 6.99	$ 0	$ 6.99	$ 0	$ 6.81	$ 0
Demand kVA Peak		0		$ 9.18	$ 0	$ 9.18	$ 0	$ 8.95	$ 0
Solar Energy Credit (Total Base Energy Charge)			0	$ 0.03615	$ 0	$ 0.03615	$ 0	$ 0.04288	$ 0
Total Calculated at Base Rates					**$ 0**		**$ 0**		**$ 0**
Adjustment to Reflect Removal of Base ECR Revenue					$ 0		$ -		$ -
Total Base Revenues Net of ECR					**$ 0**		**$ 0**		**$ 0**
FAC Mechanism Revenue					$ 0		$ 0		$ 0
DSM Mechanism Revenue					$ 0		$ 0		$ 0
ECR Mechanism Revenue					$ 0		$ 0		$ 0
OSS Mechanism Revenue					$ 0		$ 0		$ 0
RAR Mechanism Revenue					$ 0		$ 0		$ 0
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
EV Monthly Charging Unit Revenue (Rent from Electric Property)					$ 0		$ 0		$ 0
ECR Base Revenue					$ 0		$ 0		$ 0
Total Revenues					**$ 0**		**$ 0**		**$ 0**
Proposed Change									**$ 0**
Percentage Change									0.00%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
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	Curtailable Demand, kVA	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
CURTAILABLE SERVICE RIDERS							
CSR-1: Option A - Transmission Voltage Service	0	$ (3.56)	$ 0	$ (3.56)	$ 0	$ (3.56)	$ 0
CSR-1: Option A - Primary Voltage Service	18,771	$ (3.67)	$ (68,890)	$ (3.67)	$ (68,890)	$ (3.67)	$ (68,890)
CSR-1: Option B - Transmission Voltage Service	0	$ (3.56)	$ 0	$ (3.56)	$ 0	$ (3.56)	$ 0
CSR-1: Option B - Primary Voltage Service	0	$ (3.67)	$ 0	$ (3.67)	$ 0	$ (3.67)	$ 0
Non-Compliance Charge	0	$ 16.00	$ 0	$ 16.00	$ 0	$ 16.00	$ 0
Automatic Buy-Through Revenue			$ 0		$ 0		$ 0
CSR-2: Option A - Transmission Voltage Service	349,382	$ (5.90)	$ (2,061,354)	$ (5.90)	$ (2,061,354)	$ (5.90)	$ (2,061,354)
CSR-2: Option A - Primary Voltage Service	0	$ (6.00)	$ 0	$ (6.00)	$ 0	$ (6.00)	$ 0
CSR-2: Option B - Transmission Voltage Service	0	$ (5.90)	$ 0	$ (5.90)	$ 0	$ (5.90)	$ 0
CSR-2: Option B - Primary Voltage Service	0	$ (6.00)	$ 0	$ (6.00)	$ 0	$ (6.00)	$ 0
Non-Compliance Charge	0	$ 16.00	$ 0	$ 16.00	$ 0	$ 16.00	$ 0
Automatic Buy-Through Revenue			$ 0		$ 0		$ 0
Total Calculated at Base Rates			**$ (2,130,243)**		**$ (2,130,243)**		**$ (2,130,243)**
Correction Factor			1.000000		1.000000		1.000000
Total After Application of Correction Factor			**$ (2,130,243)**		**$ (2,130,243)**		**$ (2,130,243)**
Total Revenues			**$ (2,130,243)**		**$ (2,130,243)**		**$ (2,130,243)**
Proposed Change							**$ 0**
Percentage Change							0.00%

LOUISVILLE GAS AND ELECTRIC COMPANY
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WORK PAPER REFERENCE NO(S):

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	Customer Days	Demand, kW	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
SPECIAL CONTRACT									
Basic Service Charge, Daily	730			$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Energy Charge			64,468,000	$ 0.03660	$ 2,359,529	$ 0.03660	$ 2,359,529	$ 0.03874	$ 2,497,490
Demand, kW		115,181		$ 18.20	$ 2,096,289	$ 18.20	$ 2,096,289	$ 20.59	$ 2,371,571
Total Calculated at Base Rates					**$ 4,455,818**		**$ 4,455,818**		**$ 4,869,062**
Adjustment to Reflect Removal of Base ECR Revenue					$ (154,342)		$ (154,342)		$ (154,342)
Total Base Revenues Net of ECR					**$ 4,301,476**		**$ 4,301,476**		**$ 4,714,719**
FAC Mechanism Revenue					$ 341		$ 341		$ 341
DSM Mechanism Revenue					$ 0		$ 0		$ 0
ECR Mechanism Revenue					$ (53,977)		$ (31,148)		$ (31,148)
OSS Mechanism Revenue					$ (24,599)		$ (24,599)		$ (24,599)
RAR Mechanism Revenue					$ 98,617		$ 102,839		$ 102,839
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
ECR Base Revenue					$ 154,342		$ 154,342		$ 154,342
Total Revenues					**$ 4,476,199**		**$ 4,503,250**		**$ 4,916,493**
Proposed Change									**$ 413,243**
Percentage Change									9.18%

LOUISVILLE GAS AND ELECTRIC COMPANY
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	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
LIGHTING ENERGY SERVICE RATE LE								
Basic Service Charge, Daily	81,395		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Energy Charge		4,692,244	$ 0.07886	$ 370,030	$ 0.07886	$ 370,030	$ 0.08409	$ 394,571
Total Calculated at Base Rates				**$ 370,030**		**$ 370,030**		**$ 394,571**
Adjustment to Reflect Removal of Base ECR Revenue				$ (17,784)		$ (17,784)		$ (17,784)
Total Base Revenues Net of ECR				**$ 352,247**		**$ 352,247**		**$ 376,787**
FAC Mechanism Revenue				$ (120)		$ (120)		$ (120)
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ (6,172)		$ (3,266)		$ (3,266)
OSS Mechanism Revenue				$ (1,933)		$ (1,933)		$ (1,933)
RAR Mechanism Revenue				$ 7,266		$ 7,577		$ 7,577
Solar Share Program Rider Revenue (Solar Capacity Charge)				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
ECR Base Revenue				$ 17,784		$ 17,784		$ 17,784
Total Revenues				**$ 369,071**		**$ 372,288**		**$ 396,829**
Proposed Change								**$ 24,540**
Percentage Change								6.59%

LOUISVILLE GAS AND ELECTRIC COMPANY
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	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
TRAFFIC ENERGY SERVICE RATE TE								
Basic Service Charge, Daily	547,500		$ 0.13	$ 71,175	$ 0.13	$ 71,175	$ 0.14	$ 76,650
Energy Charge		3,174,111	$ 0.09247	$ 293,510	$ 0.09247	$ 293,510	$ 0.09943	$ 315,602
Total Calculated at Base Rates				**$ 364,685**		**$ 364,685**		**$ 392,252**
Adjustment to Reflect Removal of Base ECR Revenue				$ (12,030)		$ (12,030)		$ (12,030)
Total Base Revenues Net of ECR				**$ 352,655**		**$ 352,655**		**$ 380,222**
FAC Mechanism Revenue				$ 4		$ 4		$ 4
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ (4,209)		$ (2,247)		$ (2,247)
OSS Mechanism Revenue				$ (1,222)		$ (1,222)		$ (1,222)
RAR Mechanism Revenue				$ 4,891		$ 5,100		$ 5,100
Solar Share Program Rider Revenue (Solar Capacity Charge)				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
ECR Base Revenue				$ 12,030		$ 12,030		$ 12,030
Total Revenues				**$ 364,148**		**$ 366,320**		**$ 393,887**
Proposed Change								**$ 27,567**
Percentage Change								7.53%

LOUISVILLE GAS AND ELECTRIC COMPANY
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	Customer Days	Demand, kW	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-SECONDARY									
Basic Service Charge, Daily	365			$ 2.96	$ 1,080	$ 2.96	$ 1,080	$ 3.01	$ 1,099
Energy Charge			49,529	$ 0.03470	$ 1,719	$ 0.03470	$ 1,719	$ 0.03891	$ 1,927
Peak Demand, kW		143		$ 26.16	$ 3,730	$ 26.16	$ 3,730	$ 25.66	$ 3,659
Base Demand, kW		2,416		$ 3.38	$ 8,165	$ 3.38	$ 8,165	$ 3.32	$ 8,020
Redundant Capacity Rider		0		$ 1.90	$ 0	$ 1.90	$ 0	$ 3.74	$ 0
Total Calculated at Base Rates					**$ 14,694**		**$ 14,694**		**$ 14,705**
Adjustment to Reflect Removal of Base ECR Revenue					$ (714)		$ (714)		$ (714)
Total Base Revenues Net of ECR					**$ 13,980**		**$ 13,980**		**$ 13,990**
Net Metering Service					$ 0		$ 0		$ 0
FAC Mechanism Revenue					$ 3		$ 3		$ 3
DSM Mechanism Revenue					$ 69		$ 69		$ 69
ECR Mechanism Revenue					$ (41)		$ (24)		$ (24)
OSS Mechanism Revenue					$ (17)		$ (17)		$ (17)
RAR Mechanism Revenue					$ 76		$ 79		$ 79
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
ECR Base Revenue					$ 714		$ 714		$ 714
Total Revenues					**$ 14,784**		**$ 14,805**		**$ 14,815**
Proposed Change									**$ 11**
Percentage Change									0.07%

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	Customer Days	Demand, kW	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-PRIMARY									
Basic Service Charge, Daily	0			$ 7.89	$ 0	$ 7.89	$ 0	$ 8.38	$ 0
Energy Charge			0	$ 0.03174	$ 0	$ 0.03174	$ 0	$ 0.03807	$ 0
Peak Demand, kW		0		$ 17.67	$ 0	$ 17.67	$ 0	$ 17.33	$ 0
Base Demand, kW		0		$ 2.21	$ 0	$ 2.21	$ 0	$ 2.17	$ 0
Redundant Capacity Rider		0		$ 1.28	$ 0	$ 1.28	$ 0	$ 2.92	$ 0
Total Calculated at Base Rates					**$ 0**		**$ 0**		**$ 0**
Adjustment to Reflect Removal of Base ECR Revenue					$ 0		$ -		$ -
Total Base Revenues Net of ECR					**$ 0**		**$ 0**		**$ 0**
Net Metering Service					$ 0		$ 0		$ 0
FAC Mechanism Revenue					$ 0		$ 0		$ 0
DSM Mechanism Revenue					$ 0		$ 0		$ 0
ECR Mechanism Revenue					$ 0		$ 0		$ 0
OSS Mechanism Revenue					$ 0		$ 0		$ 0
RAR Mechanism Revenue					$ 0		$ 0		$ 0
Solar Share Program Rider Revenue (Solar Capacity Charge)					$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue					$ 0		$ 0		$ 0
ECR Base Revenue					$ 0		$ 0		$ 0
Total Revenues					**$ 0**		**$ 0**		**$ 0**
Proposed Change									**$ 0**
Percentage Change									0.00%

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	Charging Hours	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
ELECTRIC VEHICLE CHARGING RATE EVC-L2								
First Two Hours Charging Unit Fee	12,395		$ 0.75	$ 9,296	$ 0.75	$ 9,296		$ 0
Fee for Every Hour After the First Two Hours Charging Unit Fee	16,224		$ 1.00	$ 16,224	$ 1.00	$ 16,224		$ 0
Energy Charge		131,934					$ 0.25	$ 32,984
Total Calculated at Base Rates				**$ 25,520**		**$ 25,520**		**$ 32,984**
Adjustment to Reflect Removal of Base ECR Revenue				$ (572)		$ (572)		$ (572)
Total Base Revenues Net of ECR				**$ 24,948**		**$ 24,948**		**$ 32,411**
FAC Mechanism Revenue				$ 0		$ 0		$ 0
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 0		$ 0		$ 0
OSS Mechanism Revenue				$ 0		$ 0		$ 0
RAR Mechanism Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
ECR Base Revenue				$ 572		$ 572		$ 572
Total Revenues				**$ 25,520**		**$ 25,520**		**$ 32,984**
Proposed Change								**$ 7,464**
Percentage Change								29.25%

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DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
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WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
ELECTRIC VEHICLE FAST CHARGING SERVICE RATE EVC-FAST							
Energy Charge	122,083	$ 0.25	$ 30,521	$ 0.25	$ 30,521	$ 0.25	$ 30,521
Total Calculated at Base Rates			**$ 30,521**		**$ 30,521**		**$ 30,521**
Adjustment to Reflect Removal of Base ECR Revenue			$ (1,221)		$ (1,221)		$ (1,221)
Total Base Revenues Net of ECR			**$ 29,300**		**$ 29,300**		**$ 29,300**
FAC Mechanism Revenue			$ 0		$ 0		$ 0
DSM Mechanism Revenue			$ 0		$ 0		$ 0
ECR Mechanism Revenue			$ 0		$ 0		$ 0
OSS Mechanism Revenue			$ 0		$ 0		$ 0
RAR Mechanism Revenue			$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue			$ 0		$ 0		$ 0
ECR Base Revenue			$ 1,221		$ 1,221		$ 1,221
Total Revenues			**$ 30,521**		**$ 30,521**		**$ 30,521**
Proposed Change							**$ (0)**
Percentage Change							0.00%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Proposed Electric Rate Increase
for the Twelve Months Ending December 31, 2026
Electric Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	No. of Customer Devices	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
ELECTRIC VEHICLE SUPPLY EQUIPMENT RATE EVSE								
Single Electric Vehicle Charge Fee								
EV Supply Equipment - Single Charger (Option A)	0		$ 133.36	$ 0	$ 133.36	$ 0	$ 190.97	$ 0
EV Supply Equipment - Single Charger (Option B)	0						$ 159.15	$ 0
EV Supply Equipment - Dual Charger (Option A)	0		$ 195.48	$ 0	$ 195.48	$ 0	$ 328.17	$ 0
EV Supply Equipment - Dual Charger (Option B)	0						$ 248.16	$ 0
EV Supply Equipment - Non-Networked	24		$ 80.40	$ 1,930	$ 80.40	$ 1,930	$ 76.75	$ 1,842
Total Calculated at Base Rates				**$ 1,930**		**$ 1,930**		**$ 1,842**
Adjustment to Reflect Removal of Base ECR Revenue				$ (68)		$ (68)		$ (68)
Total Base Revenues Net of ECR				**$ 1,862**		**$ 1,862**		**$ 1,774**
FAC Mechanism Revenue				$ 0		$ 0		$ 0
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ (8)		$ (5)		$ (5)
OSS Mechanism Revenue				$ (4)		$ (4)		$ (4)
RAR Mechanism Revenue				$ 15		$ 16		$ 16
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
ECR Base Revenue				$ 68		$ 68		$ 68
Total Revenues		10,008		**$ 1,933**		**$ 1,937**		**$ 1,850**
Proposed Change								**$ (88)**
Percentage Change								-4.52%

LOUISVILLE GAS AND ELECTRIC COMPANY
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DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Total Fixture/Pole Per Month	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
LIGHTING SERVICE, Sheet No. 35							
Overhead Service							
Light Emitting Diode (LED)							
Cobra Head, 5,500-8,200 Lumen, Fixture Only	64,152	$ 10.47	$ 671,671	$ 10.47	$ 671,671	$ 12.70	$ 814,730
Cobra Head, 13,000-16,500 Lumen, Fixture Only	20,028	$ 12.57	$ 251,752	$ 12.57	$ 251,752	$ 14.92	$ 298,818
Cobra Head, 22,000-29,000 Lumen, Fixture Only	7,632	$ 16.30	$ 124,402	$ 16.30	$ 124,402	$ 18.54	$ 141,497
Open Bottom, 4,500-6,000 Lumen, Fixture Only	10,584	$ 9.45	$ 100,019	$ 9.45	$ 100,019	$ 11.29	$ 119,493
Cobra Head, 2,500-4,000 Lumen, Fixture Only	20,688	$ 9.51	$ 196,743	$ 9.51	$ 196,743	$ 11.15	$ 230,671
Cobra Head, 4,000-6,000 Lumen, Fixture Only	420	$ 10.39	$ 4,364	$ 10.39	$ 4,364	$ 11.51	$ 4,834
Directional (Flood), 4,500-6,000 Lumen, Fixture Only	96	$ 12.48	$ 1,198	$ 12.48	$ 1,198	$ 14.05	$ 1,349
Directional (Flood), 14,000-17,500 Lumen, Fixture Only	2,316	$ 14.49	$ 33,558	$ 14.49	$ 33,558	$ 16.17	$ 37,450
Directional (Flood), 22,000-28,000 Lumen, Fixture Only	30,372	$ 17.02	$ 516,990	$ 17.02	$ 516,990	$ 18.92	$ 574,638
Directional (Flood), 35,000-50,000 Lumen, Fixture Only	3,996	$ 24.08	$ 96,234	$ 24.08	$ 96,234	$ 26.32	$ 105,175
Wood Pole	74,628	$ 7.08	$ 528,366	$ 7.08	$ 528,366	$ 8.82	$ 658,219

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LIGHTING SERVICE, Sheet No. 35.1							
Underground Service							
Light Emitting Diode (LED)							
Cobra Head, 2,500-4,000 Lumen	144	$ 4.83	$ 696	$ 4.83	$ 696	$ 4.81	$ 693
Cobra Head, 4,000-6,000 Lumen	0	$ 5.68	$ 0	$ 5.68	$ 0	$ 5.17	$ 0
Cobra Head, 5,500-8,200 Lumen	3,192	$ 5.79	$ 18,482	$ 5.79	$ 18,482	$ 6.36	$ 20,301
Cobra Head, 13,000-16,500 Lumen	2,052	$ 7.90	$ 16,211	$ 7.90	$ 16,211	$ 8.59	$ 17,627
Cobra Head, 22,000-29,000 Lumen	576	$ 11.63	$ 6,699	$ 11.63	$ 6,699	$ 12.20	$ 7,027
Colonial, 4-Sided, 4,000-7,000 Lumen	35,940	$ 7.12	$ 255,893	$ 7.12	$ 255,893	$ 8.41	$ 302,255
Acorn, 4,000-7,000 Lumen	21,888	$ 7.60	$ 166,349	$ 7.60	$ 166,349	$ 7.89	$ 172,696
Contemporary, 4,000-7,000 Lumen	168	$ 7.49	$ 1,258	$ 7.49	$ 1,258	$ 3.26	$ 548
Contemporary, 8,000-11,000 Lumen	4,092	$ 8.91	$ 36,445	$ 8.91	$ 36,445	$ 9.75	$ 39,897
Contemporary, 13,500-16,500 Lumen	5,028	$ 10.92	$ 54,882	$ 10.92	$ 54,882	$ 11.75	$ 59,079
Contemporary, 21,000-28,000 Lumen	9,744	$ 15.63	$ 152,289	$ 15.63	$ 152,289	$ 17.17	$ 167,304
Contemporary, 45,000-50,000 Lumen	1,032	$ 21.67	$ 22,365	$ 21.67	$ 22,365	$ 22.77	$ 23,499
Directional (Flood), 4,500-6,000 Lumen	0	$ 8.85	$ 0	$ 8.85	$ 0	$ 9.31	$ 0
Directional (Flood), 14,000-17,500 Lumen	192	$ 10.85	$ 2,083	$ 10.85	$ 2,083	$ 11.43	$ 2,195
Directional (Flood), 22,000-28,000 Lumen	1,968	$ 13.39	$ 26,355	$ 13.39	$ 26,355	$ 14.17	$ 27,887
Directional (Flood), 35,000-50,000 Lumen	792	$ 20.44	$ 16,191	$ 20.44	$ 16,191	$ 21.58	$ 17,091
UG LED Victorian, 4,000-7,000 Lumen	396	$ 26.32	$ 10,423	$ 26.32	$ 10,423	$ 26.55	$ 10,514
UG LED London, 4,000-7,000 Lumer	1,656	$ 28.54	$ 47,262	$ 28.54	$ 47,262	$ 28.29	$ 46,848

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LIGHTING SERVICE, Sheet No. 35.2							
Pole Charges							
Cobra	6,192	$ 26.20	$ 162,230	$ 26.20	$ 162,230	$ 38.18	$ 236,411
Contemporary (Short)	3,612	$ 17.69	$ 63,896	$ 17.69	$ 63,896	$ 21.74	$ 78,525
Contemporary (Tall)	15,264	$ 22.82	$ 348,324	$ 22.82	$ 348,324	$ 29.15	$ 444,946
Post Top - Decorative Smooth	60,240	$ 15.72	$ 946,973	$ 15.72	$ 946,973	$ 19.07	$ 1,148,777
Post Top - Historic Fluted	2,016	$ 19.35	$ 39,010	$ 19.35	$ 39,010	$ 24.73	$ 49,856
Conversion Fee							
One-Time Conversion Fee (Salvage Component)	0	$ 260.00	$ 0	$ 260.00	$ 0	$ 260.00	$ 0
Monthly Conversion Fee (Salvage Component)	0	$ 4.62	$ 0	$ 4.62	$ 0	$ 4.62	$ 0

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RESTRICTED LIGHTING SERVICE, Sheet No. 36							
Overhead Service							
Mercury Vapor							
Cobra/Open Bottom, 8,000 Lumen, Fixture Only	29,436	$ 12.22	$ 359,708	$ 12.22	$ 359,708	$ 13.04	$ 383,845
Cobra Head, 13,000 Lumen, Fixture Only	23,712	$ 13.94	$ 330,545	$ 13.94	$ 330,545	$ 14.87	$ 352,597
Cobra Head, 25,000 Lumen, Fixture Only	16,584	$ 17.19	$ 285,079	$ 17.19	$ 285,079	$ 18.34	$ 304,151
Cobra Head, 60,000 Lumen, Fixture Only	132	$ 35.05	$ 4,627	$ 35.05	$ 4,627	$ 37.39	$ 4,935
Directional, 25,000 Lumen, Fixture Only	5,460	$ 19.42	$ 106,033	$ 19.42	$ 106,033	$ 20.72	$ 113,131
Directional, 60,000 Lumen, Fixture Only	2,328	$ 36.35	$ 84,623	$ 36.35	$ 84,623	$ 38.78	$ 90,280
Open Bottom, 4,000 Lumen, Fixture Only	1,728	$ 10.48	$ 18,109	$ 10.48	$ 18,109	$ 11.18	$ 19,319
Metal Halide							
Directional, 12,000 Lumen, Fixture Only	324	$ 16.68	$ 5,404	$ 16.68	$ 5,404	$ 17.79	$ 5,764
Directional, 12,000 Lumen, Fixture and Wood Pole	72	$ 19.56	$ 1,408	$ 19.56	$ 1,408	$ 20.87	$ 1,503
Directional, 32,000 Lumen, Fixture and Wood Pole	504	$ 25.50	$ 12,852	$ 25.50	$ 12,852	$ 27.20	$ 13,709
Directional, 32,000 Lumen, Fixture and Ornamental Pole	24	$ 33.51	$ 804	$ 33.51	$ 804	$ 35.75	$ 858
Directional, 107,800 Lumen, Fixture Only	5,004	$ 48.60	$ 243,194	$ 48.60	$ 243,194	$ 51.85	$ 259,457
Directional, 107,800 Lumen, Fixture and Wood Pole	480	$ 52.03	$ 24,974	$ 52.03	$ 24,974	$ 55.51	$ 26,645
Directional, 32,000 Lumen, Fixture Only	9,240	$ 23.04	$ 212,890	$ 23.04	$ 212,890	$ 24.58	$ 227,119

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RESTRICTED LIGHTING SERVICE, Sheet No. 36.1							
Overhead Service (continued)							
High Pressure Sodium							
Cobra Head, 16,000 Lumen, Fixture Only	64,188	$ 16.12	$ 1,034,711	$ 16.12	$ 1,034,711	$ 17.20	$ 1,104,034
Cobra Head, 28,500 Lumen, Fixture Only	96,108	$ 18.88	$ 1,814,519	$ 18.88	$ 1,814,519	$ 20.14	$ 1,935,615
Cobra Head, 50,000 Lumen, Fixture Only	47,832	$ 21.67	$ 1,036,519	$ 21.67	$ 1,036,519	$ 23.12	$ 1,105,876
Directional, 16,000 Lumen, Fixture Only	5,040	$ 17.15	$ 86,436	$ 17.15	$ 86,436	$ 18.30	$ 92,232
Directional, 50,000 Lumen, Fixture Only	127,968	$ 22.56	$ 2,886,958	$ 22.56	$ 2,886,958	$ 24.07	$ 3,080,190
Open Bottom, 9,500 Lumen, Fixture Only	34,056	$ 14.37	$ 489,385	$ 14.37	$ 489,385	$ 15.33	$ 522,078
Underground Service							
High Pressure Sodium							
Cobra/Contemporary, 16,000 Lumen, Decorative Smooth	4,500	$ 30.27	$ 136,215	$ 30.27	$ 136,215	$ 32.29	$ 145,305
Cobra/Contemporary, 28,500 Lumen, Decorative Smooth	20,568	$ 33.36	$ 686,148	$ 33.36	$ 686,148	$ 35.59	$ 732,015
Cobra/Contemporary, 50,000 Lumen, Decorative Smooth	18,768	$ 38.21	$ 717,125	$ 38.21	$ 717,125	$ 40.76	$ 764,984
Coach/Acorn, 5,800 Lumen, Decorative Smooth	13,236	$ 18.54	$ 245,395	$ 18.54	$ 245,395	$ 19.78	$ 261,808
Coach/Acorn, 9,500 Lumen, Decorative Smooth	176,148	$ 22.01	$ 3,877,017	$ 22.01	$ 3,877,017	$ 23.48	$ 4,135,955
Coach/Acorn, 16,000 Lumen, Decorative Smooth	22,992	$ 26.75	$ 615,036	$ 26.75	$ 615,036	$ 28.54	$ 656,192

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	Total Fixture/Pole Per Month	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
RESTRICTED LIGHTING SERVICE, Sheet No. 36.1, continued							
Contemporary, 120,000 Lumen, Fixture Only	72	$ 53.51	$ 3,853	$ 53.51	$ 3,853	$ 57.08	$ 4,110
Contemporary, 120,000 Lumen, Decorative Smooth	96	$ 86.86	$ 8,339	$ 86.86	$ 8,339	$ 92.66	$ 8,895
Acorn, Bronze, 9,500 Lumen, Decorative Smooth	564	$ 29.47	$ 16,621	$ 29.47	$ 16,621	$ 31.44	$ 17,732
Acorn, Bronze, 16,000 Lumen, Decorative Smooth	1,164	$ 30.99	$ 36,072	$ 30.99	$ 36,072	$ 33.06	$ 38,482
Victorian, 5,800 Lumen, Fixture Only	528	$ 24.97	$ 13,184	$ 24.97	$ 13,184	$ 26.64	$ 14,066
Victorian, 9,500 Lumen, Fixture Only	2,832	$ 25.52	$ 72,273	$ 25.52	$ 72,273	$ 27.22	$ 77,087
London, 5,800 Lumen, Fixture Only	852	$ 24.55	$ 20,917	$ 24.55	$ 20,917	$ 26.19	$ 22,314
London, 9,500 Lumen, Fixture Only	1,116	$ 26.06	$ 29,083	$ 26.06	$ 29,083	$ 27.80	$ 31,025
London, 5,800 Lumen, Decorative Smooth	852	$ 39.18	$ 33,381	$ 39.18	$ 33,381	$ 41.80	$ 35,614
London, 5,800 Lumen, Fluted Pole	768	$ 41.33	$ 31,741	$ 41.33	$ 31,741	$ 44.09	$ 33,861
London, 9,500 Lumen, Decorative Smooth	3,564	$ 40.20	$ 143,273	$ 40.20	$ 143,273	$ 42.89	$ 152,860
London, 9,500 Lumen, Fluted Pole	5,964	$ 41.38	$ 246,790	$ 41.38	$ 246,790	$ 44.14	$ 263,251
Victorian, 5,800 Lumen, Decorative Smooth	132	$ 38.13	$ 5,033	$ 38.13	$ 5,033	$ 40.68	$ 5,370
Victorian, 5,800 Lumen, Fluted Pole	660	$ 38.87	$ 25,654	$ 38.87	$ 25,654	$ 41.47	$ 27,370
Victorian, 9,500 Lumen, Decorative Smooth	120	$ 40.47	$ 4,856	$ 40.47	$ 4,856	$ 43.17	$ 5,180
Victorian, 9,500 Lumen, Fluted Pole	3,348	$ 43.12	$ 144,366	$ 43.12	$ 144,366	$ 46.00	$ 154,008

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RESTRICTED LIGHTING SERVICE, Sheet 36.2							
Underground Service (continued)							
High Pressure Sodium							
Colonial, 4-Sided, 5,800 Lumen, Decorative Smooth	1,956	$ 24.42	$ 47,766	$ 24.42	$ 47,766	$ 26.05	$ 50,954
Colonial, 4-Sided, 9,500 Lumen, Decorative Smooth	35,508	$ 25.25	$ 896,577	$ 25.25	$ 896,577	$ 26.94	$ 956,586
Colonial, 4-Sided, 16,000 Lumen, Decorative Smooth	3,516	$ 25.17	$ 88,498	$ 25.17	$ 88,498	$ 26.85	$ 94,405
Acorn, 5,800 Lumen, Decorative Smooth	1,428	$ 24.85	$ 35,486	$ 24.85	$ 35,486	$ 26.51	$ 37,856
Acorn, 9,500 Lumen, Decorative Smooth	26,424	$ 27.53	$ 727,453	$ 27.53	$ 727,453	$ 29.37	$ 776,073
Acorn, 16,000 Lumen, Decorative Smooth	876	$ 27.31	$ 23,924	$ 27.31	$ 23,924	$ 29.13	$ 25,518
Dark Sky, 4,000 Lumen, Decorative Smooth	648	$ 29.04	$ 18,818	$ 29.04	$ 18,818	$ 30.98	$ 20,075
Dark Sky, 9,500 Lumen, Decorative Smooth	312	$ 29.41	$ 9,176	$ 29.41	$ 9,176	$ 31.37	$ 9,787
Cobra Head, 16,000 Lumen, Decorative Smooth	252	$ 31.91	$ 8,041	$ 31.91	$ 8,041	$ 34.04	$ 8,578
Cobra Head, 28,500 Lumen, Decorative Smooth	7,500	$ 34.60	$ 259,500	$ 34.60	$ 259,500	$ 36.91	$ 276,825
Cobra Head, 50,000 Lumen, Decorative Smooth	504	$ 41.14	$ 20,735	$ 41.14	$ 20,735	$ 43.89	$ 22,121
Contemporary, 16,000 Lumen, Fixture only	0	$ 20.02	$ 0	$ 20.02	$ 0	$ 21.36	$ 0
Contemporary, 16,000 Lumen, Fixture and Decorative Smooth	672	$ 35.87	$ 24,105	$ 35.87	$ 24,105	$ 38.27	$ 25,717
Contemporary, 28,500 Lumen, Fixture only	588	$ 22.32	$ 13,124	$ 22.32	$ 13,124	$ 23.81	$ 14,000
Contemporary, 28,500 Lumen, Fixture and Decorative Smooth	3,372	$ 38.85	$ 131,002	$ 38.85	$ 131,002	$ 41.45	$ 139,769
Contemporary, 50,000 Lumen, Fixture only	432	$ 26.96	$ 11,647	$ 26.96	$ 11,647	$ 28.76	$ 12,424
Contemporary, 50,000 Lumen, Fixture and Decorative Smooth	3,948	$ 45.22	$ 178,529	$ 45.22	$ 178,529	$ 48.24	$ 190,452

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RESTRICTED LIGHTING SERVICE, Sheet 36.2, continued							
Mercury Vapor							
Cobra Head, 8,000 Lumen, Decorative Smooth	396	$ 20.82	$ 8,245	$ 20.82	$ 8,245	$ 22.21	$ 8,795
Cobra Head, 13,000 Lumen, Decorative Smooth	3,924	$ 23.54	$ 92,371	$ 23.54	$ 92,371	$ 25.11	$ 98,532
Cobra Head, 25,000 Lumen, Decorative Smooth	4,404	$ 27.57	$ 121,418	$ 27.57	$ 121,418	$ 29.41	$ 129,522
Coach, 4,000 Lumen, Decorative Smooth	792	$ 15.23	$ 12,062	$ 15.23	$ 12,062	$ 16.25	$ 12,870
Coach, 8,000 Lumen, Decorative Smooth	12,684	$ 17.33	$ 219,814	$ 17.33	$ 219,814	$ 18.49	$ 234,527
Metal Halide							
Contemporary, 12,000 Lumen, Fixture only	0	$ 18.42	$ 0	$ 18.42	$ 0	$ 19.65	$ 0
Contemporary, 12,000 Lumen, Decorative Smooth	480	$ 29.68	$ 14,246	$ 29.68	$ 14,246	$ 31.66	$ 15,197
Contemporary, 107,800 Lumen, Fixture only	36	$ 51.80	$ 1,865	$ 51.80	$ 1,865	$ 55.26	$ 1,989
Contemporary, 107,800 Lumen, Decorative Smooth	396	$ 63.68	$ 25,217	$ 63.68	$ 25,217	$ 67.93	$ 26,900
Contemporary, 32,000 Lumen, Fixture only	204	$ 24.96	$ 5,092	$ 24.96	$ 5,092	$ 26.63	$ 5,433
Contemporary, 32,000 Lumen, Decorative Smooth	1,260	$ 36.87	$ 46,456	$ 36.87	$ 46,456	$ 39.33	$ 49,556
Incandescent							
Continental Jr., 1,500 Lumen, Decorative Smooth	180	$ 10.98	$ 1,976	$ 10.98	$ 1,976	$ 11.71	$ 2,108
Continental Jr., 6,000 Lumen, Decorative Smooth	444	$ 16.10	$ 7,148	$ 16.10	$ 7,148	$ 17.18	$ 7,628
Victorian/London Bases							
Old Town, Decorative Smooth	912	$ 3.88	$ 3,539	$ 3.88	$ 3,539	$ 4.14	$ 3,776
Chesapeake, Decorative Smooth	2,304	$ 4.10	$ 9,446	$ 4.10	$ 9,446	$ 4.37	$ 10,068
Victorian/London (Westchester/Norfolk), Decorative Smooth	3,252	$ 3.97	$ 12,910	$ 3.97	$ 12,910	$ 4.24	$ 13,788
Poles							
10' Smooth Pole, Decorative Smooth	1,848	$ 11.59	$ 21,418	$ 11.59	$ 21,418	$ 12.36	$ 22,841
10' Fluted Pole, Decorative Smooth	3,288	$ 13.84	$ 45,506	$ 13.84	$ 45,506	$ 14.76	$ 48,531

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2025-00114
Calculation of Proposed Electric Rate Increase
for the Twelve Months Ending December 31, 2026
Electric Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
Total Lighting Service	**$ 24,213,875**	**$ 24,213,875**	**$ 26,444,872**
Correction Factor	1.000000	1.000000	1.000000
Total After Application of Correction Factor	**$ 24,213,875**	**$ 24,213,875**	**$ 26,444,872**
Adjustment to Reflect Removal of Base ECR Revenue	$ (924,991)	$ (924,991)	$ (924,991)
Total Base Revenues Net of ECR	**$ 23,288,884**	**$ 23,288,884**	**$ 25,519,881**
FAC Mechanism Revenue	$ (896)	$ (896)	$ (896)
ECR Mechanism Revenue	$ (113,441)	$ (58,980)	$ (58,980)
OSS Mechanism Revenue	$ (35,701)	$ (35,701)	$ (35,701)
RAR Mechanism Revenue	$ 135,865	$ 141,681	$ 141,681
ECR Base Revenue	$ 924,991	$ 924,991	$ 924,991
Total Revenues	**$ 24,199,702**	**$ 24,259,979**	**$ 26,490,976**
Proposed Change			**$ 2,230,997**
Percentage Change			9.20%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED GAS RATES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.1-G
Page 1 of 1
Witness: T. LYONS/A. FACKLER

Rate Class	(1) Total Revenue at Current Rates and Mechanism at Current ROE/Projects	(2) Total Revenue at Current Rates and Mechanism at Proposed ROE/Projects	(3) Change in Mechanism Revenue Due to Change in ROE/Projects	(4) Total Revenue at Proposed Rates and Mechanism at Proposed ROE/Projects	(5) Change in Base Rate Revenue Due to Proposed Increase	(6) Percent Change in Base Revenue
			= (2) - (1)		= (4) - (2)	= (5) / (2)
Residential Gas Service (RGS) and Volunteer Fire Department (VFD)	$ 274,732,768	$ 275,485,868	$ 753,100	$ 316,464,347	$ 40,978,479	14.87%
Commercial Gas Service (CGS)	$ 121,183,738	$ 121,504,168	$ 320,430	$ 135,796,141	$ 14,291,973	11.76%
Industrial Gas Service (IGS)	$ 11,937,609	$ 11,972,463	$ 34,854	$ 13,046,240	$ 1,073,777	8.97%
As Available Gas Service (AAGS)	$ 357,435	$ 357,746	$ 310	$ 375,337	$ 17,591	4.92%
Firm Transportation Service (Transportation Only) Rate (FT)	$ 10,958,510	$ 10,958,510	$ -	$ 13,633,571	$ 2,675,061	24.41%
Special Contract Intra-Company Sales	$ 3,212,081	$ 3,212,237	$ 155	$ 3,519,643	$ 307,406	9.57%
Distributed Generation Gas Service (DGGS)	$ 81,777	$ 82,864	$ 1,087	$ 91,766	$ 8,902	10.74%
Substitute Gas Sales Service-Commercial (SGSS)	$ 140,218	$ 140,230	$ 12	$ 158,074	$ 17,844	12.72%
Substitute Gas Sales Service-Industrial (SGSS)	$ -	$ -	$ -	$ -	$ -	0.00%
Local Gas Delivery Service (LGDS)	$ -	$ -	$ -	$ -	$ -	0.00%
Sales to Ultimate Customers	$ 422,604,138	$ 423,714,086	$ 1,109,949	$ 483,085,120	$ 59,371,034	14.01%
Other Operating Revenues:						
Late Payment Charges	$ 1,172,623	$ 1,172,623	$ -	$ 1,172,623	$ -	0.00%
Miscellaneous Service Revenue	$ 192,129	$ 192,129	$ -	$ 320,342	$ 128,214	66.73%
Rent from Gas Property	$ 164,722	$ 164,722	$ -	$ 164,722	$ -	0.00%
Other Gas Revenue	$ 30,215	$ 30,215	$ -	$ 24,532	$ (5,683)	-18.81%
TOTAL	$ 424,163,827	$ 425,273,775	$ 1,109,949	$ 484,767,339	$ 59,493,564	13.99%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
AVERAGE BILL COMPARISON AT CURRENT AND PROPOSED GAS RATES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

Rate Class	Customer Months	Mcf	Average Consumption Per Customer, Mcf	Annual Revenue at Current Rates and Mechanisms at Current ROE/Projects	Average Current Bill at Current Rates and Mechanisms at Current ROE/Projects	Annual Revenue at Current Rates and Mechanisms at Proposed ROE/Projects	Average Current Bill at Current Rates and Mechanisms at Proposed ROE/Projects	Proposed Revenue Change	Annual Revenue at Proposed Rates and Mechanisms at Proposed ROE/Projects	Average Proposed Bill	Change in Average Bill	Percent Change in Average Bill
Residential Gas Service (RGS) and Volunteer Fire Department (VFD)	3,686,987	19,075,214	5.2	$ 274,732,768	$ 74.52	$ 275,485,868	$ 74.72	$ 40,978,479	$ 316,464,347	$ 85.84	$ 11.12	14.87%
Commercial Gas Service (CGS)	312,636	10,503,398	33.6	$ 121,183,738	$ 387.62	$ 121,504,168	$ 388.64	$ 14,291,973	$ 135,796,141	$ 434.36	$ 45.71	11.76%
Industrial Gas Service (IGS)	2,694	1,673,082	621.0	$ 11,937,609	$ 4,431.18	$ 11,972,463	$ 4,444.12	$ 1,073,777	$ 13,046,240	$ 4,842.70	$ 398.58	8.97%
As Available Gas Service (AAGS)	24	51,999	2,166.6	$ 357,435	$ 14,893.13	$ 357,746	$ 14,906.07	$ 17,591	$ 375,337	$ 15,639.04	$ 732.98	4.92%
Firm Transportation Service (Transportation Only) Rate (FT)	948	17,602,553	18,568.1	$ 10,958,510	$ 11,559.61	$ 10,958,510	$ 11,559.61	$ 2,675,061	$ 13,633,571	$ 14,381.40	$ 2,821.79	24.41%
Special Contract Intra-Company Sales	12	239,089	19,924.0	$ 3,212,081	$ 267,673.45	$ 3,212,237	$ 267,686.39	$ 307,406	$ 3,519,643	$ 293,303.57	$ 25,617.19	9.57%
Distributed Generation Gas Service (DGGS)	84	59	0.7	$ 81,777	$ 974.23	$ 82,864	$ 987.18	$ 8,902	$ 91,766	$ 1,093.23	$ 106.06	10.74%
Substitute Gas Sales Service (SGSS) - Commercial	12	4,750	395.9	$ 140,218	$ 11,684.84	$ 140,230	$ 11,685.87	$ 17,844	$ 158,074	$ 13,172.85	$ 1,486.99	12.72%
Substitute Gas Sales Service (SGSS) - Industrial	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Local Gas Delivery Service (LGDS)	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total	4,003,397	49,150,144	41,715.2	$ 422,604,138	$ 358,676.45	$ 423,714,086	$ 359,618.50	$ 59,371,034	$ 483,085,120	$ 410,008.43	$ 50,389.93	14.01%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
SUMMARY OF PROPOSED GAS REVENUE INCREASE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

Rate Class	Forecast Year Revenues at Current Rates with Mechanism Revenues at Current ROE/Projects	Remove GSC Revenue	Remove DSM Revenue	Remove GLT Revenue	Forecast Year Base Revenues	Add GSC Revenue	Add DSM Revenue	Add GLT Revenue	Forecast Year Revenues at Current Rates with Mechanism Revenues at Proposed ROE/Projects	Proposed Change	Percentage Change
Residential Gas Service and Volunteer Fire Dept - Rate (RGS) and (VFD)	$ 274,732,768	$ 86,900,480	$ 4,497,641	$ 11,613,418	$ 171,721,230	$ 86,900,480	$ 4,497,641	$ 12,366,518	$ 275,485,868	$ 40,978,479	14.87%
Commercial Gas Service - Rate (CGS)	$ 121,183,738	$ 47,337,513	$ 2,739,145	$ 4,941,290	$ 66,165,790	$ 47,337,513	$ 2,739,145	$ 5,261,720	$ 121,504,168	$ 14,291,973	11.76%
Industrial Gas Service - Rate (IGS)	$ 11,937,609	$ 5,434,991	$ 487,971	$ 537,002	$ 5,477,645	$ 5,434,991	$ 487,971	$ 571,856	$ 11,972,463	$ 1,073,777	8.97%
As-Available Gas Service - Rate (AAGS)	$ 357,435	$ 212,785	$ 24,671	$ 4,875	$ 115,105	$ 212,785	$ 24,671	$ 5,186	$ 357,746	$ 17,591	4.92%
Firm Transportation Service (Transportation Only) Rate (FT)	$ 10,958,510	$ -	$ -	$ 3,355	$ 10,955,155	$ -	$ -	$ 3,355	$ 10,958,510	$ 2,675,061	24.41%
Special Contract - Intra-Company Sales	$ 3,212,081	$ 961,990	$ -	$ 2,913	$ 2,247,178	$ 961,990	$ -	$ 3,068	$ 3,212,237	$ 307,406	9.57%
Distributed Generation Gas Service - Rate (DGGS)	$ 81,777	$ 236	$ -	$ 16,620	$ 64,922	$ 236	$ -	$ 17,706	$ 82,864	$ 8,902	10.74%
Substitute Gas Sales Service - Commercial - Rate (SGSS)	$ 140,218	$ 22,582	$ -	$ 193	$ 117,444	$ 22,582	$ -	$ 205	$ 140,230	$ 17,844	12.72%
Substitute Gas Sales Service - Industrial - Rate (SGSS)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Local Gas Delivery Service - Rate (LGDS)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Sales to Ultimate Consumers and Inter-Company	$ 422,604,138	$ 140,870,577	$ 7,749,427	$ 17,119,665	$ 256,864,469	$ 140,870,577	$ 7,749,427	$ 18,229,614	$ 423,714,086	$ 59,371,034	14.01%
Late Payment Charges	$ 1,172,623				$ 1,172,623				$ 1,172,623	-	0.00%
Miscellaneous Service Revenue	$ 192,129				$ 192,129				$ 192,129	128,214	66.73%
Rent from Gas Property	$ 164,722				$ 164,722				$ 164,722	-	0.00%
Other Gas Revenue	$ 30,215				$ 30,215				$ 30,215	(5,683)	-18.81%
Total Sales to Ultimate Consumers and Inter-Company	$ 424,163,827	$ 140,870,577	$ 7,749,427	$ 17,119,665	$ 258,424,157	$ 140,870,577	$ 7,749,427	$ 18,229,614	$ 425,273,775	$ 59,493,564	13.99%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF PROPOSED GAS REVENUE INCREASE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total MCF	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE/Projects	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE/Projects	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE/Projects
RATE RGS and VFD:								
Residential Gas Service Rate (RGS) and Volunteer Fire Dept (VFD)								
Customer Months for the 12-Month Period								
Basic Service Charge, Daily	112,145,316		$ 0.65	$ 72,894,455	$ 0.65	$ 72,894,455	$ 0.81	$ 90,837,706
Distribution Cost Component		19,075,214	$ 5.1809	$ 98,826,774	$ 5.1809	$ 98,826,774	$ 6.3885	$ 121,862,003
Total Calculated at Base Rates				**$ 171,721,230**		**$ 171,721,230**		**$ 212,699,708**
Gas Supply Clause				$ 86,900,480		$ 86,900,480		$ 86,900,480
Demand-Side Management				$ 4,497,641		$ 4,497,641		$ 4,497,641
Gas Line Tracker				$ 11,613,418		$ 12,366,518		$ 12,366,518
Total Revenues				**$ 274,732,768**		**$ 275,485,868**		**$ 316,464,347**
Proposed Increase in Revenue								$ 40,978,479
								14.87%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF PROPOSED GAS REVENUE INCREASE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	On-Peak MCF	Off-Peak MCF	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE/Projects	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE/Projects	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE/Projects
RATE CGS:									
Firm Commercial Gas Service Rate (CGS)									
Customer Months for the 12-Month Period									
Basic Service Charge, Daily (meters < 5000 cfh)	9,069,823			$ 2.30	$ 20,860,593	$ 2.30	$ 20,860,593	$ 2.30	$ 20,860,593
Basic Service Charge, Daily (meters 5000 cfh or >)	438,690			$ 11.00	$ 4,825,590	$ 11.00	$ 4,825,590	$ 11.00	$ 4,825,590
Distribution Cost Component									
On-Peak Mcf		9,641,143		$ 3.8950	$ 37,552,251	$ 3.8950	$ 37,552,251	$ 5.2557	$ 50,670,953
Off-Peak Mcf			862,255	$ 3.3950	$ 2,927,356	$ 3.3950	$ 2,927,356	$ 4.7557	$ 4,100,627
Total Calculated at Base Rates					**$ 66,165,790**		**$ 66,165,790**		**$ 80,457,763**
Gas Transporation Service Rider TS-2 to Rate (CGS)									
Administrative Charges, Monthly	0			$ 550.00	$ -	$ 550.00	$ -	$ 550.00	$ -
Customer Months for the 12-Month Period									
Basic Service Charge, Daily (meters < 5000 cfh)	0			$ 2.30	$ -	$ 2.30	$ -	$ 2.30	$ -
Basic Service Charge, Daily (meters 5000 cfh or >)	0			$ 11.00	$ -	$ 11.00	$ -	$ 11.00	$ -
Distribution Cost Component									
On-Peak Mcf		0		$ 3.8950	$ -	$ 3.8950	$ -	$ 5.2557	$ -
Off-Peak Mcf			0	$ 3.3950	$ -	$ 3.3950	$ -	$ 4.7557	$ -
Total Calculated at Base Rates					**$ 66,165,790**		**$ 66,165,790**		**$ 80,457,763**
Gas Supply Clause					$ 47,337,513		$ 47,337,513		$ 47,337,513
Demand-Side Management					$ 2,739,145		$ 2,739,145		$ 2,739,145
Gas Line Tracker					$ 4,941,290		$ 5,261,720		$ 5,261,720
Rider PS-TS-2									
Pool Manager Fee	0			$ 75.00	$ -	$ 75.00	$ -	$ 75.00	$ -
Total Revenues					**$ 121,183,738**		**$ 121,504,168**		**$ 135,796,141**
Proposed Increase in Revenue									$ 14,291,973
									11.76%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF PROPOSED GAS REVENUE INCREASE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	On-Peak MCF	Off-Peak MCF	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE/Projects	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE/Projects	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE/Projects
RATE IGS:									
Firm Industrial Gas Service Rate (IGS)									
Customer Months for the 12-Month Period									
Basic Service Charge, Daily (meters < 5000 cfh)	39,420			$ 5.42	$ 213,656	$ 5.42	$ 213,656	$ 6.50	$ 256,230
Basic Service Charge, Daily (meters 5000 cfh or >)	39,239			$ 24.64	$ 966,849	$ 24.64	$ 966,849	$ 29.56	$ 1,159,905
Distribution Cost Component									
On-Peak Mcf		805,081		$ 2.7023	$ 2,175,570	$ 2.7023	$ 2,175,570	$ 3.1936	$ 2,571,106
Off-Peak Mcf			468,001	$ 2.2023	$ 1,030,679	$ 2.2023	$ 1,030,679	$ 2.6936	$ 1,260,609
Total Calculated at Base Rates					**$ 4,386,755**		**$ 4,386,755**		**$ 5,247,849**
Gas Transportation Service Rider TS-2 to Rate (IGS)									
Administrative Charges, Monthly	108			$ 550.00	$ 59,400	$ 550.00	$ 59,400	$ 550.00	$ 59,400
Customer Months for the 12-Month Period									
Basic Service Charge, Daily (meters < 5000 cfh)	0			$ 5.42	$ -	$ 5.42	$ -	$ 6.50	$ -
Basic Service Charge, Daily (meters 5000 cfh or >)	3,285			$ 24.64	$ 80,942	$ 24.64	$ 80,942	$ 29.56	$ 97,105
Distribution Cost Component									
On-Peak Mcf		123,057		$ 2.7023	$ 332,537	$ 2.7023	$ 332,537	$ 3.1936	$ 392,995
Off-Peak Mcf			276,943	$ 2.2023	$ 609,911	$ 2.2023	$ 609,911	$ 2.6936	$ 745,973
Total Calculated at Base Rates					**$ 5,469,545**		**$ 5,469,545**		**$ 6,543,322**
Gas Supply Clause					$ 5,434,991		$ 5,434,991		$ 5,434,991
Demand-Side Management					$ 487,971		$ 487,971		$ 487,971
Gas Line Tracker					$ 537,002		$ 571,856		$ 571,856
Rider PS-TS-2									
Pool Manager Fee	108			$ 75.00	$ 8,100	$ 75.00	$ 8,100	$ 75.00	$ 8,100
Total Revenues					**$ 11,937,609**		**$ 11,972,463**		**$ 13,046,240**
Proposed Change in Revenue									$ 1,073,777
									8.97%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF PROPOSED GAS REVENUE INCREASE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE/Projects	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE/Projects	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE/Projects
RATE AAGS:								
As Available Gas Service Rate (AAGS)								
Customer Months for the 12-Month Period								
Basic Service Charge, Monthly	24		$ 630.00	$ 15,120	$ 630.00	$ 15,120	$ 630.00	$ 15,120
Distribution Charge		51,999	$ 1.9228	$ 99,985	$ 1.9228	$ 99,985	$ 2.2611	$ 117,576
Total Calculated at Base Rates				**$ 115,105**		**$ 115,105**		**$ 132,696**
Gas Transporation Service Rider TS-2 to Rate (AAGS)								
Administrative Charges, Monthly	0		$ 550.00	$ -	$ 550.00	$ -	$ 550.00	$ -
Customer Months for the 12-Month Period								
Basic Service Charge, Monthly	0		$ 630.00	$ -	$ 630.00	$ -	$ 630.00	$ -
Distribution Charge		0	$ 1.9228	$ -	$ 1.9228	$ -	$ 2.2611	$ -
Total Calculated at Base Rates				**$ 115,105**		**$ 115,105**		**$ 132,696**
Gas Supply Clause				$ 212,785		$ 212,785		$ 212,785
Demand-Side Management				$ 24,671		$ 24,671		$ 24,671
Gas Line Tracker				$ 4,875		$ 5,186		$ 5,186
Rider PS-TS-2								
Pool Manager Fee	0		$ 75.00	$ -	$ 75.00	$ -	$ 75.00	$ -
Total Revenues				**$ 357,435**		**$ 357,746**		**$ 375,337**
Proposed Increase in Revenue								$ 17,591
								4.92%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF PROPOSED GAS REVENUE INCREASE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE/Projects	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE/Projects	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE/Projects
RATE FT:								
Firm Transportation Service (Transportation Only) Rate (FT)								
Administrative Charges, Monthly	948		$ 550.00	$ 521,400	$ 550.00	$ 521,400	$ 550.00	$ 521,400
Customer Months for the 12-Month Period								
Basic Service Charge, Monthly	948		$ 750.00	$ 711,000	$ 750.00	$ 711,000	$ 750.00	$ 711,000
Distribution Charge		17,602,553	$ 0.0456	$ 802,676	$ 0.0456	$ 802,676	$ 0.0579	$ 1,019,188
Demand Charge		1,199,292	$ 7.38	$ 8,850,779	$ 7.38	$ 8,850,779	$ 9.43	$ 11,309,328
Total Calculated at Base Rates				**$ 10,885,855**		**$ 10,885,855**		**$ 13,560,916**
Gas Supply Clause				$ -		$ -		$ -
Demand-Side Management				$ -		$ -		$ -
Gas Line Tracker				$ 3,355		$ 3,355		$ 3,355
Rider PS-FT								
Pool Manager Fee	924		$ 75.00	$ 69,300	$ 75.00	$ 69,300	$ 75.00	$ 69,300
Total Revenues				**$ 10,958,510**		**$ 10,958,510**		**$ 13,633,571**
Proposed Increase in Revenue								$ 2,675,061
								24.41%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF PROPOSED GAS REVENUE INCREASE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE/Projects	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE/Projects	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE/Projects
INTRA-COMPANY SPECIAL CONTRACTS								
Intra-Company Special Contract - Sales Customer								
Customer Months for the 12-Month Period								
Basic Service Charge, Monthly	12		$ 750.00	$ 9,000	$ 750.00	$ 9,000	$ 850.00	$ 10,200
Distribution Charge		239,089	$ 0.3100	$ 74,117	$ 0.3100	$ 74,117	$ 0.3523	$ 84,231
Demand Charge		198,720	$ 10.8900	$ 2,164,061	$ 10.8900	$ 2,164,061	$ 12.3800	$ 2,460,154
Total Calculated at Base Rates				**$ 2,247,178**		**$ 2,247,178**		**$ 2,554,584**
Gas Supply Clause				$ 961,990		$ 961,990		$ 961,990
Demand-Side Management				$ -		$ -		$ -
Gas Line Tracker				$ 2,913		$ 3,068		$ 3,068
Total Revenues				**$ 3,212,081**		**$ 3,212,237**		**$ 3,519,643**
Proposed Increase in Revenue								$ 307,406
								9.57%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF PROPOSED GAS REVENUE INCREASE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE/Projects	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE/Projects	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE/Projects
RATE DGGS								
Distributed Generation Gas Service Rate (DGGS)								
Customer Months for the 12-Month Period								
Basic Service Charge, Monthly (meters < 5000 cfh)	84		$ 165.00	$ 13,860	$ 165.00	$ 13,860	$ 187.81	$ 15,776
Basic Service Charge, Monthly (meters 5000 cfh or >)	0		$ 750.00	$ -	$ 750.00	$ -	$ 850.00	$ -
Distribution Charge		59	$ 0.3100	$ 18	$ 0.3100	$ 18	$ 0.3523	$ 21
Demand Charge		4,687	$ 10.8900	$ 51,043	$ 10.8900	$ 51,043	$ 12.38	$ 58,027
Total Calculated at Base Rates				**$ 64,922**		**$ 64,922**		**$ 73,824**
Gas Transporation Service Rider TS-2 to Rate (DGGS)								
Administrative Charges, Monthly	0		$ 550.00	**$** -	$ 550.00	**$** -	$ 550.00	**$** -
Customer Months for the 12-Month Period								
Basic Service Charge, Monthly (meters < 5000 cfh)	0		$ 165.00	$ -	$ 165.00	$ -	$ 187.81	$ -
Basic Service Charge, Monthly (meters 5000 cfh or >)	0		$ 750.00	$ -	$ 750.00	$ -	$ 850.00	$ -
Distribution Charge		0	$ 0.3100	$ -	$ 0.3100	$ -	$ 0.3523	$ -
Demand Charge		0	$ 10.8900	$ -	$ 10.8900	$ -	$ 12.38	$ -
Total Calculated at Base Rates				**$ 64,922**		**$ 64,922**		**$ 73,824**
Gas Supply Clause				$ 236		$ 236		$ 236
Demand-Side Management				$ -		$ -		$ -
Gas Line Tracker				$ 16,620		$ 17,706		$ 17,706
Rider PS-TS-2								
Pool Manager Fee	0		$ 75.00	$ -	$ 75.00	$ -	$ 75.00	$ -
Total Revenues				**$ 81,777**		**$ 82,864**		**$ 91,766**
Proposed Change in Revenue								$ 8,902
								10.74%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF PROPOSED GAS REVENUE INCREASE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE/Projects	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE/Projects	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE/Projects
RATE SGSS-C								
Substitute Gas Sales Service - Commercial - Rate (SGSS)								
Customer Months for the 12-Month Period								
Basic Service Charge, Monthly	12		$ 335.00	$ 4,020	$ 335.00	$ 4,020	$ 385.00	$ 4,620
Distribution Charge		4,750	$ 0.4106	$ 1,951	$ 0.4106	$ 1,951	$ 0.4732	$ 2,248
Demand Charge		15,547	$ 7.17	$ 111,473	$ 7.17	$ 111,473	$ 8.26	$ 128,420
Total Calculated at Base Rates				**$ 117,444**		**$ 117,444**		**$ 135,288**
Gas Supply Clause				$ 22,582		$ 22,582		$ 22,582
Demand-Side Management				$ -		$ -		$ -
Gas Line Tracker				$ 193		$ 205		$ 205
Total Revenues				**$ 140,218**		**$ 140,230**		**$ 158,074**
Proposed Increase in Revenue								$ 17,844
								12.72%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF PROPOSED GAS REVENUE INCREASE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE/Projects	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE/Projects	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE/Projects
RATE SGSS-I								
Substitute Gas Sales Service - Industrial - Rate (SGSS)								
Customer Months for the 12-Month Period								
Basic Service Charge, Monthly	0		$ 750.00	$ -	$ 750.00	$ -	$ 850.00	$ -
Distribution Charge		0	$ 0.3100	$ -	$ 0.3100	$ -	$ 0.3523	$ -
Demand Charge		0	$ 10.89	$ -	$ 10.89	$ -	$ 12.38	$ -
Total Calculated at Base Rates				**$ -**		**$ -**		**$ -**
Gas Supply Clause				$ -		$ -		$ -
Demand-Side Management				$ -		$ -		$ -
Gas Line Tracker				$ -		$ -		$ -
Total Revenues				**$ -**		**$ -**		**$ -**
Proposed Change in Revenue								$ -
								0.00%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
CALCULATION OF PROPOSED GAS REVENUE INCREASE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026
Gas Operations

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Months	Total MCF	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE/Projects	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE/Projects	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE/Projects
RATE LGDS								
Local Gas Delivery Service - Rate (LGDS)								
Administrative Charges, Monthly	0		$ 550.00	$ -	$ 550.00	$ -	$ 550.00	$ -
Customer Months for the 12-Month Period								
Basic Service Charge, Monthly	0		$ 750.00	$ -	$ 750.00	$ -	$ 750.00	$ -
Distribution Cost Component		0	$ 0.0456	$ -	$ 0.0456	$ -	$ 0.0579	$ -
Demand Charge		0	$ 7.38	$ -	$ 7.38	$ -	$ 9.43	$ -
Total Calculated at Base Rates				**$ -**		**$ -**		**$ -**
Gas Supply Clause				$ -		$ -		$ -
Demand-Side Management				$ -		$ -		$ -
Gas Line Tracker				$ -		$ -		$ -
Total Revenues				**$ -**		**$ -**		**$ -**
Proposed Change in Revenue								$ -
								0.00%

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 67 - 807 KAR 5:001 Section 16(8)(n)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

See attached.

SCHEDULE N

TYPICAL BILL COMPARISON UNDER CURRENT & PROPOSED RATES

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

ELECTRIC

FORECASTED PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Residential Service / Volunteer Fire Dept

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Billing Factors RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H	K Increase (%) [(J - I)/I]
500	$ 67.88	$ 75.16	$ 7.28	10.7%	$ (0.18)	$ 0.68	$ (0.41)	$ 0.78	$ 68.75	$ 76.03	10.6%
750	$ 94.98	$ 104.82	$ 9.84	10.4%	$ (0.27)	$ 1.03	$ (0.62)	$ 1.18	$ 96.30	$ 106.14	10.2%
866	$ 107.55	$118.59	$ 11.04	10.3%	$ (0.32)	$ 1.18	$ (0.71)	$ 1.36	$ 109.06	$ 120.10	10.12%
1,000	$ 122.07	$ 134.49	$ 12.42	10.2%	$ (0.37)	$ 1.37	$ (0.82)	$ 1.57	$ 123.82	$ 136.24	10.0%
1,500	$ 176.26	$ 193.83	$ 17.57	10.0%	$ (0.55)	$ 2.05	$ (1.24)	$ 2.35	$ 178.87	$ 196.44	9.8%
2,000	$ 230.45	$ 253.16	$ 22.71	9.9%	$ (0.73)	$ 2.73	$ (1.65)	$ 3.14	$ 233.94	$ 256.65	9.7%
2,500	$ 284.64	$ 312.50	$ 27.86	9.8%	$ (0.91)	$ 3.42	$ (2.06)	$ 3.92	$ 289.01	$ 316.87	9.6%
3,000	$ 338.83	$ 371.83	$ 33.00	9.7%	$ (1.10)	$ 4.10	$ (2.47)	$ 4.71	$ 344.07	$ 377.07	9.6%

Assumptions:
Average Usage = 866 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Residential Time-of-Day Energy

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F DSM	G ECR	H RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) B+E+F+G+H	K Increase (%) [(J - I)/I]
500	$ 65.95	$ 72.98	$ 7.03	10.7%	$ (0.18)	$ 0.69	$ (0.42)	$ 0.79	$ 66.83	$ 73.86	10.5%
750	$ 92.08	$ 101.56	$ 9.48	10.3%	$ (0.27)	$ 1.04	$ (0.62)	$ 1.19	$ 93.42	$ 102.90	10.2%
1,000	$ 118.22	$ 130.14	$ 11.92	10.1%	$ (0.37)	$ 1.38	$ (0.83)	$ 1.58	$ 119.98	$ 131.90	9.9%
1,200	$ 139.12	$ 153.01	$ 13.89	10.0%	$ (0.44)	$ 1.66	$ (1.00)	$ 1.90	$ 141.24	$ 155.13	9.8%
1,500	$ 170.47	$ 187.31	$ 16.84	9.9%	$ (0.55)	$ 2.07	$ (1.25)	$ 2.38	$ 173.12	$ 189.96	9.7%
2,000	$ 222.74	$ 244.47	$ 21.73	9.8%	$ (0.73)	$ 2.76	$ (1.66)	$ 3.17	$ 226.28	$ 248.01	9.6%
2,500	$ 275.00	$ 301.63	$ 26.63	9.7%	$ (0.91)	$ 3.45	$ (2.08)	$ 3.96	$ 279.42	$ 306.05	9.5%
3,000	$ 327.27	$ 358.79	$ 31.52	9.6%	$ (1.10)	$ 4.14	$ (2.49)	$ 4.75	$ 332.57	$ 364.09	9.5%

Assumptions:
Average Usage = 1,139 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Residential Time-of-Day Demand

kW	Monthly Load Factor	kWh	A Base Rate Current Bill (Rate RS)	B Base Rate Proposed Bill	D Increase ($) [B - A]	E Increase (%) [D / A]	F Billing Factors FAC+OSS	G Billing Factors DSM	H Billing Factors ECR	I Billing Factors RAR	J Total Current Bill ($) [A+F+G+H+I]	K Total Proposed Bill ($) [B+F+G+H+I]	L Increase (%) [(K - J)/J]
2	30%	438	$ 64.30	$ 71.27	$ 6.97	10.8%	$ (0.16)	$ 0.61	$ (0.36)	$ 0.69	$ 65.08	$ 72.05	10.7%
	50%	730	$ 81.83	$ 90.18	$ 8.35	10.2%	$ (0.27)	$ 1.01	$ (0.61)	$ 1.16	$ 83.12	$ 91.47	10.1%
	70%	1,022	$ 99.37	$ 109.08	$ 9.71	9.8%	$ (0.37)	$ 1.41	$ (0.85)	$ 1.62	$ 101.18	$ 110.89	9.6%
5	30%	1,095	$ 140.21	$ 154.43	$ 14.22	10.1%	$ (0.40)	$ 1.51	$ (0.91)	$ 1.73	$ 142.14	$ 156.36	10.0%
	50%	1,825	$ 184.05	$ 201.70	$ 17.65	9.6%	$ (0.67)	$ 2.52	$ (1.52)	$ 2.89	$ 187.27	$ 204.92	9.4%
	70%	2,555	$ 227.89	$ 248.97	$ 21.08	9.3%	$ (0.93)	$ 3.53	$ (2.12)	$ 4.05	$ 232.42	$ 253.50	9.1%
10	30%	2,190	$ 266.71	$ 293.05	$ 26.34	9.9%	$ (0.80)	$ 3.03	$ (1.82)	$ 3.47	$ 270.59	$ 296.93	9.7%
	50%	3,650	$ 354.40	$ 387.59	$ 33.19	9.4%	$ (1.33)	$ 5.04	$ (3.03)	$ 5.78	$ 360.86	$ 394.05	9.2%
	70%	5,110	$ 442.09	$ 482.12	$ 40.03	9.1%	$ (1.87)	$ 7.06	$ (4.25)	$ 8.10	$ 451.13	$ 491.16	8.9%
15	30%	3,285	$ 393.23	$ 431.66	$ 38.43	9.8%	$ (1.20)	$ 4.54	$ (2.73)	$ 5.20	$ 399.04	$ 437.47	9.6%
	50%	5,475	$ 524.76	$ 573.47	$ 48.71	9.3%	$ (2.00)	$ 7.56	$ (4.55)	$ 8.67	$ 534.44	$ 583.15	9.1%
	70%	7,665	$ 656.29	$ 715.27	$ 58.98	9.0%	$ (2.80)	$ 10.59	$ (6.37)	$ 12.14	$ 669.85	$ 728.83	8.8%
20	30%	4,380	$ 519.73	$ 570.28	$ 50.55	9.7%	$ (1.60)	$ 6.05	$ (3.64)	$ 6.94	$ 527.48	$ 578.03	9.6%
	50%	7,300	$ 695.11	$ 759.35	$ 64.24	9.2%	$ (2.67)	$ 10.08	$ (6.07)	$ 11.57	$ 708.02	$ 772.26	9.1%
	70%	10,220	$ 870.48	$ 948.42	$ 77.94	9.0%	$ (3.73)	$ 14.12	$ (8.50)	$ 16.19	$ 888.56	$ 966.50	8.8%

Assumptions:
- Average Usage = 5,599 kWh per month
- Average Demand = 18 kW per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

General Service - Single Phase

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Billing Factors RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
100	$ 47.99	$ 52.40	$ 4.41	9.2%	$ (0.04)	$ 0.14	$ (0.05)	$ 0.16	$ 48.20	$ 52.61	9.2%
250	$ 67.05	$ 72.61	$ 5.56	8.3%	$ (0.09)	$ 0.35	$ (0.13)	$ 0.40	$ 67.58	$ 73.14	8.2%
500	$ 98.81	$ 106.29	$ 7.48	7.6%	$ (0.18)	$ 0.69	$ (0.25)	$ 0.79	$ 99.86	$ 107.34	7.5%
1,000	$ 162.34	$ 173.64	$ 11.30	7.0%	$ (0.36)	$ 1.38	$ (0.51)	$ 1.58	$ 164.43	$ 175.73	6.9%
1,500	$ 225.87	$ 241.00	$ 15.13	6.7%	$ (0.54)	$ 2.07	$ (0.76)	$ 2.37	$ 229.01	$ 244.14	6.6%
2,000	$ 289.40	$ 308.35	$ 18.95	6.6%	$ (0.72)	$ 2.77	$ (1.02)	$ 3.16	$ 293.59	$ 312.54	6.5%
3,000	$ 416.46	$ 443.06	$ 26.60	6.4%	$ (1.08)	$ 4.15	$ (1.53)	$ 4.74	$ 422.74	$ 449.34	6.3%
4,000	$ 543.52	$ 577.77	$ 34.25	6.3%	$ (1.44)	$ 5.53	$ (2.04)	$ 6.33	$ 551.90	$ 586.15	6.2%

Assumptions:
Average Usage = 936 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

General Service - Single Phase Time of Day Energy

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Billing Factors RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) B+E+F+G+H	K Increase (%) [(J - I)/I]
500	$ 80.68	$ 86.85	$ 6.17	7.7%	$ (0.18)	$ 0.69	$ (0.25)	$ 0.79	$ 81.73	$ 87.90	7.6%
750	$ 103.38	$ 110.81	$ 7.43	7.2%	$ (0.27)	$ 1.04	$ (0.38)	$ 1.19	$ 104.96	$ 112.39	7.1%
1,000	$ 126.09	$ 134.77	$ 8.68	6.9%	$ (0.36)	$ 1.38	$ (0.51)	$ 1.58	$ 128.18	$ 136.86	6.8%
1,250	$ 148.79	$ 158.73	$ 9.94	6.7%	$ (0.45)	$ 1.73	$ (0.64)	$ 1.98	$ 151.41	$ 161.35	6.6%
1,500	$ 171.49	$ 182.69	$ 11.20	6.5%	$ (0.54)	$ 2.07	$ (0.76)	$ 2.37	$ 174.63	$ 185.83	6.4%
2,000	$ 216.90	$ 230.60	$ 13.70	6.3%	$ (0.72)	$ 2.77	$ (1.02)	$ 3.16	$ 221.09	$ 234.79	6.2%
2,500	$ 262.30	$ 278.53	$ 16.23	6.2%	$ (0.90)	$ 3.46	$ (1.27)	$ 3.95	$ 267.54	$ 283.77	6.1%
3,000	$ 307.70	$ 326.45	$ 18.75	6.1%	$ (1.08)	$ 4.15	$ (1.53)	$ 4.74	$ 313.98	$ 332.73	6.0%

Assumptions:
Average Usage = 1,604 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

General Service - Single Phase Time of Day Demand

kW	Monthly Load Factor	kWh	A Base Rate Current Bill (Rate RS)	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Billing Factors RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
10	30%	2,190	$ 346.25	$ 369.06	$ 22.81	6.6%	$ (0.79)	$ 3.03	$ (1.11)	$ 3.46	$ 350.84	$ 373.65	6.5%
	50%	3,650	$ 444.13	$ 471.78	$ 27.65	6.2%	$ (1.31)	$ 5.05	$ (1.86)	$ 5.77	$ 451.78	$ 479.43	6.1%
	70%	5,110	$ 542.00	$ 574.51	$ 32.51	6.0%	$ (1.84)	$ 7.07	$ (2.60)	$ 8.08	$ 552.71	$ 585.22	5.9%
20	30%	4,380	$ 657.22	$ 699.19	$ 41.97	6.4%	$ (1.58)	$ 6.06	$ (2.23)	$ 6.93	$ 666.40	$ 708.37	6.3%
	50%	7,300	$ 852.97	$ 904.64	$ 51.67	6.1%	$ (2.63)	$ 10.09	$ (3.71)	$ 11.55	$ 868.27	$ 919.94	6.0%
	70%	10,220	$ 1,048.73	$ 1,110.09	$ 61.36	5.9%	$ (3.68)	$ 14.13	$ (5.20)	$ 16.16	$ 1,070.14	$ 1,131.50	5.7%
30	30%	6,570	$ 968.18	$ 1,029.32	$ 61.14	6.3%	$ (2.36)	$ 9.08	$ (3.34)	$ 10.39	$ 981.95	$ 1,043.09	6.2%
	50%	10,950	$ 1,261.82	$ 1,337.49	$ 75.67	6.0%	$ (3.94)	$ 15.14	$ (5.57)	$ 17.32	$ 1,284.77	$ 1,360.44	5.9%
	70%	15,330	$ 1,555.45	$ 1,645.67	$ 90.22	5.8%	$ (5.52)	$ 21.20	$ (7.79)	$ 24.25	$ 1,587.59	$ 1,677.81	5.7%
40	30%	8,760	$ 1,279.15	$ 1,359.44	$ 80.29	6.3%	$ (3.15)	$ 12.11	$ (4.45)	$ 13.86	$ 1,297.52	$ 1,377.81	6.2%
	50%	14,600	$ 1,670.66	$ 1,770.35	$ 99.69	6.0%	$ (5.25)	$ 20.19	$ (7.42)	$ 23.09	$ 1,701.27	$ 1,800.96	5.9%
	70%	20,440	$ 2,062.18	$ 2,181.25	$ 119.07	5.8%	$ (7.35)	$ 28.26	$ (10.39)	$ 32.33	$ 2,105.03	$ 2,224.10	5.7%
50	30%	10,950	$ 1,590.12	$ 1,689.57	$ 99.45	6.3%	$ (3.94)	$ 15.14	$ (5.57)	$ 17.32	$ 1,613.07	$ 1,712.52	6.2%
	50%	18,250	$ 2,079.51	$ 2,203.20	$ 123.69	6.0%	$ (6.57)	$ 25.24	$ (9.28)	$ 28.87	$ 2,117.77	$ 2,241.46	5.8%
	70%	25,550	$ 2,568.90	$ 2,716.83	$ 147.93	5.8%	$ (9.19)	$ 35.33	$ (12.99)	$ 40.41	$ 2,622.46	$ 2,770.39	5.6%

Assumptions:
No LG&E customers on this rate schedule
Average Usage = 0 kWh per month
Average Demand = 0 kW per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak demand based on actual customer data
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

General Service - Three Phase

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Billing Factors RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
500	$ 119.80	$ 129.41	$ 9.61	8.0%	$ (0.18)	$ 0.69	$ (0.25)	$ 0.79	$ 120.85	$ 130.46	8.0%
1,000	$ 183.33	$ 196.76	$ 13.43	7.3%	$ (0.36)	$ 1.38	$ (0.51)	$ 1.58	$ 185.42	$ 198.85	7.2%
2,500	$ 373.92	$ 398.83	$ 24.91	6.7%	$ (0.90)	$ 3.46	$ (1.27)	$ 3.95	$ 379.16	$ 404.07	6.6%
5,000	$ 691.57	$ 735.60	$ 44.03	6.4%	$ (1.80)	$ 6.91	$ (2.55)	$ 7.91	$ 702.04	$ 746.07	6.3%
7,500	$ 1,009.22	$ 1,072.38	$ 63.16	6.3%	$ (2.70)	$ 10.37	$ (3.82)	$ 11.86	$ 1,024.93	$ 1,088.09	6.2%
10,000	$ 1,326.87	$ 1,409.15	$ 82.28	6.2%	$ (3.60)	$ 13.83	$ (5.09)	$ 15.81	$ 1,347.82	$ 1,430.10	6.1%
15,000	$ 1,962.17	$ 2,082.70	$ 120.53	6.1%	$ (5.40)	$ 20.74	$ (7.64)	$ 23.72	$ 1,993.59	$ 2,114.12	6.1%
20,000	$ 2,597.47	$ 2,756.25	$ 158.78	6.1%	$ (7.19)	$ 27.65	$ (10.18)	$ 31.63	$ 2,639.38	$ 2,798.16	6.0%

Assumptions:
Average Usage = 3,945 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

General Service - Three Phase Time of Day Energy

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Billing Factors RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
500	$ 101.67	$ 109.97	$ 8.30	8.2%	$ (0.18)	$ 0.69	$ (0.25)	$ 0.79	$ 102.72	$ 111.02	8.1%
750	$ 124.37	$ 133.93	$ 9.56	7.7%	$ (0.27)	$ 1.04	$ (0.38)	$ 1.19	$ 125.95	$ 135.51	7.6%
1,000	$ 147.08	$ 157.89	$ 10.81	7.4%	$ (0.36)	$ 1.38	$ (0.51)	$ 1.58	$ 149.17	$ 159.98	7.3%
1,250	$ 169.78	$ 181.85	$ 12.07	7.1%	$ (0.45)	$ 1.73	$ (0.64)	$ 1.98	$ 172.40	$ 184.47	7.0%
1,500	$ 192.48	$ 205.81	$ 13.33	6.9%	$ (0.54)	$ 2.07	$ (0.76)	$ 2.37	$ 195.62	$ 208.95	6.8%
2,000	$ 237.89	$ 253.72	$ 15.83	6.7%	$ (0.72)	$ 2.77	$ (1.02)	$ 3.16	$ 242.08	$ 257.91	6.5%
2,500	$ 283.29	$ 301.65	$ 18.36	6.5%	$ (0.90)	$ 3.46	$ (1.27)	$ 3.95	$ 288.53	$ 306.89	6.4%
3,000	$ 328.69	$ 349.57	$ 20.88	6.4%	$ (1.08)	$ 4.15	$ (1.53)	$ 4.74	$ 334.97	$ 355.85	6.2%

Assumptions:
No LG&E customers on this rate schedule
Average Usage = 0 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

General Service - Three Phase Time of Day Demand

kW	Monthly Load Factor	kWh	A Base Rate Current Bill (Rate RS)	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Billing Factors RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
10	30%	2,190	$ 367.24	$ 392.18	$ 24.94	6.8%	$ (0.79)	$ 3.03	$ (1.11)	$ 3.46	$ 371.83	$ 396.77	6.7%
	50%	3,650	$ 465.12	$ 494.90	$ 29.78	6.4%	$ (1.31)	$ 5.05	$ (1.86)	$ 5.77	$ 472.77	$ 502.55	6.3%
	70%	5,110	$ 562.99	$ 597.63	$ 34.64	6.2%	$ (1.84)	$ 7.07	$ (2.60)	$ 8.08	$ 573.70	$ 608.34	6.0%
20	30%	4,380	$ 678.21	$ 722.31	$ 44.10	6.5%	$ (1.58)	$ 6.06	$ (2.23)	$ 6.93	$ 687.39	$ 731.49	6.4%
	50%	7,300	$ 873.96	$ 927.76	$ 53.80	6.2%	$ (2.63)	$ 10.09	$ (3.71)	$ 11.55	$ 889.26	$ 943.06	6.1%
	70%	10,220	$ 1,069.72	$ 1,133.21	$ 63.49	5.9%	$ (3.68)	$ 14.13	$ (5.20)	$ 16.16	$ 1,091.13	$ 1,154.62	5.8%
30	30%	6,570	$ 989.17	$ 1,052.44	$ 63.27	6.4%	$ (2.36)	$ 9.08	$ (3.34)	$ 10.39	$ 1,002.94	$ 1,066.21	6.3%
	50%	10,950	$ 1,282.81	$ 1,360.61	$ 77.80	6.1%	$ (3.94)	$ 15.14	$ (5.57)	$ 17.32	$ 1,305.76	$ 1,383.56	6.0%
	70%	15,330	$ 1,576.44	$ 1,668.79	$ 92.35	5.9%	$ (5.52)	$ 21.20	$ (7.79)	$ 24.25	$ 1,608.58	$ 1,700.93	5.7%
40	30%	8,760	$ 1,300.14	$ 1,382.56	$ 82.42	6.3%	$ (3.15)	$ 12.11	$ (4.45)	$ 13.86	$ 1,318.51	$ 1,400.93	6.3%
	50%	14,600	$ 1,691.65	$ 1,793.47	$ 101.82	6.0%	$ (5.25)	$ 20.19	$ (7.42)	$ 23.09	$ 1,722.26	$ 1,824.08	5.9%
	70%	20,440	$ 2,083.17	$ 2,204.37	$ 121.20	5.8%	$ (7.35)	$ 28.26	$ (10.39)	$ 32.33	$ 2,126.02	$ 2,247.22	5.7%
50	30%	10,950	$ 1,611.11	$ 1,712.69	$ 101.58	6.3%	$ (3.94)	$ 15.14	$ (5.57)	$ 17.32	$ 1,634.06	$ 1,735.64	6.2%
	50%	18,250	$ 2,100.50	$ 2,226.32	$ 125.82	6.0%	$ (6.57)	$ 25.24	$ (9.28)	$ 28.87	$ 2,138.76	$ 2,264.58	5.9%
	70%	25,550	$ 2,589.89	$ 2,739.95	$ 150.06	5.8%	$ (9.19)	$ 35.33	$ (12.99)	$ 40.41	$ 2,643.45	$ 2,793.51	5.7%

Assumptions:
- Average Usage = 18,599 kWh per month
- Average Demand = 40 kW per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Power Service Secondary

kW	kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E FAC+OSS	F DSM	G ECR	H RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
								Billing Factors						
46	50	30%	10,145	$ 1,709.97	$1,822.30	$ 112.33	6.6%	$ (3.68)	$ 14.08	$ (5.06)	$ 16.09	$ 1,731.40	$ 1,843.73	6.5%
		50%	16,909	$ 1,971.99	$2,085.47	$ 113.48	5.8%	$ (6.14)	$ 23.46	$ (8.43)	$ 26.81	$ 2,007.69	$ 2,121.17	5.7%
		70%	23,672	$ 2,234.01	$2,348.64	$ 114.63	5.1%	$ (8.59)	$ 32.85	$ (11.81)	$ 37.54	$ 2,284.00	$ 2,398.63	5.0%
69	75	30%	15,218	$ 2,520.09	$2,687.68	$ 167.59	6.7%	$ (5.52)	$ 21.12	$ (7.59)	$ 24.13	$ 2,552.23	$ 2,719.82	6.6%
		50%	25,363	$ 2,913.12	$3,082.44	$ 169.32	5.8%	$ (9.20)	$ 35.20	$ (12.65)	$ 40.22	$ 2,966.69	$ 3,136.01	5.7%
		70%	35,509	$ 3,306.15	$3,477.19	$ 171.04	5.2%	$ (12.89)	$ 49.27	$ (17.71)	$ 56.31	$ 3,381.13	$ 3,552.17	5.1%
93	100	30%	20,291	$ 3,330.20	$3,553.06	$ 222.86	6.7%	$ (7.36)	$ 28.16	$ (10.12)	$ 32.18	$ 3,373.06	$ 3,595.92	6.6%
		50%	33,818	$ 3,854.24	$4,079.40	$ 225.16	5.8%	$ (12.27)	$ 46.93	$ (16.87)	$ 53.63	$ 3,925.66	$ 4,150.82	5.7%
		70%	47,345	$ 4,378.28	$4,605.74	$ 227.46	5.2%	$ (17.18)	$ 65.70	$ (23.61)	$ 75.08	$ 4,478.27	$ 4,705.73	5.1%
139	150	30%	30,436	$ 4,950.44	$5,283.81	$ 333.37	6.7%	$ (11.05)	$ 42.23	$ (15.18)	$ 48.27	$ 5,014.71	$ 5,348.08	6.6%
		50%	50,727	$ 5,736.50	$6,073.32	$ 336.82	5.9%	$ (18.41)	$ 70.39	$ (25.30)	$ 80.44	$ 5,843.62	$ 6,180.44	5.8%
		70%	71,017	$ 6,522.56	$6,862.83	$ 340.27	5.2%	$ (25.77)	$ 98.55	$ (35.42)	$ 112.62	$ 6,672.54	$ 7,012.81	5.1%
232	250	30%	50,727	$ 8,190.91	$8,745.32	$ 554.41	6.8%	$ (18.41)	$ 70.39	$ (25.30)	$ 80.44	$ 8,298.03	$ 8,852.44	6.7%
		50%	84,544	$ 9,501.01	$10,061.17	$ 560.16	5.9%	$ (30.68)	$ 117.32	$ (42.16)	$ 134.07	$ 9,679.56	$ 10,239.72	5.8%
		70%	118,362	$ 10,811.11	$11,377.02	$ 565.91	5.2%	$ (42.96)	$ 164.25	$ (59.03)	$ 187.70	$ 11,061.07	$ 11,626.98	5.1%

Assumptions:
- Average Usage = 40,589 kWh per month
- Average Demand = 166 kW per month
- Proposed Bill calculation uses three tier kVA rate
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Current Bill calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Power Service Primary

kW	kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E FAC+OSS	F DSM	G ECR	H RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
								Billing Factors						
46	50	30%	10,129	$ 1,695.20	$1,832.01	$ 136.81	8.1%	$ (3.82)	$ 14.16	$ (4.87)	$ 16.16	$ 1,716.83	$ 1,853.64	8.0%
		50%	16,882	$ 1,951.21	$2,089.10	$ 137.89	7.1%	$ (6.37)	$ 23.59	$ (8.12)	$ 26.94	$ 1,987.25	$ 2,125.14	6.9%
		70%	23,635	$ 2,207.21	$2,346.18	$ 138.97	6.3%	$ (8.91)	$ 33.03	$ (11.37)	$ 37.72	$ 2,257.68	$ 2,396.65	6.2%
93	100	30%	20,259	$ 3,150.43	$3,409.14	$ 258.71	8.2%	$ (7.64)	$ 28.31	$ (9.75)	$ 32.33	$ 3,193.68	$ 3,452.39	8.1%
		50%	33,764	$ 3,662.43	$3,923.30	$ 260.87	7.1%	$ (12.73)	$ 47.19	$ (16.24)	$ 53.88	$ 3,734.53	$ 3,995.40	7.0%
		70%	47,270	$ 4,174.44	$4,437.47	$ 263.03	6.3%	$ (17.82)	$ 66.06	$ (22.74)	$ 75.44	$ 4,275.38	$ 4,538.41	6.2%
231	250	30%	50,647	$ 7,516.07	$8,140.51	$ 624.44	8.3%	$ (19.10)	$ 70.78	$ (24.37)	$ 80.82	$ 7,624.20	$ 8,248.64	8.2%
		50%	84,411	$ 8,796.08	$9,425.92	$ 629.84	7.2%	$ (31.83)	$ 117.96	$ (40.61)	$ 134.71	$ 8,976.31	$ 9,606.15	7.0%
		70%	118,176	$ 10,076.09	$10,711.34	$ 635.25	6.3%	$ (44.56)	$ 165.15	$ (56.86)	$ 188.59	$ 10,328.41	$ 10,963.66	6.2%
463	500	30%	101,293	$ 14,792.15	$16,026.13	$ 1,233.98	8.3%	$ (38.19)	$ 141.56	$ (48.73)	$ 161.65	$ 15,008.44	$ 16,242.42	8.2%
		50%	168,822	$ 17,352.18	$18,596.96	$ 1,244.78	7.2%	$ (63.66)	$ 235.93	$ (81.22)	$ 269.42	$ 17,712.65	$ 18,957.43	7.0%
		70%	236,351	$ 19,912.20	$21,167.78	$ 1,255.58	6.3%	$ (89.12)	$ 330.30	$ (113.71)	$ 377.18	$ 20,416.85	$ 21,672.43	6.1%
925	1,000	30%	202,587	$ 29,344.31	$31,797.37	$ 2,453.06	8.4%	$ (76.39)	$ 283.11	$ (97.47)	$ 323.30	$ 29,776.86	$ 32,229.92	8.2%
		50%	337,645	$ 34,464.35	$36,939.02	$ 2,474.67	7.2%	$ (127.31)	$ 471.85	$ (162.45)	$ 538.83	$ 35,185.27	$ 37,659.94	7.0%
		70%	472,703	$ 39,584.39	$42,080.68	$ 2,496.29	6.3%	$ (178.24)	$ 660.60	$ (227.43)	$ 754.36	$ 40,593.68	$ 43,089.97	6.1%

Assumptions:
- Average Usage = 82,232 kWh per month
- Average Demand = 345 kW per month
- Proposed Bill calculation uses three tier kVA rate
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Current Bill calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Time-of-Day Secondary

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E FAC+OSS	F DSM	G ECR	H RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
							Billing Factors						
250	30%	54,750	$ 6,371.92	$ 6,811.33	$ 439.41	6.9%	$ (20.15)	$ 76.54	$ (26.24)	$ 87.35	$ 6,489.42	$ 6,928.83	6.8%
	50%	91,250	$ 7,638.47	$ 8,229.35	$ 590.88	7.7%	$ (33.58)	$ 127.56	$ (43.74)	$ 145.59	$ 7,834.30	$ 8,425.18	7.5%
	70%	127,750	$ 8,905.02	$ 9,647.38	$ 742.36	8.3%	$ (47.02)	$ 178.58	$ (61.24)	$ 203.82	$ 9,179.16	$ 9,921.52	8.1%
500	30%	109,500	$ 12,543.69	$ 13,422.52	$ 878.83	7.0%	$ (40.30)	$ 153.07	$ (52.49)	$ 174.71	$ 12,778.68	$ 13,657.51	6.9%
	50%	227,989	$ 16,655.26	$ 18,025.81	$ 1,370.55	8.2%	$ (83.91)	$ 318.71	$ (109.29)	$ 363.75	$ 17,144.52	$ 18,515.07	8.0%
	70%	255,500	$ 17,609.89	$ 19,094.62	$ 1,484.73	8.4%	$ (94.04)	$ 357.16	$ (122.47)	$ 407.65	$ 18,158.19	$ 19,642.92	8.2%
1,000	30%	219,000	$ 24,887.24	$ 26,644.89	$ 1,757.65	7.1%	$ (80.60)	$ 306.14	$ (104.98)	$ 349.41	$ 25,357.21	$ 27,114.86	6.9%
	50%	365,000	$ 29,953.44	$ 32,316.99	$ 2,363.55	7.9%	$ (134.34)	$ 510.24	$ (174.96)	$ 582.35	$ 30,736.73	$ 33,100.28	7.7%
	70%	511,000	$ 35,019.64	$ 37,989.09	$ 2,969.45	8.5%	$ (188.08)	$ 714.33	$ (244.95)	$ 815.30	$ 36,116.24	$ 39,085.69	8.2%
2,500	30%	547,500	$ 61,917.89	$ 66,312.02	$ 4,394.13	7.1%	$ (201.51)	$ 765.35	$ (262.44)	$ 873.53	$ 63,092.82	$ 67,486.95	7.0%
	50%	912,500	$ 74,583.39	$ 80,492.27	$ 5,908.88	7.9%	$ (335.85)	$ 1,275.59	$ (437.41)	$ 1,455.89	$ 76,541.61	$ 82,450.49	7.7%
	70%	1,277,500	$ 87,248.89	$ 94,672.52	$ 7,423.63	8.5%	$ (470.19)	$ 1,785.82	$ (612.37)	$ 2,038.24	$ 89,990.39	$ 97,414.02	8.2%
5,000	30%	1,095,000	$ 123,635.64	$ 132,423.89	$ 8,788.25	7.1%	$ (403.02)	$ 1,530.71	$ (524.89)	$ 1,747.06	$ 125,985.50	$ 134,773.75	7.0%
	50%	1,825,000	$ 148,966.64	$ 160,784.39	$ 11,817.75	7.9%	$ (671.70)	$ 2,551.18	$ (874.81)	$ 2,911.77	$ 152,883.08	$ 164,700.83	7.7%
	70%	2,555,000	$ 174,297.64	$ 189,144.89	$ 14,847.25	8.5%	$ (940.38)	$ 3,571.65	$ (1,224.74)	$ 4,076.48	$ 179,780.65	$ 194,627.90	8.3%

Assumptions:
- Average Usage = 192,363 kWh per month
- Average Demand = 686 kVA per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Assumes peak and intermediate demand based on actual customer data
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Time-of-Day Primary

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E FAC+OSS	F DSM	G ECR	H RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
							Billing Factors						
250	30%	54,750	$ 6,317.12	$ 6,702.30	$ 385.18	6.1%	$ (20.18)	$ -	$ (26.26)	$ 87.32	$ 6,358.00	$ 6,743.18	6.1%
	50%	91,250	$ 7,475.63	$ 8,088.20	$ 612.57	8.2%	$ (33.63)	$ -	$ (43.77)	$ 145.54	$ 7,543.77	$ 8,156.34	8.1%
	70%	127,750	$ 8,634.14	$ 9,474.11	$ 839.97	9.7%	$ (47.08)	$ -	$ (61.27)	$ 203.76	$ 8,729.55	$ 9,569.52	9.6%
5,000	30%	1,095,000	$ 120,077.52	$ 126,400.06	$ 6,322.54	5.3%	$ (403.51)	$ -	$ (525.21)	$ 1,746.49	$ 120,895.29	$ 127,217.83	5.2%
	50%	1,825,000	$ 143,247.72	$ 154,118.16	$ 10,870.44	7.6%	$ (672.51)	$ -	$ (875.35)	$ 2,910.82	$ 144,610.68	$ 155,481.12	7.5%
	70%	2,555,000	$ 166,417.92	$ 181,836.26	$ 15,418.34	9.3%	$ (941.52)	$ -	$ (1,225.50)	$ 4,075.15	$ 168,326.05	$ 183,744.39	9.2%
10,000	30%	2,190,000	$ 239,825.32	$ 252,397.71	$ 12,572.39	5.2%	$ (807.01)	$ -	$ (1,050.43)	$ 3,492.98	$ 241,460.86	$ 254,033.25	5.2%
	50%	3,650,000	$ 286,165.72	$ 307,833.91	$ 21,668.19	7.6%	$ (1,345.02)	$ -	$ (1,750.71)	$ 5,821.64	$ 288,891.63	$ 310,559.82	7.5%
	70%	5,110,000	$ 332,506.12	$ 363,270.11	$ 30,763.99	9.3%	$ (1,883.03)	$ -	$ (2,450.99)	$ 8,150.30	$ 336,322.40	$ 367,086.39	9.1%
25,000	30%	5,475,000	$ 599,068.72	$ 630,390.66	$ 31,321.94	5.2%	$ (2,017.53)	$ -	$ (2,626.06)	$ 8,732.46	$ 603,157.59	$ 634,479.53	5.2%
	50%	9,125,000	$ 714,919.72	$ 768,981.16	$ 54,061.44	7.6%	$ (3,362.55)	$ -	$ (4,376.77)	$ 14,554.10	$ 721,734.50	$ 775,795.94	7.5%
	70%	12,775,000	$ 830,770.72	$ 907,571.66	$ 76,800.94	9.2%	$ (4,707.58)	$ -	$ (6,127.48)	$ 20,375.74	$ 840,311.40	$ 917,112.34	9.1%
50,000	30%	10,950,000	$ 1,197,807.72	$ 1,260,378.91	$ 62,571.19	5.2%	$ (4,035.07)	$ -	$ (5,252.13)	$ 17,464.92	$ 1,205,985.44	$ 1,268,556.63	5.2%
	50%	18,250,000	$ 1,429,509.72	$ 1,537,559.91	$ 108,050.19	7.6%	$ (6,725.11)	$ -	$ (8,753.55)	$ 29,108.20	$ 1,443,139.26	$ 1,551,189.45	7.5%
	70%	25,550,000	$ 1,661,211.72	$ 1,814,740.91	$ 153,529.19	9.2%	$ (9,415.15)	$ -	$ (12,254.97)	$ 40,751.48	$ 1,680,293.08	$ 1,833,822.27	9.1%

Assumptions:
- Average Usage = 1,205,550 kWh per month
- Average Demand = 3,177 kVA per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Assumes peak and intermediate demand based on actual customer data
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Retail Transmission Service

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Billing Factors RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
250	30%	54,750	$ 7,228.62	$ 7,880.26	$ 651.64	9.0%	$ (20.26)	$ -	$ (25.43)	$ 87.73	$ 7,270.66	$ 7,922.30	9.0%
	50%	91,250	$ 8,373.62	$ 9,238.42	$ 864.80	10.3%	$ (33.77)	$ -	$ (42.38)	$ 146.22	$ 8,443.69	$ 9,308.49	10.2%
	70%	127,750	$ 9,518.63	$ 10,596.59	$ 1,077.96	11.3%	$ (47.28)	$ -	$ (59.33)	$ 204.71	$ 9,616.73	$ 10,694.69	11.2%
10,000	30%	2,190,000	$ 230,686.23	$ 239,835.58	$ 9,149.35	4.0%	$ (810.50)	$ -	$ (1,017.08)	$ 3,509.28	$ 232,367.93	$ 241,517.28	3.9%
	50%	3,650,000	$ 276,486.43	$ 294,162.18	$ 17,675.75	6.4%	$ (1,350.83)	$ -	$ (1,695.14)	$ 5,848.81	$ 279,289.27	$ 296,965.02	6.3%
	70%	5,110,000	$ 322,286.63	$ 348,488.78	$ 26,202.15	8.1%	$ (1,891.16)	$ -	$ (2,373.19)	$ 8,188.33	$ 326,210.61	$ 352,412.76	8.0%
25,000	30%	5,475,000	$ 574,467.18	$ 596,689.93	$ 22,222.75	3.9%	$ (2,026.24)	$ -	$ (2,542.71)	$ 8,773.21	$ 578,671.44	$ 600,894.19	3.8%
	50%	9,125,000	$ 688,967.68	$ 732,506.43	$ 43,538.75	6.3%	$ (3,377.07)	$ -	$ (4,237.85)	$ 14,622.02	$ 695,974.78	$ 739,513.53	6.3%
	70%	12,775,000	$ 803,468.18	$ 868,322.93	$ 64,854.75	8.1%	$ (4,727.90)	$ -	$ (5,932.99)	$ 20,470.82	$ 813,278.11	$ 878,132.86	8.0%
50,000	30%	10,950,000	$ 1,147,435.43	$ 1,191,447.18	$ 44,011.75	3.8%	$ (4,052.49)	$ -	$ (5,085.42)	$ 17,546.42	$ 1,155,843.94	$ 1,199,855.69	3.8%
	50%	18,250,000	$ 1,376,436.43	$ 1,463,080.18	$ 86,643.75	6.3%	$ (6,754.14)	$ -	$ (8,475.69)	$ 29,244.03	$ 1,390,450.63	$ 1,477,094.38	6.2%
	70%	25,550,000	$ 1,605,437.43	$ 1,734,713.18	$ 129,275.75	8.1%	$ (9,455.80)	$ -	$ (11,865.97)	$ 40,941.64	$ 1,625,057.30	$ 1,754,333.05	8.0%
75,000	30%	16,425,000	$ 1,720,403.68	$ 1,786,204.43	$ 65,800.75	3.8%	$ (6,078.73)	$ -	$ (7,628.13)	$ 26,319.63	$ 1,733,016.45	$ 1,798,817.20	3.8%
	50%	27,375,000	$ 2,063,905.18	$ 2,193,653.93	$ 129,748.75	6.3%	$ (10,131.22)	$ -	$ (12,713.54)	$ 43,866.05	$ 2,084,926.47	$ 2,214,675.22	6.2%
	70%	38,325,000	$ 2,407,406.68	$ 2,601,103.43	$ 193,696.75	8.1%	$ (14,183.70)	$ -	$ (17,798.96)	$ 61,412.47	$ 2,436,836.49	$ 2,630,533.24	7.9%

Assumptions:
- Average Usage = 6,746,690 kWh per month
- Average Demand = 14,289 kVA per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Assumes peak and intermediate demand based on actual customer data
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Fluctuating Load Service - Transmission

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E FAC+OSS	F DSM	G ECR	H RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
							Billing Factors						
20,000	30%	4,380,000	$ 461,741.93	$ 484,841.08	$ 23,099.15	5.0%	$ (1,620.99)	$ -	$ (2,034.17)	$ 7,018.57	$ 465,105.34	$ 488,204.49	5.0%
	50%	7,300,000	$ 567,299.93	$ 610,050.68	$ 42,750.75	7.5%	$ (2,701.66)	$ -	$ (3,390.28)	$ 11,697.61	$ 572,905.60	$ 615,656.35	7.5%
	70%	10,220,000	$ 672,857.93	$ 735,260.28	$ 62,402.35	9.3%	$ (3,782.32)	$ -	$ (4,746.39)	$ 16,376.66	$ 680,705.88	$ 743,108.23	9.2%
100,000	30%	21,900,000	$ 2,302,713.93	$ 2,416,474.68	$ 113,760.75	4.9%	$ (8,104.97)	$ -	$ (10,170.83)	$ 35,092.84	$ 2,319,530.97	$ 2,433,291.72	4.9%
	50%	36,500,000	$ 2,830,503.93	$ 3,042,522.68	$ 212,018.75	7.5%	$ (13,508.29)	$ -	$ (16,951.39)	$ 58,488.06	$ 2,858,532.31	$ 3,070,551.06	7.4%
	70%	51,100,000	$ 3,358,293.93	$ 3,668,570.68	$ 310,276.75	9.2%	$ (18,911.60)	$ -	$ (23,731.95)	$ 81,883.29	$ 3,397,533.67	$ 3,707,810.42	9.1%
150,000	30%	32,850,000	$ 3,453,321.43	$ 3,623,745.68	$ 170,424.25	4.9%	$ (12,157.46)	$ -	$ (15,256.25)	$ 52,639.26	$ 3,478,546.98	$ 3,648,971.23	4.9%
	50%	54,750,000	$ 4,245,006.43	$ 4,562,817.68	$ 317,811.25	7.5%	$ (20,262.43)	$ -	$ (25,427.08)	$ 87,732.09	$ 4,287,049.01	$ 4,604,860.26	7.4%
	70%	76,650,000	$ 5,036,691.43	$ 5,501,889.68	$ 465,198.25	9.2%	$ (28,367.40)	$ -	$ (35,597.92)	$ 122,824.93	$ 5,095,551.04	$ 5,560,749.29	9.1%
200,000	30%	43,800,000	$ 4,603,928.93	$ 4,831,016.68	$ 227,087.75	4.9%	$ (16,209.94)	$ -	$ (20,341.67)	$ 70,185.68	$ 4,637,563.00	$ 4,864,650.75	4.9%
	50%	73,000,000	$ 5,659,508.93	$ 6,083,112.68	$ 423,603.75	7.5%	$ (27,016.57)	$ -	$ (33,902.78)	$ 116,976.13	$ 5,715,565.71	$ 6,139,169.46	7.4%
	70%	102,200,000	$ 6,715,088.93	$ 7,335,208.68	$ 620,119.75	9.2%	$ (37,823.20)	$ -	$ (47,463.89)	$ 163,766.58	$ 6,793,568.42	$ 7,413,688.17	9.1%
250,000	30%	54,750,000	$ 5,754,536.43	$ 6,038,287.68	$ 283,751.25	4.9%	$ (20,262.43)	$ -	$ (25,427.08)	$ 87,732.09	$ 5,796,579.01	$ 6,080,330.26	4.9%
	50%	91,250,000	$ 7,074,011.43	$ 7,603,407.68	$ 529,396.25	7.5%	$ (33,770.72)	$ -	$ (42,378.47)	$ 146,220.16	$ 7,144,082.40	$ 7,673,478.65	7.4%
	70%	127,750,000	$ 8,393,486.43	$ 9,168,527.68	$ 775,041.25	9.2%	$ (47,279.00)	$ -	$ (59,329.86)	$ 204,708.22	$ 8,491,585.79	$ 9,266,627.04	9.1%

Assumptions:
No LG&E customers on this rate schedule
Average Usage = 0 kWh per month
Average Demand = 0 kVA per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes (using RTS as proxy since no customers are currently on this rate schedule)
Assumes peak and intermediate demand based on actual customer data
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Fluctuating Load Service- Primary

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E FAC+OSS	F DSM	G ECR	H RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
							Billing Factors						
20,000	30%	4,380,000	$ 484,100.12	$ 507,069.03	$ 22,968.91	4.7%	$ (1,614.03)	$ -	$ (2,100.85)	$ 6,985.97	$ 487,371.21	$ 510,340.12	4.7%
	50%	7,300,000	$ 591,205.72	$ 634,118.23	$ 42,912.51	7.3%	$ (2,690.04)	$ -	$ (3,501.42)	$ 11,643.28	$ 596,657.54	$ 639,570.05	7.2%
	70%	10,220,000	$ 698,311.32	$ 761,167.43	$ 62,856.11	9.0%	$ (3,766.06)	$ -	$ (4,901.99)	$ 16,300.59	$ 705,943.86	$ 768,799.97	8.9%
100,000	30%	21,900,000	$ 2,419,181.72	$ 2,533,644.23	$ 114,462.51	4.7%	$ (8,070.13)	$ -	$ (10,504.26)	$ 34,929.84	$ 2,435,537.17	$ 2,549,999.68	4.7%
	50%	36,500,000	$ 2,954,709.72	$ 3,168,890.23	$ 214,180.51	7.3%	$ (13,450.22)	$ -	$ (17,507.10)	$ 58,216.40	$ 2,981,968.80	$ 3,196,149.31	7.2%
	70%	51,100,000	$ 3,490,237.72	$ 3,804,136.23	$ 313,898.51	9.0%	$ (18,830.30)	$ -	$ (24,509.94)	$ 81,502.95	$ 3,528,400.43	$ 3,842,298.94	8.9%
150,000	30%	32,850,000	$ 3,628,607.72	$ 3,800,253.73	$ 171,646.01	4.7%	$ (12,105.20)	$ -	$ (15,756.39)	$ 52,394.76	$ 3,653,140.89	$ 3,824,786.90	4.7%
	50%	54,750,000	$ 4,431,899.72	$ 4,753,122.73	$ 321,223.01	7.3%	$ (20,175.33)	$ -	$ (26,260.65)	$ 87,324.59	$ 4,472,788.33	$ 4,794,011.34	7.2%
	70%	76,650,000	$ 5,235,191.72	$ 5,705,991.73	$ 470,800.01	9.0%	$ (28,245.46)	$ -	$ (36,764.91)	$ 122,254.43	$ 5,292,435.78	$ 5,763,235.79	8.9%
200,000	30%	43,800,000	$ 4,838,033.72	$ 5,066,863.23	$ 228,829.51	4.7%	$ (16,140.26)	$ -	$ (21,008.52)	$ 69,859.68	$ 4,870,744.62	$ 5,099,574.13	4.7%
	50%	73,000,000	$ 5,909,089.72	$ 6,337,355.23	$ 428,265.51	7.3%	$ (26,900.43)	$ -	$ (35,014.20)	$ 116,432.79	$ 5,963,607.88	$ 6,391,873.39	7.2%
	70%	102,200,000	$ 6,980,145.72	$ 7,607,847.23	$ 627,701.51	9.0%	$ (37,660.61)	$ -	$ (49,019.87)	$ 163,005.91	$ 7,056,471.15	$ 7,684,172.66	8.9%
250,000	30%	54,750,000	$ 6,047,459.72	$ 6,333,472.73	$ 286,013.01	4.7%	$ (20,175.33)	$ -	$ (26,260.65)	$ 87,324.59	$ 6,088,348.33	$ 6,374,361.34	4.7%
	50%	91,250,000	$ 7,386,279.72	$ 7,921,587.73	$ 535,308.01	7.3%	$ (33,625.54)	$ -	$ (43,767.74)	$ 145,540.99	$ 7,454,427.43	$ 7,989,735.44	7.2%
	70%	127,750,000	$ 8,725,099.72	$ 9,509,702.73	$ 784,603.01	9.0%	$ (47,075.76)	$ -	$ (61,274.84)	$ 203,757.39	$ 8,820,506.51	$ 9,605,109.52	8.9%

Assumptions:
No LG&E customers on this rate schedule
Average Usage = 0 kWh per month
Average Demand = 0 kVA per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes (using TODP as proxy since no customers are currently on this rate schedule)
Assumes peak and intermediate demand based on actual customer data
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Special Contract

kW	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E FAC+OSS	F DSM	G ECR	H RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
							Billing Factors						
1,000	30%	219,000	$ 26,215.40	$ 29,074.06	$ 2,858.66	10.9%	$ (82.41)	$ -	$ (105.81)	$ 349.35	$ 26,376.53	$ 29,235.19	10.8%
	50%	365,000	$ 31,559.00	$ 34,730.10	$ 3,171.10	10.1%	$ (137.35)	$ -	$ (176.35)	$ 582.24	$ 31,827.54	$ 34,998.64	10.0%
	70%	511,000	$ 36,902.60	$ 40,386.14	$ 3,483.54	9.4%	$ (192.29)	$ -	$ (246.89)	$ 815.14	$ 37,278.56	$ 40,762.10	9.3%
2,500	30%	547,500	$ 65,538.50	$ 72,685.15	$ 7,146.65	10.9%	$ (206.02)	$ -	$ (264.53)	$ 873.36	$ 65,941.31	$ 73,087.96	10.8%
	50%	912,500	$ 78,897.50	$ 86,825.25	$ 7,927.75	10.1%	$ (343.37)	$ -	$ (440.88)	$ 1,455.61	$ 79,568.86	$ 87,496.61	10.0%
	70%	1,277,500	$ 92,256.50	$ 100,965.35	$ 8,708.85	9.4%	$ (480.71)	$ -	$ (617.23)	$ 2,037.85	$ 93,196.41	$ 101,905.26	9.3%
5,000	30%	1,095,000	$ 131,077.00	$ 145,370.30	$ 14,293.30	10.9%	$ (412.04)	$ -	$ (529.05)	$ 1,746.73	$ 131,882.64	$ 146,175.94	10.8%
	50%	1,825,000	$ 157,795.00	$ 173,650.50	$ 15,855.50	10.1%	$ (686.73)	$ -	$ (881.76)	$ 2,911.22	$ 159,137.73	$ 174,993.23	10.0%
	70%	2,555,000	$ 184,513.00	$ 201,930.70	$ 17,417.70	9.4%	$ (961.43)	$ -	$ (1,234.46)	$ 4,075.70	$ 186,392.81	$ 203,810.51	9.3%
7,500	30%	1,642,500	$ 196,615.50	$ 218,055.45	$ 21,439.95	10.9%	$ (618.06)	$ -	$ (793.58)	$ 2,620.09	$ 197,823.95	$ 219,263.90	10.8%
	50%	2,737,500	$ 236,692.50	$ 260,475.75	$ 23,783.25	10.1%	$ (1,030.10)	$ -	$ (1,322.64)	$ 4,366.82	$ 238,706.58	$ 262,489.83	10.0%
	70%	3,832,500	$ 276,769.50	$ 302,896.05	$ 26,126.55	9.4%	$ (1,442.14)	$ -	$ (1,851.69)	$ 6,113.55	$ 279,589.22	$ 305,715.77	9.3%
10,000	30%	2,190,000	$ 262,154.00	$ 290,740.60	$ 28,586.60	10.9%	$ (824.08)	$ -	$ (1,058.11)	$ 3,493.46	$ 263,765.27	$ 292,351.87	10.8%
	50%	3,650,000	$ 315,590.00	$ 347,301.00	$ 31,711.00	10.1%	$ (1,373.47)	$ -	$ (1,763.52)	$ 5,822.43	$ 318,275.44	$ 349,986.44	10.0%
	70%	5,110,000	$ 369,026.00	$ 403,861.40	$ 34,835.40	9.4%	$ (1,922.86)	$ -	$ (2,468.92)	$ 8,151.40	$ 372,785.62	$ 407,621.02	9.3%

Assumptions:
- Average Usage = 2,686,167 kWh per month
- Average Demand = 4,799 kW per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Lighting Service	A	B	C	D	E	F	G	H	I	J	K
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase ($) [C - B]	Increase (%) [D / B]	Billing Factors FAC+OSS	ECR	RAR	Total Current Bill ($) [B+F+G+H]	Total Proposed Bill ($) [C+F+G+H]	Increase (%) [(J - I)/I]
OVERHEAD SERVICE											
Light Emitting Diode (LED)											
490 Cobra Head, 5,500-8,200 Lumen, Fixture Only	0.071	$ 10.47	$ 12.70	$ 2.23	21.3%	$ (0.01)	$ (0.02)	$ 0.04	$ 10.48	$ 12.71	21.3%
491 Cobra Head, 13,000-16,500 Lumen, Fixture Only	0.122	$ 12.57	$ 14.92	$ 2.35	18.7%	$ (0.02)	$ (0.03)	$ 0.07	$ 12.59	$ 14.94	18.7%
492 Cobra Head, 22,000-29,000 Lumen, Fixture Only	0.194	$ 16.30	$ 18.54	$ 2.24	13.7%	$ (0.03)	$ (0.04)	$ 0.10	$ 16.33	$ 18.57	13.7%
493 Open Bottom, 4,500-6,000 Lumen, Fixture Only	0.048	$ 9.45	$ 11.29	$ 1.84	19.5%	$ (0.01)	$ (0.01)	$ 0.03	$ 9.46	$ 11.30	19.5%
LC1 Cobra Head, 2,500-4,000 Lumen, Fixture Only	0.022	$ 9.51	$ 11.15	$ 1.64	17.3%	$ -	$ -	$ 0.01	$ 9.52	$ 11.16	17.2%
LC3 Cobra Head, 4,000-6,000 Lumen, Fixture Only	0.039	$ 10.39	$ 11.51	$ 1.12	10.8%	$ (0.01)	$ (0.01)	$ 0.02	$ 10.39	$ 11.51	10.8%
LF1 Directional (Flood), 4,500-6,000 Lumen, Fixture Only	0.030	$ 12.48	$ 14.05	$ 1.57	12.6%	$ -	$ (0.01)	$ 0.02	$ 12.49	$ 14.06	12.6%
LF2 Directional (Flood), 14,000-17,500 Lumen, Fixture Only	0.096	$ 14.49	$ 16.17	$ 1.68	11.6%	$ (0.01)	$ (0.02)	$ 0.05	$ 14.51	$ 16.19	11.6%
LF3 Directional (Flood), 22,000-28,000 Lumen, Fixture Only	0.175	$ 17.02	$ 18.92	$ 1.90	11.2%	$ (0.02)	$ (0.04)	$ 0.09	$ 17.05	$ 18.95	11.1%
LF4 Directional (Flood), 35,000-50,000 Lumen, Fixture Only	0.297	$ 24.08	$ 26.32	$ 2.24	9.3%	$ (0.04)	$ (0.07)	$ 0.16	$ 24.13	$ 26.37	9.3%
Wood Pole											
PL6 Wood Pole	NA	$ 7.08	$ 8.82	$ 1.74	24.6%				$ 7.08	$ 8.82	24.6%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming a monthly average in hours of usage
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

WITNESS: A. FACKLER

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

Lighting Service	A	B	C	D	E	F	G	H	I	J	K
						Billing Factors					
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase ($) [C - B]	Increase (%) [D / B]	FAC+OSS	ECR	RAR	Total Current Bill ($) [B+F+G+H]	Total Proposed Bill ($) [C+F+G+H]	Increase (%) [(J - I)/I]
UNDERGROUND SERVICE											
Light Emitting Diode (LED)											
LC2 Cobra Head, 2,500-4,000 Lumen	0.022	$ 4.83	$ 4.81	$ (0.02)	-0.4%	$ -	$ -	$ 0.01	$ 4.84	$ 4.82	-0.4%
LC4 Cobra Head, 4,000-6,000 Lumen	0.039	$ 5.68	$ 5.17	$ (0.51)	-9.0%	$ (0.01)	$ (0.01)	$ 0.02	$ 5.68	$ 5.17	-9.0%
496 Cobra Head, 5,500-8,200 Lumen	0.071	$ 5.79	$ 6.36	$ 0.57	9.8%	$ (0.01)	$ (0.02)	$ 0.04	$ 5.80	$ 6.37	9.8%
497 Cobra Head, 13,000-16,500 Lumen	0.122	$ 7.90	$ 8.59	$ 0.69	8.7%	$ (0.02)	$ (0.03)	$ 0.07	$ 7.92	$ 8.61	8.7%
498 Cobra Head, 22,000-29,000 Lumen	0.194	$ 11.63	$ 12.20	$ 0.57	4.9%	$ (0.03)	$ (0.04)	$ 0.10	$ 11.66	$ 12.23	4.9%
499 Colonial, 4-Sided, 4,000-7,000 Lumen	0.044	$ 7.12	$ 8.41	$ 1.29	18.1%	$ (0.01)	$ (0.01)	$ 0.02	$ 7.12	$ 8.41	18.1%
LA1 Acorn, 4,000-7,000 Lumen	0.040	$ 7.60	$ 7.89	$ 0.29	3.8%	$ (0.01)	$ (0.01)	$ 0.02	$ 7.60	$ 7.89	3.8%
LN1 Contemporary, 4,000-7,000 Lumen	0.057	$ 7.49	$ 3.26	$ (4.23)	-56.5%	$ (0.01)	$ (0.01)	$ 0.03	$ 7.50	$ 3.27	-56.4%
LN2 Contemporary, 8,000-11,000 Lumen	0.087	$ 8.91	$ 9.75	$ 0.84	9.5%	$ (0.01)	$ (0.02)	$ 0.05	$ 8.93	$ 9.77	9.5%
LN3 Contemporary, 13,500-16,500 Lumen	0.143	$ 10.92	$ 11.75	$ 0.83	7.7%	$ (0.02)	$ (0.03)	$ 0.08	$ 10.95	$ 11.78	7.6%
LN4 Contemporary, 21,000-28,000 Lumen	0.220	$ 15.63	$ 17.17	$ 1.54	9.9%	$ (0.03)	$ (0.05)	$ 0.12	$ 15.67	$ 17.21	9.8%
LN5 Contemporary, 45,000-50,000 Lumen	0.380	$ 21.67	$ 22.77	$ 1.10	5.1%	$ (0.05)	$ (0.09)	$ 0.21	$ 21.74	$ 22.84	5.1%
LF5 Directional (Flood), 4,500-6,000 Lumen	0.030	$ 8.85	$ 9.31	$ 0.46	5.2%	$ -	$ (0.01)	$ 0.02	$ 8.86	$ 9.32	5.2%
LF6 Directional (Flood), 14,000-17,500 Lumen	0.096	$ 10.85	$ 11.43	$ 0.58	5.4%	$ (0.01)	$ (0.02)	$ 0.05	$ 10.87	$ 11.45	5.3%
LF7 Directional (Flood), 22,000-28,000 Lumen	0.175	$ 13.39	$ 14.17	$ 0.78	5.8%	$ (0.02)	$ (0.04)	$ 0.09	$ 13.42	$ 14.20	5.8%
LF8 Directional (Flood), 35,000-50,000 Lumen	0.297	$ 20.44	$ 21.58	$ 1.14	5.6%	$ (0.04)	$ (0.07)	$ 0.16	$ 20.49	$ 21.63	5.6%
LV1 Victorian, 4,000-7,000 Lumen	0.039	$ 26.32	$ 26.55	$ 0.23	0.9%	$ (0.01)	$ (0.01)	$ 0.02	$ 26.32	$ 26.55	0.9%
LL1 London, 4,000-7,000 Lumen	0.079	$ 28.54	$ 28.29	$ (0.25)	-0.9%	$ (0.01)	$ (0.02)	$ 0.04	$ 28.55	$ 28.30	-0.9%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming a monthly average in hours of usage
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

WITNESS: A. FACKLER

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

Lighting Service	A	B	C	D	E	F	G	H	I	J	K
						Billing Factors					
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase ($) [C - B]	Increase (%) [D / B]	FAC+OSS	ECR	RAR	Total Current Bill ($) [B+F+G]	Total Proposed Bill ($) [C+F+G]	Increase (%) [(J - I)/I]
UNDERGROUND SERVICE											
Poles											
PL1 Cobra	NA	$ 26.20	$ 38.18	$ 11.98	45.7%				$ 26.20	$ 38.18	45.7%
PL2 Contemporary (Short)	NA	$ 17.69	$ 21.74	$ 4.05	22.9%				$ 17.69	$ 21.74	22.9%
PL3 Contemporary (Tall)	NA	$ 22.82	$ 29.15	$ 6.33	27.7%				$ 22.82	$ 29.15	27.7%
PL4 Post Top - Decorative Smooth	NA	$ 15.72	$ 19.07	$ 3.35	21.3%				$ 15.72	$ 19.07	21.3%
PL5 Post Top - Historic Fluted	NA	$ 19.35	$ 24.73	$ 5.38	27.8%				$ 19.35	$ 24.73	27.8%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming a monthly average in hours of usage
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

WITNESS: A. FACKLER

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

Restricted Lighting Service	A	B	C	D	E	F	G	H	I	J	K
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase ($) [C - B]	Increase (%) [D / B]	Billing Factors FAC+OSS	ECR	RAR	Total Current Bill ($) [B+F+G]	Total Proposed Bill ($) [C+F+G]	Increase (%) [(J - I)/I]
OVERHEAD SERVICE											
Mercury Vapor											
252 Cobra/Open Bottom, 8,000 Lumen, Fixture Only	0.210	$ 12.22	$ 13.04	$ 0.82	6.7%	$ (0.03)	$ (0.05)	$ 0.11	$ 12.25	$ 13.07	6.7%
203 Cobra Head, 13,000 Lumen, Fixture Only	0.298	$ 13.94	$ 14.87	$ 0.93	6.7%	$ (0.04)	$ (0.07)	$ 0.16	$ 13.99	$ 14.92	6.7%
204 Cobra Head, 25,000 Lumen, Fixture Only	0.462	$ 17.19	$ 18.34	$ 1.15	6.7%	$ (0.06)	$ (0.10)	$ 0.25	$ 17.28	$ 18.43	6.7%
209 Cobra Head, 60,000 Lumen, Fixture Only	1.180	$ 35.05	$ 37.39	$ 2.34	6.7%	$ (0.16)	$ (0.27)	$ 0.64	$ 35.26	$ 37.60	6.6%
207 Directional, 25,000 Lumen, Fixture Only	0.462	$ 19.42	$ 20.72	$ 1.30	6.7%	$ (0.06)	$ (0.10)	$ 0.25	$ 19.51	$ 20.81	6.7%
210 Directional, 60,000 Lumen, Fixture Only	1.180	$ 36.35	$ 38.78	$ 2.43	6.7%	$ (0.16)	$ (0.27)	$ 0.64	$ 36.56	$ 38.99	6.7%
201 Open Bottom, 4,000 Lumen, Fixture Only	0.100	$ 10.48	$ 11.18	$ 0.70	6.7%	$ (0.01)	$ (0.02)	$ 0.05	$ 10.50	$ 11.20	6.7%
Metal Halide											
470 Directional, 12,000 Lumen, Fixture Only	0.150	$ 16.68	$ 17.79	$ 1.11	6.7%	$ (0.02)	$ (0.03)	$ 0.08	$ 16.71	$ 17.82	6.6%
471 Directional, 12,000 Lumen, Fixture and Wood Pole	0.150	$ 19.56	$ 20.87	$ 1.31	6.7%	$ (0.02)	$ (0.03)	$ 0.08	$ 19.59	$ 20.90	6.7%
474 Directional, 32,000 Lumen, Fixture and Wood Pole	0.350	$ 25.50	$ 27.20	$ 1.70	6.7%	$ (0.05)	$ (0.08)	$ 0.19	$ 25.56	$ 27.26	6.7%
475 Directional, 32,000 Lumen, Fixture and Ornamental Pole	0.350	$ 33.51	$ 35.75	$ 2.24	6.7%	$ (0.05)	$ (0.08)	$ 0.19	$ 33.57	$ 35.81	6.7%
476 Directional, 107,800 Lumen, Fixture Only	1.080	$ 48.60	$ 51.85	$ 3.25	6.7%	$ (0.15)	$ (0.24)	$ 0.58	$ 48.79	$ 52.04	6.7%
477 Directional, 107,800 Lumen, Fixture and Wood Pole	1.080	$ 52.03	$ 55.51	$ 3.48	6.7%	$ (0.15)	$ (0.24)	$ 0.58	$ 52.22	$ 55.70	6.7%
473 Directional, 32,000 Lumen, Fixture Only	0.350	$ 23.04	$ 24.58	$ 1.54	6.7%	$ (0.05)	$ (0.08)	$ 0.19	$ 23.10	$ 24.64	6.7%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming a monthly average in hours of usage
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

WITNESS: A. FACKLER

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

Restricted Lighting Service	A	B	C	D	E	F	G	H	I	J	K
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase ($) [C - B]	Increase (%) [D / B]	Billing Factors FAC+OSS	ECR	RAR	Total Current Bill ($) [B+F+G]	Total Proposed Bill ($) [C+F+G]	Increase (%) [(J - I)/I]
UNDERGROUND SERVICE											
High Pressure Sodium											
452 Cobra Head, 16,000 Lumen, Fixture Only	0.181	$ 16.12	$ 17.20	$ 1.08	6.7%	$ (0.03)	$ (0.04)	$ 0.10	$ 16.15	$ 17.23	6.7%
453 Cobra Head, 28,500 Lumen, Fixture Only	0.294	$ 18.88	$ 20.14	$ 1.26	6.7%	$ (0.04)	$ (0.07)	$ 0.16	$ 18.93	$ 20.19	6.7%
454 Cobra Head, 50,000 Lumen, Fixture Only	0.471	$ 21.67	$ 23.12	$ 1.45	6.7%	$ (0.07)	$ (0.11)	$ 0.25	$ 21.74	$ 23.19	6.7%
455 Directional, 16,000 Lumen, Fixture Only	0.181	$ 17.15	$ 18.30	$ 1.15	6.7%	$ (0.03)	$ (0.04)	$ 0.10	$ 17.18	$ 18.33	6.7%
456 Directional, 50,000 Lumen, Fixture Only	0.471	$ 22.56	$ 24.07	$ 1.51	6.7%	$ (0.07)	$ (0.11)	$ 0.25	$ 22.63	$ 24.14	6.7%
457 Open Bottom, 9,500 Lumen, Fixture Only	0.117	$ 14.37	$ 15.33	$ 0.96	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 14.38	$ 15.34	6.7%
275 Cobra/Contemporary, 16,000 Lumen, Decorative Smooth	0.181	$ 30.27	$ 32.29	$ 2.02	6.7%	$ (0.03)	$ (0.04)	$ 0.10	$ 30.30	$ 32.32	6.7%
266 Cobra/Contemporary, 28,500 Lumen, Decorative Smooth	0.294	$ 33.36	$ 35.59	$ 2.23	6.7%	$ (0.04)	$ (0.07)	$ 0.16	$ 33.41	$ 35.64	6.7%
267 Cobra/Contemporary, 50,000 Lumen, Decorative Smooth	0.471	$ 38.21	$ 40.76	$ 2.55	6.7%	$ (0.07)	$ (0.11)	$ 0.25	$ 38.28	$ 40.83	6.7%
276 Coach/Acorn, 5,800 Lumen, Decorative Smooth	0.083	$ 18.54	$ 19.78	$ 1.24	6.7%	$ (0.01)	$ (0.02)	$ 0.04	$ 18.55	$ 19.79	6.7%
274 Coach/Acorn, 9,500 Lumen, Decorative Smooth	0.117	$ 22.01	$ 23.48	$ 1.47	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 22.02	$ 23.49	6.7%
277 Coach/Acorn, 16,000 Lumen, Decorative Smooth	0.181	$ 26.75	$ 28.54	$ 1.79	6.7%	$ (0.03)	$ (0.04)	$ 0.10	$ 26.78	$ 28.57	6.7%
279 Contemporary, 120,000 Lumen, Fixture Only	1.000	$ 53.51	$ 57.08	$ 3.57	6.7%	$ (0.14)	$ (0.22)	$ 0.54	$ 53.69	$ 57.26	6.7%
278 Contemporary, 120,000 Lumen, Decorative Smooth	1.000	$ 86.86	$ 92.66	$ 5.80	6.7%	$ (0.14)	$ (0.22)	$ 0.54	$ 87.04	$ 92.84	6.7%
417 Acorn, Bronze, 9,500 Lumen, Decorative Smooth	0.117	$ 29.47	$ 31.44	$ 1.97	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 29.48	$ 31.45	6.7%
419 Acorn, Bronze, 16,000 Lumen, Decorative Smooth	0.180	$ 30.99	$ 33.06	$ 2.07	6.7%	$ (0.03)	$ (0.04)	$ 0.10	$ 31.02	$ 33.09	6.7%
280 Victorian, 5,800 Lumen, Fixture Only	0.083	$ 24.97	$ 26.64	$ 1.67	6.7%	$ (0.01)	$ (0.02)	$ 0.04	$ 24.98	$ 26.65	6.7%
281 Victorian, 9,500 Lumen, Fixture Only	0.117	$ 25.52	$ 27.22	$ 1.70	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 25.53	$ 27.23	6.7%
282 London, 5,800 Lumen, Fixture Only	0.083	$ 24.55	$ 26.19	$ 1.64	6.7%	$ (0.01)	$ (0.02)	$ 0.04	$ 24.56	$ 26.20	6.7%
283 London, 9,500 Lumen, Fixture Only	0.117	$ 26.06	$ 27.80	$ 1.74	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 26.07	$ 27.81	6.7%
426 London, 5,800 Lumen, Decorative Smooth	0.083	$ 39.18	$ 41.80	$ 2.62	6.7%	$ (0.01)	$ (0.02)	$ 0.04	$ 39.19	$ 41.81	6.7%
427 London, 5,800 Lumen, Fluted Pole	0.083	$ 41.33	$ 44.09	$ 2.76	6.7%	$ (0.01)	$ (0.02)	$ 0.04	$ 41.34	$ 44.10	6.7%
428 London, 9,500 Lumen, Decorative Smooth	0.117	$ 40.20	$ 42.89	$ 2.69	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 40.21	$ 42.90	6.7%
429 London, 9,500 Lumen, Fluted Pole	0.117	$ 41.38	$ 44.14	$ 2.76	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 41.39	$ 44.15	6.7%
430 Victorian, 5,800 Lumen, Decorative Smooth	0.083	$ 38.13	$ 40.68	$ 2.55	6.7%	$ (0.01)	$ (0.02)	$ 0.04	$ 38.14	$ 40.69	6.7%
431 Victorian, 5,800 Lumen, Fluted Pole	0.083	$ 38.87	$ 41.47	$ 2.60	6.7%	$ (0.01)	$ (0.02)	$ 0.04	$ 38.88	$ 41.48	6.7%
432 Victorian, 9,500 Lumen, Decorative Smooth	0.117	$ 40.47	$ 43.17	$ 2.70	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 40.48	$ 43.18	6.7%
433 Victorian, 9,500 Lumen, Fluted Pole	0.117	$ 43.12	$ 46.00	$ 2.88	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 43.13	$ 46.01	6.7%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming a monthly average in hours of usage
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

WITNESS: A. FACKLER

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

Restricted Lighting Service

	A	B	C	D	E	F	G	H	I	J	K
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase ($) [C - B]	Increase (%) [D / B]	Billing Factors FAC+OSS	ECR	RAR	Total Current Bill ($) [B+F+G]	Total Proposed Bill ($) [C+F+G]	Increase (%) [(J - I)/I]
UNDERGROUND SERVICE											
High Pressure Sodium											
412 Colonial, 4-Sided, 5,800 Lumen, Decorative Smooth	0.083	$ 24.42	$ 26.05	$ 1.63	6.7%	$ (0.01)	$ (0.02)	$ 0.04	$ 24.43	$ 26.06	6.7%
413 Colonial, 4-Sided, 9,500 Lumen, Decorative Smooth	0.117	$ 25.25	$ 26.94	$ 1.69	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 25.26	$ 26.95	6.7%
444 Colonial, 4-Sided, 16,000 Lumen, Decorative Smooth	0.181	$ 25.17	$ 26.85	$ 1.68	6.7%	$ (0.03)	$ (0.04)	$ 0.10	$ 25.20	$ 26.88	6.7%
415 Acorn, 5,800 Lumen, Decorative Smooth	0.083	$ 24.85	$ 26.51	$ 1.66	6.7%	$ (0.01)	$ (0.02)	$ 0.04	$ 24.86	$ 26.52	6.7%
416 Acorn, 9,500 Lumen, Decorative Smooth	0.117	$ 27.53	$ 29.37	$ 1.84	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 27.54	$ 29.38	6.7%
445 Acorn, 16,000 Lumen, Decorative Smooth	0.181	$ 27.31	$ 29.13	$ 1.82	6.7%	$ (0.03)	$ (0.04)	$ 0.10	$ 27.34	$ 29.16	6.7%
400 Dark Sky, 4,000 Lumen, Decorative Smooth	0.06	$ 29.04	$ 30.98	$ 1.94	6.7%	$ (0.01)	$ (0.01)	$ 0.03	$ 29.05	$ 30.99	6.7%
401 Dark Sky, 9,500 Lumen, Decorative Smooth	0.117	$ 29.41	$ 31.37	$ 1.96	6.7%	$ (0.02)	$ (0.03)	$ 0.06	$ 29.42	$ 31.38	6.7%
423 Cobra Head, 16,000 Lumen, Decorative Smooth	0.181	$ 31.91	$ 34.04	$ 2.13	6.7%	$ (0.03)	$ (0.04)	$ 0.10	$ 31.94	$ 34.07	6.7%
424 Cobra Head, 28,500 Lumen, Decorative Smooth	0.294	$ 34.60	$ 36.91	$ 2.31	6.7%	$ (0.04)	$ (0.07)	$ 0.16	$ 34.65	$ 36.96	6.7%
425 Cobra Head, 50,000 Lumen, Decorative Smooth	0.471	$ 41.14	$ 43.89	$ 2.75	6.7%	$ (0.07)	$ (0.11)	$ 0.25	$ 41.21	$ 43.96	6.7%
439 Contemporary, 16,000 Lumen, Fixture only	0.181	$ 20.02	$ 21.36	$ 1.34	6.7%	$ (0.03)	$ (0.04)	$ 0.10	$ 20.05	$ 21.39	6.7%
420 Contemporary, 16,000 Lumen, Fixture and Decorative Smooth	0.181	$ 35.87	$ 38.27	$ 2.40	6.7%	$ (0.03)	$ (0.04)	$ 0.10	$ 35.90	$ 38.30	6.7%
440 Contemporary, 28,500 Lumen, Fixture only	0.294	$ 22.32	$ 23.81	$ 1.49	6.7%	$ (0.04)	$ (0.07)	$ 0.16	$ 22.37	$ 23.86	6.7%
421 Contemporary, 28,500 Lumen, Fixture and Decorative Smooth	0.294	$ 38.85	$ 41.45	$ 2.60	6.7%	$ (0.04)	$ (0.07)	$ 0.16	$ 38.90	$ 41.50	6.7%
441 Contemporary, 50,000 Lumen, Fixture only	0.471	$ 26.96	$ 28.76	$ 1.80	6.7%	$ (0.07)	$ (0.11)	$ 0.25	$ 27.03	$ 28.83	6.7%
422 Contemporary, 50,000 Lumen, Fixture and Decorative Smooth	0.471	$ 45.22	$ 48.24	$ 3.02	6.7%	$ (0.07)	$ (0.11)	$ 0.25	$ 45.29	$ 48.31	6.7%
Mercury Vapor											
318 Cobra Head, 8,000 Lumen, Decorative Smooth	0.21	$ 20.82	$ 22.21	$ 1.39	6.7%	$ (0.03)	$ (0.05)	$ 0.11	$ 20.85	$ 22.24	6.7%
314 Cobra Head, 13,000 Lumen, Decorative Smooth	0.298	$ 23.54	$ 25.11	$ 1.57	6.7%	$ (0.04)	$ (0.07)	$ 0.16	$ 23.59	$ 25.16	6.7%
315 Cobra Head, 25,000 Lumen, Decorative Smooth	0.462	$ 27.57	$ 29.41	$ 1.84	6.7%	$ (0.06)	$ (0.10)	$ 0.25	$ 27.66	$ 29.50	6.7%
206 Coach, 4,000 Lumen, Decorative Smooth	0.1	$ 15.23	$ 16.25	$ 1.02	6.7%	$ (0.01)	$ (0.02)	$ 0.05	$ 15.25	$ 16.27	6.7%
208 Coach, 8,000 Lumen, Decorative Smooth	0.21	$ 17.33	$ 18.49	$ 1.16	6.7%	$ (0.03)	$ (0.05)	$ 0.11	$ 17.36	$ 18.52	6.7%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming a monthly average in hours of usage
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

WITNESS: A. FACKLER

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

Restricted Lighting Service

	A	B	C	D	E	F	G	H	I	J	K
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase ($) [C - B]	Increase (%) [D / B]	Billing Factors FAC+OSS	ECR	RAR	Total Current Bill ($) [B+F+G]	Total Proposed Bill ($) [C+F+G]	Increase (%) [(J - I)/I]
UNDERGROUND SERVICE											
Metal Halide											
479 Contemporary, 12,000 Lumen, Fixture only	0.15	$ 18.42	$ 19.65	$ 1.23	6.7%	$ (0.02)	$ (0.03)	$ 0.08	$ 18.45	$ 19.68	6.7%
480 Contemporary, 12,000 Lumen, Decorative Smooth	0.15	$ 29.68	$ 31.66	$ 1.98	6.7%	$ (0.02)	$ (0.03)	$ 0.08	$ 29.71	$ 31.69	6.7%
483 Contemporary, 107,800 Lumen, Fixture only	1.08	$ 51.80	$ 55.26	$ 3.46	6.7%	$ (0.15)	$ (0.24)	$ 0.58	$ 51.99	$ 55.45	6.7%
484 Contemporary, 107,800 Lumen, Decorative Smooth	1.08	$ 63.68	$ 67.93	$ 4.25	6.7%	$ (0.15)	$ (0.24)	$ 0.58	$ 63.87	$ 68.12	6.7%
481 Contemporary, 32,000 Lumen, Fixture only	0.35	$ 24.96	$ 26.63	$ 1.67	6.7%	$ (0.05)	$ (0.08)	$ 0.19	$ 25.02	$ 26.69	6.7%
482 Contemporary, 32,000 Lumen, Decorative Smooth	0.35	$ 36.87	$ 39.33	$ 2.46	6.7%	$ (0.05)	$ (0.08)	$ 0.19	$ 36.93	$ 39.39	6.7%
Incandescent											
349 Continental Jr., 1,500 Lumen, Decorative Smooth	0.102	$ 10.98	$ 11.71	$ 0.73	6.7%	$ (0.01)	$ (0.02)	$ 0.06	$ 11.01	$ 11.74	6.6%
348 Continental Jr., 6,000 Lumen, Decorative Smooth	0.447	$ 16.10	$ 17.18	$ 1.08	6.7%	$ (0.06)	$ (0.10)	$ 0.24	$ 16.18	$ 17.26	6.7%
Victorian/London Bases											
950 Old Town, Decorative Smooth	NA	$ 3.88	$ 4.14	$ 0.26	6.7%				$ 3.88	$ 4.14	6.7%
951 Chesapeake, Decorative Smooth	NA	$ 4.10	$ 4.37	$ 0.27	6.6%				$ 4.10	$ 4.37	6.6%
956 Victorian/London (Westchester/Norfolk), Decorative Smooth	NA	$ 3.97	$ 4.24	$ 0.27	6.8%				$ 3.97	$ 4.24	6.8%
Poles											
901 10' Smooth Pole, Decorative Smooth	NA	$ 11.59	$ 12.36	$ 0.77	6.6%				$ 11.59	$ 12.36	6.6%
902 10' Fluted Pole, Decorative Smooth	NA	$ 13.84	$ 14.76	$ 0.92	6.7%				$ 13.84	$ 14.76	6.7%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming a monthly average in hours of usage
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Lighting Energy Service

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors ECR	G Billing Factors RAR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
500	$ 39.43	$ 42.05	$ 2.62	6.6%	$ (0.22)	$ (0.35)	$ 0.81	$ 39.67	$ 42.29	6.6%
1,000	$ 78.86	$ 84.09	$ 5.23	6.6%	$ (0.44)	$ (0.70)	$ 1.61	$ 79.33	$ 84.56	6.6%
1,500	$ 118.29	$ 126.14	$ 7.85	6.6%	$ (0.66)	$ (1.04)	$ 2.42	$ 119.01	$ 126.86	6.6%
3,000	$ 236.58	$ 252.27	$ 15.69	6.6%	$ (1.31)	$ (2.09)	$ 4.84	$ 238.02	$ 253.71	6.6%
6,000	$ 473.16	$ 504.54	$ 31.38	6.6%	$ (2.63)	$ (4.18)	$ 9.69	$ 476.04	$ 507.42	6.6%
9,000	$ 709.74	$ 756.81	$ 47.07	6.6%	$ (3.94)	$ (6.27)	$ 14.53	$ 714.06	$ 761.13	6.6%
12,000	$ 946.32	$ 1,009.08	$ 62.76	6.6%	$ (5.25)	$ (8.35)	$ 19.38	$ 952.10	$ 1,014.86	6.6%
15,000	$ 1,182.90	$ 1,261.35	$ 78.45	6.6%	$ (6.56)	$ (10.44)	$ 24.22	$ 1,190.12	$ 1,268.57	6.6%

Assumptions:
- Average Usage = 1,753 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Traffic Energy Service

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors ECR	G Billing Factors RAR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
50	$ 8.57	$ 9.23	$ 0.66	7.7%	$ (0.02)	$ (0.04)	$ 0.08	$ 8.59	$ 9.25	7.7%
100	$ 13.20	$ 14.20	$ 1.00	7.6%	$ (0.04)	$ (0.07)	$ 0.16	$ 13.25	$ 14.25	7.6%
200	$ 22.44	$ 24.15	$ 1.71	7.6%	$ (0.08)	$ (0.14)	$ 0.32	$ 22.54	$ 24.25	7.6%
300	$ 31.69	$ 34.09	$ 2.40	7.6%	$ (0.12)	$ (0.21)	$ 0.48	$ 31.84	$ 34.24	7.5%
400	$ 40.94	$ 44.03	$ 3.09	7.6%	$ (0.15)	$ (0.28)	$ 0.64	$ 41.15	$ 44.24	7.5%
500	$ 50.19	$ 53.98	$ 3.79	7.6%	$ (0.19)	$ (0.35)	$ 0.80	$ 50.45	$ 54.24	7.5%
750	$ 73.30	$ 78.83	$ 5.53	7.5%	$ (0.29)	$ (0.53)	$ 1.21	$ 73.69	$ 79.22	7.5%
1,000	$ 96.42	$ 103.69	$ 7.27	7.5%	$ (0.38)	$ (0.71)	$ 1.61	$ 96.94	$ 104.21	7.5%

Assumptions:
- Average Usage = 176 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Outdoor Sports Lighting Service - Secondary

kW	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E FAC+OSS	F DSM	G ECR	H RAR	I Total Current Bill ($) [A+E+F+G+H]	J Total Proposed Bill ($) [B+E+F+G+H]	K Increase (%) [(J - I)/I]
							Billing Factors						
5	10%	365	$ 127.45	$ 130.05	$ 2.60	2.0%	$ (0.10)	$ 0.51	$ (0.18)	$ 0.58	$ 128.26	$ 130.86	2.0%
	30%	1,095	$ 152.78	$ 158.46	$ 5.68	3.7%	$ (0.31)	$ 1.53	$ (0.53)	$ 1.74	$ 155.21	$ 160.89	3.7%
	50%	1,825	$ 178.11	$ 186.86	$ 8.75	4.9%	$ (0.51)	$ 2.55	$ (0.88)	$ 2.91	$ 182.18	$ 190.93	4.8%
	70%	2,555	$ 203.44	$ 215.27	$ 11.83	5.8%	$ (0.71)	$ 3.56	$ (1.23)	$ 4.07	$ 209.13	$ 220.96	5.7%
50	10%	3,650	$ 464.17	$ 476.55	$ 12.38	2.7%	$ (1.02)	$ 5.09	$ (1.75)	$ 5.81	$ 472.30	$ 484.68	2.6%
	30%	10,950	$ 717.48	$ 760.59	$ 43.11	6.0%	$ (3.05)	$ 15.28	$ (5.26)	$ 17.44	$ 741.89	$ 785.00	5.8%
	50%	18,250	$ 970.79	$ 1,044.64	$ 73.85	7.6%	$ (5.08)	$ 25.46	$ (8.77)	$ 29.07	$ 1,011.47	$ 1,085.32	7.3%
	70%	25,550	$ 1,224.10	$ 1,328.68	$ 104.58	8.5%	$ (7.12)	$ 35.65	$ (12.27)	$ 40.70	$ 1,281.06	$ 1,385.64	8.2%
100	10%	7,300	$ 838.30	$ 861.55	$ 23.25	2.8%	$ (2.03)	$ 10.18	$ (3.51)	$ 11.63	$ 854.57	$ 877.82	2.7%
	30%	21,900	$ 1,344.92	$ 1,429.64	$ 84.72	6.3%	$ (6.10)	$ 30.55	$ (10.52)	$ 34.89	$ 1,393.74	$ 1,478.46	6.1%
	50%	36,500	$ 1,851.54	$ 1,997.73	$ 146.19	7.9%	$ (10.17)	$ 50.92	$ (17.53)	$ 58.14	$ 1,932.90	$ 2,079.09	7.6%
	70%	51,100	$ 2,358.16	$ 2,565.81	$ 207.65	8.8%	$ (14.24)	$ 71.29	$ (24.54)	$ 81.40	$ 2,472.07	$ 2,679.72	8.4%
150	10%	10,950	$ 1,212.44	$ 1,246.55	$ 34.11	2.8%	$ (3.05)	$ 15.28	$ (5.26)	$ 17.44	$ 1,236.85	$ 1,270.96	2.8%
	30%	32,850	$ 1,972.37	$ 2,098.68	$ 126.31	6.4%	$ (9.15)	$ 45.83	$ (15.78)	$ 52.33	$ 2,045.60	$ 2,171.91	6.2%
	50%	54,750	$ 2,732.30	$ 2,950.81	$ 218.51	8.0%	$ (15.25)	$ 76.38	$ (26.30)	$ 87.22	$ 2,854.35	$ 3,072.86	7.7%
	70%	76,650	$ 3,492.23	$ 3,802.94	$ 310.71	8.9%	$ (21.36)	$ 106.94	$ (36.82)	$ 122.10	$ 3,663.09	$ 3,973.80	8.5%
200	10%	14,600	$ 1,586.57	$ 1,631.56	$ 44.99	2.8%	$ (4.07)	$ 20.37	$ (7.01)	$ 23.26	$ 1,619.12	$ 1,664.11	2.8%
	30%	43,800	$ 2,599.81	$ 2,767.73	$ 167.92	6.5%	$ (12.20)	$ 61.11	$ (21.04)	$ 69.77	$ 2,697.45	$ 2,865.37	6.2%
	50%	73,000	$ 3,613.05	$ 3,903.90	$ 290.85	8.1%	$ (20.34)	$ 101.85	$ (35.06)	$ 116.29	$ 3,775.79	$ 4,066.64	7.7%
	70%	102,200	$ 4,626.29	$ 5,040.07	$ 413.78	8.9%	$ (28.48)	$ 142.58	$ (49.09)	$ 162.81	$ 4,854.11	$ 5,267.89	8.5%

Assumptions:
- Average Usage = 4,127 kWh per month
- Average Demand = 201 kW per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Assumes peak demand based on actual customer data
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Outdoor Sports Lighting Service - Primary

kW	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	D Increase ($) [B - A]	E Increase (%) [D / A]	F Billing Factors FAC+OSS	G Billing Factors DSM	H Billing Factors ECR	I Billing Factors RAR	J Total Current Bill ($) [A+F+G+H+I]	K Total Proposed Bill ($) [B+F+G+H+I]	L Increase (%) [(K - J)/J]
5	10%	365	$ 267.93	$ 284.84	$ 16.91	6.3%	$ (0.10)	$ 0.51	$ (0.18)	$ 0.58	$ 268.74	$ 285.65	6.3%
	30%	1,095	$ 291.10	$ 312.63	$ 21.53	7.4%	$ (0.31)	$ 1.53	$ (0.53)	$ 1.74	$ 293.53	$ 315.06	7.3%
	50%	1,825	$ 314.27	$ 340.42	$ 26.15	8.3%	$ (0.51)	$ 2.55	$ (0.88)	$ 2.91	$ 318.34	$ 344.49	8.2%
	70%	2,555	$ 337.44	$ 368.21	$ 30.77	9.1%	$ (0.71)	$ 3.56	$ (1.23)	$ 4.07	$ 343.13	$ 373.90	9.0%
50	10%	3,650	$ 519.35	$ 554.34	$ 34.99	6.7%	$ (1.02)	$ 5.09	$ (1.75)	$ 5.81	$ 527.48	$ 562.47	6.6%
	30%	10,950	$ 751.05	$ 832.25	$ 81.20	10.8%	$ (3.05)	$ 15.28	$ (5.26)	$ 17.44	$ 775.46	$ 856.66	10.5%
	50%	18,250	$ 982.76	$ 1,110.16	$ 127.40	13.0%	$ (5.08)	$ 25.46	$ (8.77)	$ 29.07	$ 1,023.44	$ 1,150.84	12.5%
	70%	25,550	$ 1,214.46	$ 1,388.07	$ 173.61	14.3%	$ (7.12)	$ 35.65	$ (12.27)	$ 40.70	$ 1,271.42	$ 1,445.03	13.7%
100	10%	7,300	$ 798.71	$ 853.78	$ 55.07	6.9%	$ (2.03)	$ 10.18	$ (3.51)	$ 11.63	$ 814.98	$ 870.05	6.8%
	30%	21,900	$ 1,262.12	$ 1,409.60	$ 147.48	11.7%	$ (6.10)	$ 30.55	$ (10.52)	$ 34.89	$ 1,310.94	$ 1,458.42	11.3%
	50%	36,500	$ 1,725.52	$ 1,965.43	$ 239.91	13.9%	$ (10.17)	$ 50.92	$ (17.53)	$ 58.14	$ 1,806.88	$ 2,046.79	13.3%
	70%	51,100	$ 2,188.92	$ 2,521.25	$ 332.33	15.2%	$ (14.24)	$ 71.29	$ (24.54)	$ 81.40	$ 2,302.83	$ 2,635.16	14.4%
150	10%	10,950	$ 1,078.07	$ 1,153.23	$ 75.16	7.0%	$ (3.05)	$ 15.28	$ (5.26)	$ 17.44	$ 1,102.48	$ 1,177.64	6.8%
	30%	32,850	$ 1,773.18	$ 1,986.96	$ 213.78	12.1%	$ (9.15)	$ 45.83	$ (15.78)	$ 52.33	$ 1,846.41	$ 2,060.19	11.6%
	50%	54,750	$ 2,468.29	$ 2,820.69	$ 352.40	14.3%	$ (15.25)	$ 76.38	$ (26.30)	$ 87.22	$ 2,590.34	$ 2,942.74	13.6%
	70%	76,650	$ 3,163.39	$ 3,654.43	$ 491.04	15.5%	$ (21.36)	$ 106.94	$ (36.82)	$ 122.10	$ 3,334.25	$ 3,825.29	14.7%
200	10%	14,600	$ 1,357.43	$ 1,452.67	$ 95.24	7.0%	$ (4.07)	$ 20.37	$ (7.01)	$ 23.26	$ 1,389.98	$ 1,485.22	6.9%
	30%	43,800	$ 2,284.24	$ 2,564.32	$ 280.08	12.3%	$ (12.20)	$ 61.11	$ (21.04)	$ 69.77	$ 2,381.88	$ 2,661.96	11.8%
	50%	73,000	$ 3,211.05	$ 3,675.96	$ 464.91	14.5%	$ (20.34)	$ 101.85	$ (35.06)	$ 116.29	$ 3,373.79	$ 3,838.70	13.8%
	70%	102,200	$ 4,137.86	$ 4,787.60	$ 649.74	15.7%	$ (28.48)	$ 142.58	$ (49.09)	$ 162.81	$ 4,365.68	$ 5,015.42	14.9%

Assumptions:
No LG&E customers on this rate schedule
Average Usage = 0 kWh per month
Average Demand = 0 kW per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes (using factors from OSL-S since no customers are currently on rate schedule)
Assumes peak demand based on actual customer data
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Electric Vehicle Charging Service Rate - Level 2

Hours	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	D Increase ($) [B - A]	E Increase (%) [D / A]	F FAC+OSS	G DSM	H ECR	I RAR	J Total Current Bill ($) [A+F+G+H+I]	K Total Proposed Bill ($) [B+F+G+H+I]	L Increase (%) [(K - J)/J]
						Billing Factors						
1	5	$ 0.75	$ 1.15	$ 0.40	53.3%	$ -	$ -	$ -	$ -	$ 0.75	$ 1.15	53.3%
2	9	$ 1.50	$ 2.31	$ 0.81	54.0%	$ -	$ -	$ -	$ -	$ 1.50	$ 2.31	54.0%
3	14	$ 2.50	$ 3.46	$ 0.96	38.4%	$ -	$ -	$ -	$ -	$ 2.50	$ 3.46	38.4%
4	18	$ 3.50	$ 4.61	$ 1.11	31.7%	$ -	$ -	$ -	$ -	$ 3.50	$ 4.61	31.7%
5	23	$ 4.50	$ 5.76	$ 1.26	28.0%	$ -	$ -	$ -	$ -	$ 4.50	$ 5.76	28.0%
6	28	$ 5.50	$ 6.92	$ 1.42	25.8%	$ -	$ -	$ -	$ -	$ 5.50	$ 6.92	25.8%
7	32	$ 6.50	$ 8.07	$ 1.57	24.2%	$ -	$ -	$ -	$ -	$ 6.50	$ 8.07	24.2%
8	37	$ 7.50	$ 9.22	$ 1.72	22.9%	$ -	$ -	$ -	$ -	$ 7.50	$ 9.22	22.9%

Assumptions:
- Proposed charges billed on a per kWh basis
- Assuming 4.61 kWh per Hour of charge time
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Electric Vehicle Fast Charging Service

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	D Increase ($) [B - A]	E Increase (%) [D / A]	F Billing Factors FAC+OSS	G Billing Factors DSM	H Billing Factors ECR	I Billing Factors RAR	J Total Current Bill ($) [A+F+G+H+I]	K Total Proposed Bill ($) [B+F+G+H+I]	L Increase (%) [(K - J)/J]
5	$ 1.15	$ 1.15	$ -	0.0%	$ -	$ -	$ -	$ -	$ 1.15	$ 1.15	0.0%
9	$ 2.31	$ 2.31	$ -	0.0%	$ -	$ -	$ -	$ -	$ 2.31	$ 2.31	0.0%
14	$ 3.46	$ 3.46	$ -	0.0%	$ -	$ -	$ -	$ -	$ 3.46	$ 3.46	0.0%
18	$ 4.61	$ 4.61	$ -	0.0%	$ -	$ -	$ -	$ -	$ 4.61	$ 4.61	0.0%
23	$ 5.76	$ 5.76	$ -	0.0%	$ -	$ -	$ -	$ -	$ 5.76	$ 5.76	0.0%
28	$ 6.92	$ 6.92	$ -	0.0%	$ -	$ -	$ -	$ -	$ 6.92	$ 6.92	0.0%
32	$ 8.07	$ 8.07	$ -	0.0%	$ -	$ -	$ -	$ -	$ 8.07	$ 8.07	0.0%
37	$ 9.22	$ 9.22	$ -	0.0%	$ -	$ -	$ -	$ -	$ 9.22	$ 9.22	0.0%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assuming 4.61 kWh per Hour of charge time
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Electric Vehicle Supply Equipment Service

Charger Type	Number of Devices	A Base Rate Current Bill	B Base Rate Proposed Bill	D Increase ($) [B - A]	E Increase (%) [D / A]	F Billing Factors FAC+OSS	G Billing Factors DSM	H Billing Factors ECR	I Billing Factors RAR	J Total Current Bill ($) [A+F+G+H+I]	K Total Proposed Bill ($) [B+F+G+H+I]	L Increase (%) [(K - J)/J]
Single Charger	1	$ 133.36	$ 190.97	$ 57.61	43.2%	$ (0.16)	$ -	$ (0.19)	$ 0.67	133.68	$ 191.29	43.1%
(Option A)	2	$ 266.72	$ 381.94	$ 115.22	43.2%	$ (0.32)	$ -	$ (0.38)	$ 1.34	267.37	$ 382.59	43.1%
	4	$ 533.44	$ 763.88	$ 230.44	43.2%	$ (0.64)	$ -	$ (0.76)	$ 2.69	534.73	$ 765.17	43.1%
Dual Charger	1	$ 195.48	$ 328.17	$ 132.69	67.9%	$ (0.16)	$ -	$ (0.19)	$ 0.67	$ 195.80	$ 328.49	67.8%
(Option A)	2	$ 390.96	$ 656.34	$ 265.38	67.9%	$ (0.32)	$ -	$ (0.38)	$ 1.34	$ 391.61	$ 656.99	67.8%
	4	$ 781.92	$ 1,312.68	$ 530.76	67.9%	$ (0.64)	$ -	$ (0.76)	$ 2.69	$ 783.21	$ 1,313.97	67.8%
Non- Networked	1	$ 80.40	$ 76.75	$ (3.65)	-4.5%	$ (0.16)	$ -	$ (0.19)	$ 0.67	$ 80.72	$ 77.07	-4.5%
	2	$ 160.80	$ 153.50	$ (7.30)	-4.5%	$ (0.32)	$ -	$ (0.38)	$ 1.34	$ 161.45	$ 154.15	-4.5%
	4	$ 321.60	$ 307.00	$ (14.60)	-4.5%	$ (0.64)	$ -	$ (0.76)	$ 2.69	$ 322.89	$ 308.29	-4.5%

Assumptions:
Calculations may vary from other schedules due to rounding
Billing factors calculated are based on 417 kWh used per charging station per month

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Pole and Structure Attachment Charges - Two-User Wireline

Pole Attachments	A Current Bill	B Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]
1,000	$ 7,250.00	$ 10,130.00	$ 2,880.00	39.7%
5,000	$ 36,250.00	$ 50,650.00	$ 14,400.00	39.7%
10,000	$ 72,500.00	$ 101,300.00	$ 28,800.00	39.7%
20,000	$ 145,000.00	$ 202,600.00	$ 57,600.00	39.7%
30,000	$ 217,500.00	$ 303,900.00	$ 86,400.00	39.7%
40,000	$ 290,000.00	$ 405,200.00	$ 115,200.00	39.7%
50,000	$ 362,500.00	$ 506,500.00	$ 144,000.00	39.7%
100,000	$ 725,000.00	$ 1,013,000.00	$ 288,000.00	39.7%

Other Attachment Charges: $1.22 per year for each linear foot of duct.
$51.46 per year for each Wireless Facility.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Electric Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Pole and Structure Attachment Charges - Three-User Wireline

Pole Attachments	A Current Bill	B Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]
1,000	$ 7,250.00	$ 10,460.00	$ 3,210.00	44.3%
5,000	$ 36,250.00	$ 52,300.00	$ 16,050.00	44.3%
10,000	$ 72,500.00	$ 104,600.00	$ 32,100.00	44.3%
20,000	$ 145,000.00	$ 209,200.00	$ 64,200.00	44.3%
30,000	$ 217,500.00	$ 313,800.00	$ 96,300.00	44.3%
40,000	$ 290,000.00	$ 418,400.00	$ 128,400.00	44.3%
50,000	$ 362,500.00	$ 523,000.00	$ 160,500.00	44.3%
100,000	$ 725,000.00	$ 1,046,000.00	$ 321,000.00	44.3%

Other Attachment Charges: $1.22 per year for each linear foot of duct.
$51.46 per year for each Wireless Facility.

SCHEDULE N

TYPICAL BILL COMPARISON UNDER CURRENT & PROPOSED RATES

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2025-00114

GAS

FORECASTED PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Residential Gas Service / Volunteer Fire Dept Service

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
3.0	$ 35.31	$ 43.81	$ 8.50	24.1%	$ 13.67	$ 0.71	$ 1.94	$ 51.63	$ 60.13	16.5%
5.2	$ 46.58	$ 57.69	$ 11.11	23.9%	$ 23.57	$ 1.22	$ 3.35	$ 74.72	$ 85.83	14.9%
10.0	$ 71.58	$ 88.53	$ 16.95	23.7%	$ 45.56	$ 2.36	$ 6.48	$ 125.98	$ 142.93	13.5%
20.0	$ 123.39	$ 152.41	$ 29.02	23.5%	$ 91.11	$ 4.72	$ 12.97	$ 232.19	$ 261.21	12.5%
40.0	$ 227.01	$ 280.18	$ 53.17	23.4%	$ 182.23	$ 9.43	$ 25.93	$ 444.60	$ 497.77	12.0%
60.0	$ 330.62	$ 407.95	$ 77.33	23.4%	$ 273.34	$ 14.15	$ 38.90	$ 657.01	$ 734.34	11.8%
80.0	$ 434.24	$ 535.72	$ 101.48	23.4%	$ 364.45	$ 18.86	$ 51.86	$ 869.41	$ 970.89	11.7%
100.0	$ 537.86	$ 663.49	$ 125.63	23.4%	$ 455.57	$ 23.58	$ 64.83	$ 1,081.84	$ 1,207.47	11.6%

Assumptions:
Forecast Period Average Usage = 5.2 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes ($/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Firm Commercial Gas Service
meters < 5,000 cfh

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
25.0	$ 167.34	$ 201.35	$ 34.01	20.3%	$ 112.67	$ 6.52	$ 12.52	$ 299.05	$ 333.06	11.4%
50.0	$ 264.71	$ 332.75	$ 68.04	25.7%	$ 225.34	$ 13.04	$ 25.04	$ 528.13	$ 596.17	12.9%
100.0	$ 459.46	$ 595.53	$ 136.07	29.6%	$ 450.69	$ 26.08	$ 50.07	$ 986.30	$ 1,122.37	13.8%
500.0	$ 2,017.46	$ 2,697.81	$ 680.35	33.7%	$ 2,253.44	$ 130.39	$ 250.37	$ 4,651.66	$ 5,332.01	14.6%
1,000.0	$ 3,964.96	$ 5,325.66	$ 1,360.70	34.3%	$ 4,506.88	$ 260.79	$ 500.75	$ 9,233.38	$ 10,594.08	14.7%
2,500.0	$ 9,807.46	$ 13,209.21	$ 3,401.75	34.7%	$ 11,267.19	$ 651.97	$ 1,251.87	$ 22,978.49	$ 26,380.24	14.8%
5,000.0	$ 19,544.96	$ 26,348.46	$ 6,803.50	34.8%	$ 22,534.38	$ 1,303.93	$ 2,503.74	$ 45,887.01	$ 52,690.51	14.8%
7,500.0	$ 29,282.46	$ 39,487.71	$ 10,205.25	34.9%	$ 33,801.57	$ 1,955.90	$ 3,755.60	$ 68,795.53	$ 79,000.78	14.8%

Assumptions:
Forecast Period Average Usage = 33.6 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes ($/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Firm Commercial Gas Service
meters > 5,000 cfh

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
25.0	$ 431.96	$ 465.97	$ 34.01	7.9%	$ 112.67	$ 6.52	$ 12.52	$ 563.67	$ 597.68	6.0%
50.0	$ 529.33	$ 597.37	$ 68.04	12.9%	$ 225.34	$ 13.04	$ 25.04	$ 792.75	$ 860.79	8.6%
100.0	$ 724.08	$ 860.15	$ 136.07	18.8%	$ 450.69	$ 26.08	$ 50.07	$ 1,250.92	$ 1,386.99	10.9%
500.0	$ 2,282.08	$ 2,962.43	$ 680.35	29.8%	$ 2,253.44	$ 130.39	$ 250.37	$ 4,916.28	$ 5,596.63	13.8%
1,000.0	$ 4,229.58	$ 5,590.28	$ 1,360.70	32.2%	$ 4,506.88	$ 260.79	$ 500.75	$ 9,498.00	$ 10,858.70	14.3%
2,500.0	$ 10,072.08	$ 13,473.83	$ 3,401.75	33.8%	$ 11,267.19	$ 651.97	$ 1,251.87	$ 23,243.11	$ 26,644.86	14.6%
5,000.0	$ 19,809.58	$ 26,613.08	$ 6,803.50	34.3%	$ 22,534.38	$ 1,303.93	$ 2,503.74	$ 46,151.63	$ 52,955.13	14.7%
7,500.0	$ 29,547.08	$ 39,752.33	$ 10,205.25	34.5%	$ 33,801.57	$ 1,955.90	$ 3,755.60	$ 69,060.15	$ 79,265.40	14.8%

Assumptions:
Forecast Period Average Usage = 33.6 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes ($/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Firm Industrial Gas Service
meters < 5,000 cfh

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
25.0	$ 232.42	$ 277.55	$ 45.13	19.4%	$ 81.21	$ 7.29	$ 8.81	$ 329.73	$ 374.86	13.7%
50.0	$ 299.98	$ 357.39	$ 57.41	19.1%	$ 162.42	$ 14.58	$ 17.62	$ 494.60	$ 552.01	11.6%
100.0	$ 435.09	$ 517.07	$ 81.98	18.8%	$ 324.85	$ 29.17	$ 35.24	$ 824.35	$ 906.33	9.9%
500.0	$ 1,516.01	$ 1,794.51	$ 278.50	18.4%	$ 1,624.25	$ 145.83	$ 176.18	$ 3,462.27	$ 3,740.77	8.0%
1,000.0	$ 2,867.16	$ 3,391.31	$ 524.15	18.3%	$ 3,248.49	$ 291.66	$ 352.37	$ 6,759.68	$ 7,283.83	7.8%
2,500.0	$ 6,920.61	$ 8,181.71	$ 1,261.10	18.2%	$ 8,121.23	$ 729.15	$ 880.92	$ 16,651.91	$ 17,913.01	7.6%
5,000.0	$ 13,676.36	$ 16,165.71	$ 2,489.35	18.2%	$ 16,242.45	$ 1,458.30	$ 1,761.84	$ 33,138.95	$ 35,628.30	7.5%
7,500.0	$ 20,432.11	$ 24,149.71	$ 3,717.60	18.2%	$ 24,363.68	$ 2,187.45	$ 2,642.76	$ 49,626.00	$ 53,343.60	7.5%

Assumptions:
Forecast Period Average Usage = 621 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes ($/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Firm Industrial Gas Service
meters > 5,000 cfh

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
25.0	$ 817.03	$ 978.96	$ 161.93	19.8%	$ 81.21	$ 7.29	$ 8.81	$ 914.34	$ 1,076.27	17.7%
50.0	$ 884.59	$ 1,058.80	$ 174.21	19.7%	$ 162.42	$ 14.58	$ 17.62	$ 1,079.21	$ 1,253.42	16.1%
100.0	$ 1,019.70	$ 1,218.48	$ 198.78	19.5%	$ 324.85	$ 29.17	$ 35.24	$ 1,408.96	$ 1,607.74	14.1%
500.0	$ 2,100.62	$ 2,495.92	$ 395.30	18.8%	$ 1,624.25	$ 145.83	$ 176.18	$ 4,046.88	$ 4,442.18	9.8%
1,000.0	$ 3,451.77	$ 4,092.72	$ 640.95	18.6%	$ 3,248.49	$ 291.66	$ 352.37	$ 7,344.29	$ 7,985.24	8.7%
2,500.0	$ 7,505.22	$ 8,883.12	$ 1,377.90	18.4%	$ 8,121.23	$ 729.15	$ 880.92	$ 17,236.52	$ 18,614.42	8.0%
5,000.0	$ 14,260.97	$ 16,867.12	$ 2,606.15	18.3%	$ 16,242.45	$ 1,458.30	$ 1,761.84	$ 33,723.56	$ 36,329.71	7.7%
7,500.0	$ 21,016.72	$ 24,851.12	$ 3,834.40	18.2%	$ 24,363.68	$ 2,187.45	$ 2,642.76	$ 50,210.61	$ 54,045.01	7.6%

Assumptions:
Forecast Period Average Usage = 621 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes ($/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

As-Available Gas Service

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
500.0	$ 1,591.40	$ 1,760.55	$ 169.15	10.6%	$ 2,046.03	$ 237.22	$ 49.86	$ 3,924.51	$ 4,093.66	4.3%
1,000.0	$ 2,552.80	$ 2,891.10	$ 338.30	13.3%	$ 4,092.05	$ 474.44	$ 99.73	$ 7,219.02	$ 7,557.32	4.7%
2,000.0	$ 4,475.60	$ 5,152.20	$ 676.60	15.1%	$ 8,184.11	$ 948.89	$ 199.45	$ 13,808.05	$ 14,484.65	4.9%
4,000.0	$ 8,321.20	$ 9,674.40	$ 1,353.20	16.3%	$ 16,368.21	$ 1,897.78	$ 398.90	$ 26,986.09	$ 28,339.29	5.0%
6,000.0	$ 12,166.80	$ 14,196.60	$ 2,029.80	16.7%	$ 24,552.32	$ 2,846.67	$ 598.35	$ 40,164.14	$ 42,193.94	5.1%
8,000.0	$ 16,012.40	$ 18,718.80	$ 2,706.40	16.9%	$ 32,736.43	$ 3,795.56	$ 797.80	$ 53,342.19	$ 56,048.59	5.1%
10,000.0	$ 19,858.00	$ 23,241.00	$ 3,383.00	17.0%	$ 40,920.54	$ 4,744.44	$ 997.25	$ 66,520.23	$ 69,903.23	5.1%
15,000.0	$ 29,472.00	$ 34,546.50	$ 5,074.50	17.2%	$ 61,380.80	$ 7,116.67	$ 1,495.88	$ 99,465.35	$ 104,539.85	5.1%

Assumptions:
Forecast Period Average Usage = 2,167 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes ($/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Firm Transportation Service (Transportation Only)

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
100.0	30%	912.5	$ 2,079.61	$ 2,295.83	$ 216.22	10.4%	$ -	$ -	$ 0.17	$ 2,079.78	$ 2,296.00	10.4%
	50%	1,520.8	$ 2,107.35	$ 2,331.06	$ 223.71	10.6%	$ -	$ -	$ 0.29	$ 2,107.64	$ 2,331.35	10.6%
	100%	3,041.7	$ 2,176.70	$ 2,419.11	$ 242.41	11.1%	$ -	$ -	$ 0.58	$ 2,177.28	$ 2,419.69	11.1%
500.0	30%	4,562.5	$ 5,198.05	$ 6,279.17	$ 1,081.12	20.8%	$ -	$ -	$ 0.87	$ 5,198.92	$ 6,280.04	20.8%
	50%	7,604.2	$ 5,336.75	$ 6,455.28	$ 1,118.53	21.0%	$ -	$ -	$ 1.45	$ 5,338.20	$ 6,456.73	21.0%
	100%	15,208.3	$ 5,683.50	$ 6,895.56	$ 1,212.06	21.3%	$ -	$ -	$ 2.90	$ 5,686.40	$ 6,898.46	21.3%
1,000.0	30%	9,125.0	$ 9,096.10	$ 11,258.34	$ 2,162.24	23.8%	$ -	$ -	$ 1.74	$ 9,097.84	$ 11,260.08	23.8%
	50%	15,208.3	$ 9,373.50	$ 11,610.56	$ 2,237.06	23.9%	$ -	$ -	$ 2.90	$ 9,376.40	$ 11,613.46	23.9%
	100%	30,416.7	$ 10,067.00	$ 12,491.13	$ 2,424.13	24.1%	$ -	$ -	$ 5.80	$ 10,072.80	$ 12,496.93	24.1%
2,500.0	30%	22,812.5	$ 20,790.25	$ 26,195.84	$ 5,405.59	26.0%	$ -	$ -	$ 4.35	$ 20,794.60	$ 26,200.19	26.0%
	50%	38,020.8	$ 21,483.75	$ 27,076.41	$ 5,592.66	26.0%	$ -	$ -	$ 7.25	$ 21,491.00	$ 27,083.66	26.0%
	100%	76,041.7	$ 23,217.50	$ 29,277.81	$ 6,060.31	26.1%	$ -	$ -	$ 14.49	$ 23,231.99	$ 29,292.30	26.1%
5,000.0	30%	45,625.0	$ 40,280.50	$ 51,091.69	$ 10,811.19	26.8%	$ -	$ -	$ 8.70	$ 40,289.20	$ 51,100.39	26.8%
	50%	76,041.7	$ 41,667.50	$ 52,852.81	$ 11,185.31	26.8%	$ -	$ -	$ 14.49	$ 41,681.99	$ 52,867.30	26.8%
	100%	152,083.3	$ 45,135.00	$ 57,255.63	$ 12,120.63	26.9%	$ -	$ -	$ 28.99	$ 45,163.99	$ 57,284.62	26.8%

Assumptions:
Forecast Period Average Usage = 18,568 Mcf per month
Forecast Period Average Demand = 1,265 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes ($/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Intra-Company Special Contracts

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
1,000.0	5%	1,520.8	$ 12,111.46	$ 13,765.79	$ 1,654.33	13.7%	$ 6,119.19	$ -	$ 19.52	$ 18,250.17	$ 19,904.50	9.1%
	50%	15,208.3	$ 16,354.58	$ 18,587.90	$ 2,233.32	13.7%	$ 61,191.86	$ -	$ 195.16	$ 77,741.60	$ 79,974.92	2.9%
	100%	30,416.7	$ 21,069.17	$ 23,945.79	$ 2,876.62	13.7%	$ 122,383.71	$ -	$ 390.32	$ 143,843.20	$ 146,719.82	2.0%
5,000.0	5%	7,604.2	$ 57,557.29	$ 65,428.95	$ 7,871.66	13.7%	$ 30,595.93	$ -	$ 97.58	$ 88,250.80	$ 96,122.46	8.9%
	50%	76,041.7	$ 78,772.92	$ 89,539.48	$ 10,766.56	13.7%	$ 305,959.28	$ -	$ 975.80	$ 385,708.00	$ 396,474.56	2.8%
	100%	152,083.3	$ 102,345.83	$ 116,328.96	$ 13,983.13	13.7%	$ 611,918.55	$ -	$ 1,951.60	$ 716,215.98	$ 730,199.11	2.0%
10,000.0	5%	15,208.3	$ 114,364.58	$ 130,007.90	$ 15,643.32	13.7%	$ 61,191.86	$ -	$ 195.16	$ 175,751.60	$ 191,394.92	8.9%
	50%	152,083.3	$ 156,795.83	$ 178,228.96	$ 21,433.13	13.7%	$ 611,918.55	$ -	$ 1,951.60	$ 770,665.98	$ 792,099.11	2.8%
	100%	304,166.7	$ 203,941.67	$ 231,807.92	$ 27,866.25	13.7%	$ 1,223,837.11	$ -	$ 3,903.19	$ 1,431,681.97	$ 1,459,548.22	2.0%
15,000.0	5%	22,812.5	$ 171,171.88	$ 194,586.84	$ 23,414.96	13.7%	$ 91,787.78	$ -	$ 292.74	$ 263,252.40	$ 286,667.36	8.9%
	50%	228,125.0	$ 234,818.75	$ 266,918.44	$ 32,099.69	13.7%	$ 917,877.83	$ -	$ 2,927.40	$ 1,155,623.98	$ 1,187,723.67	2.8%
	100%	456,250.0	$ 305,537.50	$ 347,286.88	$ 41,749.38	13.7%	$ 1,835,755.66	$ -	$ 5,854.79	$ 2,147,147.95	$ 2,188,897.33	1.9%
20,000.0	5%	30,416.7	$ 227,979.17	$ 259,165.79	$ 31,186.62	13.7%	$ 122,383.71	$ -	$ 390.32	$ 350,753.20	$ 381,939.82	8.9%
	50%	304,166.7	$ 312,841.67	$ 355,607.92	$ 42,766.25	13.7%	$ 1,223,837.11	$ -	$ 3,903.19	$ 1,540,581.97	$ 1,583,348.22	2.8%
	100%	608,333.3	$ 407,133.33	$ 462,765.83	$ 55,632.50	13.7%	$ 2,447,674.21	$ -	$ 7,806.39	$ 2,862,613.93	$ 2,918,246.43	1.9%

Assumptions:
Forecast Period Average Usage = 19,924 Mcf per month
Forecast Period Average Demand = 16,560 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes ($/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Distributed Generation Gas Service
meters < 5,000 cfh

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
10.0	5%	15.2	$ 278.61	$ 316.97	$ 38.36	13.8%	$ 61.22	$ -	$ 5.36	$ 345.19	$ 383.55	11.1%
	50%	152.1	$ 321.05	$ 365.19	$ 44.14	13.8%	$ 612.24	$ -	$ 53.59	$ 986.88	$ 1,031.02	4.5%
	100%	304.2	$ 368.19	$ 418.77	$ 50.58	13.7%	$ 1,224.48	$ -	$ 107.18	$ 1,699.85	$ 1,750.43	3.0%
25.0	5%	38.0	$ 449.04	$ 510.70	$ 61.66	13.7%	$ 153.06	$ -	$ 13.40	$ 615.50	$ 677.16	10.0%
	50%	380.2	$ 555.11	$ 631.26	$ 76.15	13.7%	$ 1,530.60	$ -	$ 133.97	$ 2,219.68	$ 2,295.83	3.4%
	100%	760.4	$ 672.98	$ 765.20	$ 92.22	13.7%	$ 3,061.19	$ -	$ 267.95	$ 4,002.12	$ 4,094.34	2.3%
50.0	5%	76.0	$ 733.07	$ 833.60	$ 100.53	13.7%	$ 306.12	$ -	$ 26.79	$ 1,065.98	$ 1,166.51	9.4%
	50%	760.4	$ 945.23	$ 1,074.70	$ 129.47	13.7%	$ 3,061.19	$ -	$ 267.95	$ 4,274.37	$ 4,403.84	3.0%
	100%	1,520.8	$ 1,180.96	$ 1,342.60	$ 161.64	13.7%	$ 6,122.39	$ -	$ 535.89	$ 7,839.24	$ 8,000.88	2.1%
75.0	5%	114.1	$ 1,017.11	$ 1,156.49	$ 139.38	13.7%	$ 459.18	$ -	$ 40.19	$ 1,516.48	$ 1,655.86	9.2%
	50%	1,140.6	$ 1,335.34	$ 1,518.15	$ 182.81	13.7%	$ 4,591.79	$ -	$ 401.92	$ 6,329.05	$ 6,511.86	2.9%
	100%	2,281.3	$ 1,688.94	$ 1,919.99	$ 231.05	13.7%	$ 9,183.58	$ -	$ 803.84	$ 11,676.36	$ 11,907.41	2.0%
100.0	5%	152.1	$ 1,301.15	$ 1,479.39	$ 178.24	13.7%	$ 612.24	$ -	$ 53.59	$ 1,966.98	$ 2,145.22	9.1%
	50%	1,520.8	$ 1,725.46	$ 1,961.60	$ 236.14	13.7%	$ 6,122.39	$ -	$ 535.89	$ 8,383.74	$ 8,619.88	2.8%
	100%	3,041.7	$ 2,196.92	$ 2,497.39	$ 300.47	13.7%	$ 12,244.77	$ -	$ 1,071.79	$ 15,513.48	$ 15,813.95	1.9%

Assumptions:
- Forecast Period Average Usage = 0.7 Mcf per month
- Forecast Period Average Demand = 55.8 Mcf per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes ($/Mcf)
- MCFD is the monthly billing demand and shall not be less than 48 Mcf per the tariff.
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Distributed Generation Gas Service
meters > 5,000 cfh

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E GSC (Billing Factors)	F DSM (Billing Factors)	G GLT (Billing Factors)	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
100.0	5%	152.1	$ 1,886.15	$ 2,141.58	$ 255.43	13.5%	$ 612.24	$ -	$ 53.59	$ 2,551.98	$ 2,807.41	10.0%
	50%	1,520.8	$ 2,310.46	$ 2,623.79	$ 313.33	13.6%	$ 6,122.39	$ -	$ 535.89	$ 8,968.74	$ 9,282.07	3.5%
	100%	3,041.7	$ 2,781.92	$ 3,159.58	$ 377.66	13.6%	$ 12,244.77	$ -	$ 1,071.79	$ 16,098.48	$ 16,476.14	2.4%
500.0	5%	760.4	$ 6,430.73	$ 7,307.89	$ 877.16	13.6%	$ 3,061.19	$ -	$ 267.95	$ 9,759.87	$ 10,637.03	9.0%
	50%	7,604.2	$ 8,552.29	$ 9,718.95	$ 1,166.66	13.6%	$ 30,611.93	$ -	$ 2,679.47	$ 41,843.69	$ 43,010.35	2.8%
	100%	15,208.3	$ 10,909.58	$ 12,397.90	$ 1,488.32	13.6%	$ 61,223.85	$ -	$ 5,358.94	$ 77,492.37	$ 78,980.69	1.9%
1,000.0	5%	1,520.8	$ 12,111.46	$ 13,765.79	$ 1,654.33	13.7%	$ 6,122.39	$ -	$ 535.89	$ 18,769.74	$ 20,424.07	8.8%
	50%	15,208.3	$ 16,354.58	$ 18,587.90	$ 2,233.32	13.7%	$ 61,223.85	$ -	$ 5,358.94	$ 82,937.37	$ 85,170.69	2.7%
	100%	30,416.7	$ 21,069.17	$ 23,945.79	$ 2,876.62	13.7%	$ 122,447.70	$ -	$ 10,717.88	$ 154,234.75	$ 157,111.37	1.9%
2,500.0	5%	3,802.1	$ 29,153.65	$ 33,139.47	$ 3,985.82	13.7%	$ 15,305.96	$ -	$ 1,339.74	$ 45,799.35	$ 49,785.17	8.7%
	50%	38,020.8	$ 39,761.46	$ 45,194.74	$ 5,433.28	13.7%	$ 153,059.63	$ -	$ 13,397.35	$ 206,218.44	$ 211,651.72	2.6%
	100%	76,041.7	$ 51,547.92	$ 58,589.48	$ 7,041.56	13.7%	$ 306,119.25	$ -	$ 26,794.70	$ 384,461.87	$ 391,503.43	1.8%
5,000.0	5%	7,604.2	$ 57,557.29	$ 65,428.95	$ 7,871.66	13.7%	$ 30,611.93	$ -	$ 2,679.47	$ 90,848.69	$ 98,720.35	8.7%
	50%	76,041.7	$ 78,772.92	$ 89,539.48	$ 10,766.56	13.7%	$ 306,119.25	$ -	$ 26,794.70	$ 411,686.87	$ 422,453.43	2.6%
	100%	152,083.3	$ 102,345.83	$ 116,328.96	$ 13,983.13	13.7%	$ 612,238.51	$ -	$ 53,589.40	$ 768,173.74	$ 782,156.87	1.8%

Assumptions:
Forecast Period Average Usage = 0 Mcf per month ***No LG&E Customers on this rate schedule and meter size***
Forecast Period Average Demand = 0 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes ($/Mcf)
MCFD is the monthly billing demand and shall not be less than 48 Mcf per the tariff.
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Substitute Gas Sales Service - Commercial

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
100.0	1%	30.4	$ 1,064.49	$ 1,225.39	$ 160.90	15.1%	$ 144.59	$ -	$ 15.23	$ 1,224.31	$ 1,385.21	13.1%
	50%	1,520.8	$ 1,676.45	$ 1,930.66	$ 254.21	15.2%	$ 7,229.36	$ -	$ 761.55	$ 9,667.36	$ 9,921.57	2.6%
	100%	3,041.7	$ 2,300.91	$ 2,650.32	$ 349.41	15.2%	$ 14,458.71	$ -	$ 1,523.11	$ 18,282.73	$ 18,632.14	1.9%
500.0	1%	152.1	$ 3,982.45	$ 4,586.97	$ 604.52	15.2%	$ 722.94	$ -	$ 76.16	$ 4,781.55	$ 5,386.07	12.6%
	50%	7,604.2	$ 7,042.27	$ 8,113.29	$ 1,071.02	15.2%	$ 36,146.79	$ -	$ 3,807.76	$ 46,996.82	$ 48,067.84	2.3%
	100%	15,208.3	$ 10,164.54	$ 11,711.58	$ 1,547.04	15.2%	$ 72,293.57	$ -	$ 7,615.53	$ 90,073.64	$ 91,620.68	1.7%
1,000.0	1%	304.2	$ 7,629.89	$ 8,788.93	$ 1,159.04	15.2%	$ 1,445.87	$ -	$ 152.31	$ 9,228.07	$ 10,387.11	12.6%
	50%	15,208.3	$ 13,749.54	$ 15,841.58	$ 2,092.04	15.2%	$ 72,293.57	$ -	$ 7,615.53	$ 93,658.64	$ 95,750.68	2.2%
	100%	30,416.7	$ 19,994.08	$ 23,038.17	$ 3,044.09	15.2%	$ 144,587.15	$ -	$ 15,231.06	$ 179,812.29	$ 182,856.38	1.7%
2,500.0	1%	760.4	$ 18,572.23	$ 21,394.83	$ 2,822.60	15.2%	$ 3,614.68	$ -	$ 380.78	$ 22,567.69	$ 25,390.29	12.5%
	50%	38,020.8	$ 33,871.35	$ 39,026.46	$ 5,155.11	15.2%	$ 180,733.93	$ -	$ 19,038.82	$ 233,644.10	$ 238,799.21	2.2%
	100%	76,041.7	$ 49,482.71	$ 57,017.92	$ 7,535.21	15.2%	$ 361,467.86	$ -	$ 38,077.64	$ 449,028.21	$ 456,563.42	1.7%
5,000.0	1%	1,520.8	$ 36,809.45	$ 42,404.66	$ 5,595.21	15.2%	$ 7,229.36	$ -	$ 761.55	$ 44,800.36	$ 50,395.57	12.5%
	50%	76,041.7	$ 67,407.71	$ 77,667.92	$ 10,260.21	15.2%	$ 361,467.86	$ -	$ 38,077.64	$ 466,953.21	$ 477,213.42	2.2%
	100%	152,083.3	$ 98,630.42	$ 113,650.83	$ 15,020.41	15.2%	$ 722,935.73	$ -	$ 76,155.29	$ 897,721.44	$ 912,741.85	1.7%

Assumptions:
- Forecast Period Average Usage = 395.9 Mcf per month
- Forecast Period Average Demand = 1,296 Mcf per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes ($/Mcf)
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Substitute Gas Sales Service - Industrial

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
100.0	1%	30.4	$ 1,848.43	$ 2,098.72	$ 250.29	13.5%	$ 144.59	$ -	$ 15.23	$ 2,008.25	$ 2,258.54	12.5%
	50%	1,520.8	$ 2,310.46	$ 2,623.79	$ 313.33	13.6%	$ 7,229.36	$ -	$ 761.55	$ 10,301.37	$ 10,614.70	3.0%
	100%	3,041.7	$ 2,781.92	$ 3,159.58	$ 377.66	13.6%	$ 14,458.71	$ -	$ 1,523.11	$ 18,763.74	$ 19,141.40	2.0%
500.0	1%	152.1	$ 6,242.15	$ 7,093.58	$ 851.43	13.6%	$ 722.94	$ -	$ 76.16	$ 7,041.25	$ 7,892.68	12.1%
	50%	7,604.2	$ 8,552.29	$ 9,718.95	$ 1,166.66	13.6%	$ 36,146.79	$ -	$ 3,807.76	$ 48,506.84	$ 49,673.50	2.4%
	100%	15,208.3	$ 10,909.58	$ 12,397.90	$ 1,488.32	13.6%	$ 72,293.57	$ -	$ 7,615.53	$ 90,818.68	$ 92,307.00	1.6%
1,000.0	1%	304.2	$ 11,734.29	$ 13,337.16	$ 1,602.87	13.7%	$ 1,445.87	$ -	$ 152.31	$ 13,332.47	$ 14,935.34	12.0%
	50%	15,208.3	$ 16,354.58	$ 18,587.90	$ 2,233.32	13.7%	$ 72,293.57	$ -	$ 7,615.53	$ 96,263.68	$ 98,497.00	2.3%
	100%	30,416.7	$ 21,069.17	$ 23,945.79	$ 2,876.62	13.7%	$ 144,587.15	$ -	$ 15,231.06	$ 180,887.38	$ 183,764.00	1.6%
2,500.0	1%	760.4	$ 28,210.73	$ 32,067.89	$ 3,857.16	13.7%	$ 3,614.68	$ -	$ 380.78	$ 32,206.19	$ 36,063.35	12.0%
	50%	38,020.8	$ 39,761.46	$ 45,194.74	$ 5,433.28	13.7%	$ 180,733.93	$ -	$ 19,038.82	$ 239,534.21	$ 244,967.49	2.3%
	100%	76,041.7	$ 51,547.92	$ 58,589.48	$ 7,041.56	13.7%	$ 361,467.86	$ -	$ 38,077.64	$ 451,093.42	$ 458,134.98	1.6%
5,000.0	1%	1,520.8	$ 55,671.46	$ 63,285.79	$ 7,614.33	13.7%	$ 7,229.36	$ -	$ 761.55	$ 63,662.37	$ 71,276.70	12.0%
	50%	76,041.7	$ 78,772.92	$ 89,539.48	$ 10,766.56	13.7%	$ 361,467.86	$ -	$ 38,077.64	$ 478,318.42	$ 489,084.98	2.3%
	100%	152,083.3	$ 102,345.83	$ 116,328.96	$ 13,983.13	13.7%	$ 722,935.73	$ -	$ 76,155.29	$ 901,436.85	$ 915,419.98	1.6%

Assumptions:
Forecast Period Average Usage = 0 Mcf per month
Forecast Period Average Demand = 0 Mcf per month
Billing Factors calculated based on SGSS-Commercial as a proxy for the SGSS-Industrial
Calculations may vary from other schedules due to rounding

No LG&E Customers on this rate schedule

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Local Gas Delivery Service

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors GSC	F Billing Factors DSM	G Billing Factors GLT	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H) / H]
100.0	30%	912.5	$ 2,079.61	$ 2,295.83	$ 216.22	10.4%	$ -	$ -	$ 0.17	$ 2,079.78	$ 2,296.00	10.4%
	50%	1,520.8	$ 2,107.35	$ 2,331.06	$ 223.71	10.6%	$ -	$ -	$ 0.29	$ 2,107.64	$ 2,331.35	10.6%
	100%	3,041.7	$ 2,176.70	$ 2,419.11	$ 242.41	11.1%	$ -	$ -	$ 0.58	$ 2,177.28	$ 2,419.69	11.1%
500.0	30%	4,562.5	$ 5,198.05	$ 6,279.17	$ 1,081.12	20.8%	$ -	$ -	$ 0.87	$ 5,198.92	$ 6,280.04	20.8%
	50%	7,604.2	$ 5,336.75	$ 6,455.28	$ 1,118.53	21.0%	$ -	$ -	$ 1.45	$ 5,338.20	$ 6,456.73	21.0%
	100%	15,208.3	$ 5,683.50	$ 6,895.56	$ 1,212.06	21.3%	$ -	$ -	$ 2.90	$ 5,686.40	$ 6,898.46	21.3%
1,000.0	30%	9,125.0	$ 9,096.10	$ 11,258.34	$ 2,162.24	23.8%	$ -	$ -	$ 1.74	$ 9,097.84	$ 11,260.08	23.8%
	50%	15,208.3	$ 9,373.50	$ 11,610.56	$ 2,237.06	23.9%	$ -	$ -	$ 2.90	$ 9,376.40	$ 11,613.46	23.9%
	100%	30,416.7	$ 10,067.00	$ 12,491.13	$ 2,424.13	24.1%	$ -	$ -	$ 5.80	$ 10,072.80	$ 12,496.93	24.1%
2,500.0	30%	22,812.5	$ 20,790.25	$ 26,195.84	$ 5,405.59	26.0%	$ -	$ -	$ 4.35	$ 20,794.60	$ 26,200.19	26.0%
	50%	38,020.8	$ 21,483.75	$ 27,076.41	$ 5,592.66	26.0%	$ -	$ -	$ 7.25	$ 21,491.00	$ 27,083.66	26.0%
	100%	76,041.7	$ 23,217.50	$ 29,277.81	$ 6,060.31	26.1%	$ -	$ -	$ 14.49	$ 23,231.99	$ 29,292.30	26.1%
5,000.0	30%	45,625.0	$ 40,280.50	$ 51,091.69	$ 10,811.19	26.8%	$ -	$ -	$ 8.70	$ 40,289.20	$ 51,100.39	26.8%
	50%	76,041.7	$ 41,667.50	$ 52,852.81	$ 11,185.31	26.8%	$ -	$ -	$ 14.49	$ 41,681.99	$ 52,867.30	26.8%
	100%	152,083.3	$ 45,135.00	$ 57,255.63	$ 12,120.63	26.9%	$ -	$ -	$ 28.99	$ 45,163.99	$ 57,284.62	26.8%

Assumptions:
Forecast Period Average Usage = 0 Mcf per month
Forecast Period Average Demand = 0 Mcf per month
Billing Factors calculated based on FT as a proxy for the LGDS
Calculations may vary from other schedules due to rounding

No LG&E Customers on this rate schedule

Description of Filing Requirement:

Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.

(1) Public postings.

(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.

(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:

1. A copy of the public notice; and

2. A hyperlink to the location on the commission's Web site where the case documents are available.

(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.

(2) Customer Notice.

(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.

(b) If a utility has more than twenty (20) customers, it shall provide notice by:

1. Including notice with customer bills mailed no later than the date the application is submitted to the commission;

2. Mailing a written notice to each customer no later than the date the application is submitted to the commission;

3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or

4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.

(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.

(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:

(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;

(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or

(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the

notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.

(4) Notice Content. Each notice issued in accordance with this section shall contain:

(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;

(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;

(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;

(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;

(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);

(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at http://psc.ky.gov;

(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;

(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;

(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and

(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.

(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.

Response:

Section 17(1)
A copy of the full customer notice and application will be posted at 2701 Eastpoint Parkway, Louisville, KY. LG&E will also make available on the Company website a copy of the public notice, full customer notice, and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available.

Section 17(2)
LG&E will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the Commission. LG&E's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(3)
LG&E will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which LG&E filed its Application.

Section 17(4)
See LG&E's Application and a copy of the Certificate of Notice attached to LG&E's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(5)
The Commission granted the request of LG&E and KU to publish an abbreviated newspaper customer notice.[3]

[3] *In the Matters of: Electronic Application of Kentucky Utilities Company for an Adjustment of its Electric Rates; Electronic Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates,* Case Nos. 2025-00113 and 2025-00114, Order (Ky. PSC Month 5, 2025), Ordering Paragraph.