

Assignment Method	Allocation Rule	Allocation Rule Description	Date Last Calculated	Target Company Percentages												Total				
				0100-0	0100-1	0100-2	0100-3	0100-4	0110-1	0110-2	0110-3	0004-0	0004-1	0004-2	0020-0	0020-1	0020-2	0020-3	0020-4	0020-5
BOOK ENTERPRISE VALUE RATIO	ALL-004	DIRECT BOOK ENTERPRISE VALUE (LG&E/KU/LKC)	May-25	44.00																100.00
BOOK ENTERPRISE VALUE RATIO	ALL-J34-0041	DIRECT P&Y SPLIT BY BOOK ENTERPRISE VALUE THEN INDIRECT TO KY BY BOOK ENTERPRISE VALUE (LG&E/KU/LKC) SOURCE SERV	May-25	44.00								0.00								100.00
CONTRACT RATIO	ALL-003	CONTRACT RATIO - LG&E, KU (SW)	May-25	44.00																100.00
CONTRACT RATIO	ALL-001-EX	CONTRACT RATIO - LG&E, KU (SW) - (FERCS 500-514 TARGET ACCOUNTS ONLY)	May-25	62.00																100.00
DEPARTMENTAL CHARGE RATIO	ALL-067	DEPT CHARGE RATIO: ENERGY SUPPLY/LOAD FORECAST BY NO OF CUSTOMERS (LGE, EL,GAS AND KU) SOURCE SERV	May-25	25.00	20.00															100.00
DEPARTMENTAL CHARGE RATIO	ALL-J04-0004	DEPT CHARGE RATIO: DIRECT TO P&Y BY RATES/RISK/FINANCE ADMIN-HLS, THEN DIRECT TO KY BY NO OF CUSTOMERS AND OPERATING SEGMENTS (SOURCE SERV)	May-25	25.00												33.00				100.00
DEPARTMENTAL CHARGE RATIO	ALL-J06-0002	DEPT CHARGE RATIO: DIRECT TO P&Y/RV BY NO OF EMPL PER ED TEAM THEN BY NO OF CUSTOMERS-COMMERCIAL, THEN DIRECT TO KY BY NO OF CUSTOMERS-COMMERCIAL (LG&E & KU) SOURCE SERV	May-25	37.00																100.00
DEPARTMENTAL CHARGE RATIO	ALL-J09-0028	DEPT CHARGE RATIO: DIRECT P&Y SPLIT BY 25% OF EMPLOYEES/75% OF CUSTOMERS THEN DIRECT TO KY BY (LG&E/KU/LKS) 25% OF EMPLOYEES/75% OF CUSTOMERS, THEN INDIRECT TO LKS EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV	May-25	46.00																100.00
DEPARTMENTAL CHARGE RATIO	ALL-J04-0001	DIRECT TO EASTPOINT SQUARE FOOTAGE (P&Y) THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	28.00																100.00
DEPARTMENTAL CHARGE RATIO	ALL-K17-0044	DEPT CHARGE RATIO: DIRECT P&Y SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL EXCESS LIABILITY INSURANCE PREMIUMS THEN INDIRECT TO KY BY REVENUE RATIO: LG&E & KU SOURCE SERV	May-25	46.00																100.00
DEPARTMENTAL CHARGE RATIO	ALL-J23-0043	DEPT CHARGE RATIO: DIRECT P&Y SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL D&O PREMIUMS THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	May-25	47.00																100.00
DEPARTMENTAL CHARGE RATIO	ALL-K48-0044	DIRECT P&Y SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL PROPERTY INSURANCE PREMIUMS THEN DIRECT TO KY BY STATEMENT OF VALUES:LG&E & KU SOURCE SERV	May-25	41.00																100.00
FACILITIES RATIO	ALL-041	FACILITIES RATIO - LGE CENTER	May-25	49.00																100.00
FACILITIES RATIO	ALL-042	FACILITIES RATIO - KU GENERAL OFFICE	May-25	38.00																100.00
FACILITIES RATIO	ALL-043	FACILITIES RATIO - BOC	May-25	49.00																100.00
FACILITIES RATIO	ALL-045	FACILITIES RATIO - MIDGANSFIELD	May-25	43.00																100.00
FACILITIES RATIO	ALL-046	FACILITIES RATIO - SIMPSONVILLE	Jun-25	39.00																100.00
FACILITIES RATIO	ALL-047	FACILITIES RATIO - PINNEVILLE	May-25	41.00																100.00
FACILITIES RATIO	ALL-049	FACILITIES RATIO- KEVIN	May-25	5.00																100.00
FACILITIES RATIO	CAP-041	FACILITIES RATIO - LG&E CENTER	May-25	49.00																100.00
GENERATION RATIO	ALL-027	GENERATION RATIO - LG&E & KU	May-25	40.00																100.00
GENERATION RATIO	ALL-027-EX	GENERATION RATIO - LG&E & KU - (FERCS 500-514 TARGET ACCOUNTS ONLY)	May-25	41.00																100.00
INSURANCE POLICIES RATIO	ALL-J51-0001	INSURANCE POLICIES RATIO	Jun-25	52.00																100.00
MULTI - FACTOR INDIRECT COST ALLOCATION	ALL-J23-0024	DIRECT P&Y SPLIT BY # OF LICENSES FOR CREDIT SERVICES THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	May-25	47.00																100.00
MULTI - FACTOR INDIRECT COST ALLOCATION	ALL-J23-0033	DIRECT P&Y SPLIT BY # OF PPL SEGMENTS (3) THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	May-25	47.00																100.00
MULTI - FACTOR INDIRECT COST ALLOCATION	ALL-J23-0050	DIRECT P&Y SPLIT BY # OF PPL BUSINESS UNITS USING LSNL THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	May-25	47.00																100.00
MULTI - FACTOR INDIRECT COST ALLOCATION	ALL-J23-0051	DIRECT P&Y SPLIT BY # OF PPL INTERFACES, THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	May-25	47.00																100.00
MULTI - FACTOR INDIRECT COST ALLOCATION	ALL-J99-0001	MULTI-FACTOR INDIRECT COST ALLOCATION	May-25	47.00																100.00
NUMBER OF CUSTOMERS RATIO	ALL-004	NUMBER OF CUSTOMERS RATIO - TOTAL	May-25	45.00																100.00
NUMBER OF CUSTOMERS RATIO	ALL-006	NUMBER OF CUSTOMERS RATIO - COMMERCIAL	May-25	63.00																100.00
NUMBER OF CUSTOMERS RATIO	ALL-008	DIRECT TO # OF CUSTOMERS LG&E ELEC AND GAS SOURCE SERV	May-25	57.00	43.00															100.00
NUMBER OF CUSTOMERS RATIO	ALL-009	NUMBER OF CUSTOMERS RATIO - LGE, EL, GAS, AND KU - SOURCE SERV	May-25	25.00	20.00															100.00
NUMBER OF CUSTOMERS RATIO	ALL-070	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY	May-25	43.00																100.00
NUMBER OF CUSTOMERS RATIO	ALL-071	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY EXCLUDING GOP	May-25	44.00																100.00
NUMBER OF CUSTOMERS RATIO	ALL-J04-0001	NUMBER OF CUSTOMERS RATIO (JOINT P&Y/RV)	May-25	25.00	20.00															100.00
NUMBER OF CUSTOMERS RATIO	ALL-J04-0002	NUMBER OF CUSTOMERS RATIO (JOINT KY/RV)	May-25	8.00	6.00															100.00
NUMBER OF CUSTOMERS RATIO	ALL-J04-0005	DIRECT TO P&Y/RV BY NO OF CUSTOMERS (D, LG) THEN DIRECT TO KY BY NO OF CUSTOMERS RATIO-LGE, EL,GAS,KU - SOURCE SERV	May-25	8.00	6.00															100.00
NUMBER OF CUSTOMERS RATIO	ALL-J04-0006	DEPT CHARGE RATIO: DIRECT TO P&Y/ECOV DEV & NATL ACTS BY ADMIN HRS, THEN DIRECT TO KY BY NO OF CUSTOMERS	May-25	15.00																100.00
NUMBER OF CUSTOMERS RATIO	ALL-J04-0007	DIRECT TO P&Y/DV/RV (D, LG) BY NO OF CUSTOMERS THEN DIRECT TO KY BY NO OF CUSTOMERS RATIO-LGE, EL,GAS,KU - SOURCE SERV	May-25	8.00	7.00															100.00
NUMBER OF CUSTOMERS RATIO	ALL-J06-0001	NUMBER OF CUSTOMERS RATIO - COMMERCIAL (JOINT P&Y/RV)	May-25	37.00																100.00
NUMBER OF CUSTOMERS RATIO	CAP-023-2019	NUMBER OF CUSTOMERS RATIO - TOTAL SOURCE SERV	May-25	45.00																100.00
NUMBER OF CUSTOMERS RATIO	CAP-031-2017	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY	May-25	47.00																100.00
NUMBER OF CUSTOMERS RATIO	CAP-032-2016	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY EXCLUDING GOP	May-25	44.00																100.00
NUMBER OF CUSTOMERS RATIO	CAP-049	NUMBER OF CUSTOMERS RATIO - LGE, EL, GAS, AND KU - SOURCE SERV	May-25	25.00	20.00															100.00
NUMBER OF EMPLOYEES RATIO	ALL-009	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC	May-25	51.00																100.00
NUMBER OF EMPLOYEES RATIO	ALL-030-2016	NUMBER OF EMPLOYEE RATIO - LGE CENTER	May-25	45.00																100.00
NUMBER OF EMPLOYEES RATIO	ALL-031-2016	NUMBER OF EMPLOYEES RATIO - BOC (LEASE ONLY)	May-25	58.00																100.00
NUMBER OF EMPLOYEES RATIO	ALL-031-2016	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE (LEASE ONLY)	May-25	30.00																100.00
NUMBER OF EMPLOYEES RATIO	ALL-078	NUMBER OF EMPLOYEES RATIO - LGE BY LKS, LGE, AND KU	May-25	34.00																100.00
NUMBER OF EMPLOYEES RATIO	ALL-J09-0029	DIRECT P&Y SPLIT BY # OF PPL SEGMENTS (3) THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	44.00																100.00
NUMBER OF EMPLOYEES RATIO	ALL-J09-0031	DIRECT P&Y SPLIT BY COMPOSITE OF ALL INSURANCE POLICY ALLOCATIONS THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	44.00																100.00
NUMBER OF EMPLOYEES RATIO	ALL-J09-0032	DIRECT P&Y SPLIT BY # OF LAWYERS THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	44.00																100.00
NUMBER OF EMPLOYEES RATIO	ALL-J09-0040	DIRECT P&Y SPLIT BY # OF EMPLOYEES THEN DIRECT TO KY (LGE/KU/LKS) NUMBER OF EMPLOYEES, THEN INDIRECT TO LKS BY EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV	May-25	51.00																100.00
NUMBER OF EMPLOYEES RATIO	ALL-J09-0041	DIRECT TO P&Y/RV BY # OF EMPLOYEES THEN DIRECT TO KY (LGE/KU/LKS) BY # OF EMPLOYEES, THEN INDIRECT TO LKS BY EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV	May-25	26.00																100.00
NUMBER OF EMPLOYEES RATIO	ALL-J04-0002	DIRECT P&Y SPLIT BY EASTPOINT SQUARE FOOTAGE THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	38.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-022-2018	NUMBER OF EMPLOYEES RATIO - LGE CENTER SOURCE SERV	May-25	48.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-023-2017	NUMBER OF EMPLOYEES RATIO - BOC SOURCE SERV	May-25	59.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-033-2020	NUMBER OF EMPLOYEES RATIO - BOC SOURCE SERV	May-25	49.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-035-2023	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE SOURCE SERV	May-25	37.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-035-2023	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE SOURCE SERV	May-25	38.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-036-2025	NUMBER OF EMPLOYEES RATIO - PINNEVILLE SOURCE SERV	May-25	31.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-037-2025	NUMBER OF EMPLOYEES RATIO - MIDGANSFIELD SOURCE SERV	May-25	35.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-038-2020	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC SOURCE SERV	May-25	51.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-037-2025	NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE SOURCE SERV	Jun-25	40.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-039-2024	NUMBER OF EMPLOYEES RATIO - KEVIN SOURCE SERV	May-25	4.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-079-2025	NUMBER OF EMPLOYEES RATIO - KEVIN SOURCE SERV	May-25	14.00																100.00
NUMBER OF EMPLOYEES RATIO	CAP-024-1046-19	DIRECT TO LG&E, KU, & LKS BY NUMBER OF IPAD USERS THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC SOURCE SERV	May-25	63.00																100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-034	NUMBER OF ITEMS PROCESSED RATIO-LKS AP	May-25	53.00																100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-G34-0002	NUMBER OF ITEMS PROCESSED RATIO-SUNDRY BILLING	May-25	45.00																100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-G34-0003	NUMBER OF ITEMS PROCESSED RATIO-LKS CASH REMITTANCE	May-25	47.00																100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-J24-0001	NUMBER OF ITEMS PROCESSED RATIO-PPL AP	May-25	53.00																100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-J24-0003	DIRECT P&Y SPLIT BY NO OF REMITTANCE ITEMS PROCESSED THEN DIRECT TO KY BY NO OF REMITTANCE ITEMS PROCESSED (LG&E/KU) SOURCE SERV	May-25	47.00																100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-G34-0003	NUMBER OF ITEMS PROCESSED RATIO-REMITTANCE PROCESSING (FROM P/L 100% KT)	May-25	36.00																100.00
NUMBER OF ITEMS PROCESSED RATIO	CAP-124	NO OF ITEMS PROCESSED RATIO-LKS AP (SOURCE SERV)	May-25	53.00																100.00
NUMBER OF ITEMS PROCESSED RATIO	CAP-401-0003	DIRECT TO KY (LKS) BY NO OF REMITTANCES PROCESSED THEN DIRECT TO LGE/KU BY NO OF REMITTANCES PROCESSED SOURCE SERV	May-25	46.00																100.00
NUMBER OF ITEMS PROCESSED RATIO	CAP-401-0001-25	DIRECT TO KY (LKS) BY NO OF REMITTANCES PROCESSED THEN DIRECT TO LGE/KU BY NO OF REMITTANCES PROCESSED SOURCE SERV	May-25	47.00																100.00
NUMBER OF METERS RATIO	ALL-026	NUMBER OF METERS RATIO	May-25	57.00																100.00
NUMBER OF METERS RATIO	ALL-049	NUMBER OF METERS RATIO - ACC	May-25	32.00	25.00															100.00
NUMBER OF METERS RATIO	CAP-038-2021	METER PORTION OF THE AMT PROJECT	May-25	41.00	2.00															

				Target Company Percentages																			
Assignment Method	Allocation Rule	Allocation Rule Description	Date Last Calculated	0100-0	0100-1	0100-2	0100-3	0110-0	0110-1	0110-2	0110-3	0004-0	0004-1	0004-2	0004-3	0020-0	0020-1	0020-2	0020-3	0020-4	Total		
OWNERSHIP PERCENTAGES	CAP-033	SIMPSONVILLE OWNERSHIP % - LG&E, KU & LXC	May-25	16.00	25.00			36.00	23.00												100.00		
OWNERSHIP PERCENTAGES	CAP-034	SIMPSONVILLE INFRASTRUCTURE AND SOLAR ARRAYS #1-5 OWNERSHIP % - LG&E & KU	May-25	44.00				56.00													100.00		
OWNERSHIP PERCENTAGES	CAP-036	SOUTH OPS ENGINEERING CENTER INFRASTRUCTURE - SOURCE SERV	May-25	43.00				57.00													100.00		
OWNERSHIP PERCENTAGES	CAP-037	SIMPSONVILLE DCC INFRASTRUCTURE - SOURCE SERV	May-25	42.00				58.00													100.00		
OWNERSHIP PERCENTAGES	CAP-040	R&D CANE RUN 7 CCGT OWNERSHIP % SOURCE KUTL	May-25	22.00				78.00													100.00		
OWNERSHIP PERCENTAGES	CAP-050	MILL CREEK S - OWNERSHIP % SOURCE LUTL	May-25	31.00				69.00													100.00		
OWNERSHIP PERCENTAGES	CAP-051	2023 CPON SOLAR - OWNERSHIP % SOURCE KUTL	May-25	37.00				63.00													100.00		
OWNERSHIP PERCENTAGES	CAP-080	BR WIND TURBINE OWNERSHIP % SOURCE SERV	May-25	36.00				64.00													100.00		
PLAN ASSETS RATIO	ALL-001-0041	DIRECT PA/RY SPLIT BY PENSION PLAN ASSETS THEN DIRECT TO KY (LG&E/KU/LXC) PENSION PLAN ASSETS, THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LXC) SOURCE SERV	May-25	51.00				49.00				0.00									100.00		
RATE BASE RATIO	ALL-002-0001	RATE BASE RATIO	May-25	44.00				56.00													100.00		
RATE BASE RATIO	ALL-002-0002	RATE BASE RATIO (TRANSMISSION)	May-25	23.00				77.00													100.00		
RATE BASE RATIO	ALL-002-0003	RATE BASE RATIO (GAS)	May-25	100.00																	100.00		
REVENUE RATIO	ALL-017	REVENUE RATIO - LG&E & KU	May-25	46.00				54.00													100.00		
REVENUE RATIO	ALL-076	REVENUE RATIO (RATE CASE EXPENSES ONLY)	May-25	35.00	11.00			54.00													100.00		
REVENUE RATIO	ALL-077	REVENUE RATIO (RATE CASE EXPENSES ELECTRIC ONLY)	May-25	39.00				61.00													100.00		
REVENUE RATIO	ALL-127-0017	DIRECT PA/RY RY SPLIT BY REVENUE RATIO THEN DIRECT TO KY BY REVENUE RATIO - LG&E & KU SOURCE SERV	May-25	46.00				54.00													100.00		
SQUARE FOOTAGE RATIO	CAP-004-0001	DIRECT TO EASTPOINT SQUARE FOOTAGE (PA/RY) THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LXC) SOURCE SERV	May-25	28.00				27.00				0.00				45.00					100.00		
SQUARE FOOTAGE RATIO	CAP-004-0002	DIRECT PA/RY SPLIT BY EASTPOINT SQ FOOTAGE THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LXC) SOURCE SERV	May-25	51.00				49.00				0.00									100.00		
STATEMENT OF VALUES RATIO	ALL-004-0001	STATEMENT OF VALUES RATIO	May-25	41.00				59.00													100.00		
TOTAL ASSETS RATIO	ALL-018	TOTAL ASSETS RATIO - LG&E & KU	May-25	45.00				55.00													100.00		
TOTAL ASSETS RATIO	ALL-019	TOTAL ASSETS RATIO - LG&E, KU & LXC	May-25	43.00				54.00				3.00									100.00		
TOTAL ASSETS RATIO	ALL-020	TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU	May-25	44.00				56.00				0.00									100.00		
TOTAL ASSETS RATIO	ALL-021	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LG& & KU	May-25	37.00				63.00													100.00		
TOTAL ASSETS RATIO	ALL-021-EX	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LG& & KU - (IFERC 500-514 TARGET ACCOUNTS ONLY)	May-25	54.00				46.00													100.00		
TOTAL ASSETS RATIO	ALL-073	TOTAL ELECTRIC/GAS DISTRIBUTION ASSETS RATIO - LG&E & KU	May-25	34.00	21.00			45.00													100.00		
TOTAL ASSETS RATIO	ALL-074	TOTAL ELECTRIC DISTRIBUTION ASSETS RATIO - LG&E & KU	May-25	43.00				57.00													100.00		
TOTAL ASSETS RATIO	ALL-100-0019	DIRECT PA/RY SPLIT BY % OF NET ASSETS THEN INDIRECT TO KY BY TOTAL ASSETS RATIO - LG&E, KU & LXC SOURCE SERV	May-25	43.00				54.00				3.00									100.00		
TOTAL ASSETS RATIO	ALL-120-0020	TOTAL ASSETS (T,D,G ONLY)	May-25	44.00				56.00													100.00		
TOTAL ASSETS RATIO	ALL-120-0021	DIRECT PA/RY RY SPLIT BY TOTAL UTILITY PLANT ASSETS THEN DIRECT TO KY BY TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU SOURCE SERV	May-25	44.00				56.00													100.00		
TOTAL ASSETS RATIO	ALL-121-0001	DIRECT PA/RY SPLIT BY LOW THEN INDIRECT TO KY BY TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LG&E & KU SOURCE SERV	May-25	37.00				63.00													100.00		
TOTAL SPEND RATIO	ALL-003-0001	DIRECT PA/RY RY SPLIT BY TOTAL SPEND RATIO THEN DIRECT TO KY BY TOTAL SPEND RATIO (LG&E/KU/LXC) SOURCE SERV	May-25	42.00				58.00				0.00									100.00		
TOTAL UTILITY PLANT ASSETS RATIO	ALL-080	TOTAL UTILITY PLANT ASSETS - DISTRIBUTION, TRANSMISSION, LG&E AND KU	May-25	25.00	9.00			37.00	25.00												100.00		
TOTAL UTILITY PLANT ASSETS RATIO	ALL-081	TOTAL UTILITY PLANT ASSETS - DISTRIBUTION, TRANSMISSION, AND GAS - LG&E AND KU	May-25	23.00	7.00	20.00		30.00	20.00												100.00		
TOTAL UTILITY PLANT ASSETS RATIO	ALL-082	TOTAL UTILITY PLANT ASSETS RATIO - TRANSMISSION - LG&E & KU SOURCE SERV	May-25	23.00				77.00				0.00									100.00		
TOTAL UTILITY PLANT ASSETS RATIO	ALL-083	TOTAL UTILITY PLANT ASSETS RATIO-GENERATION - LG&E & KU SOURCE SERV	May-25	39.00				61.00													100.00		
TOTAL UTILITY PLANT ASSETS RATIO	ALL-121-0029	DIRECT PA/RY RY SPLIT BY TOTAL UTILITY PLANT ASSETS TRANSMISSION, THEN DIRECT TO KY BY TOTAL UTILITY PLANT ASSETS RATIO-TRANSMISSION - LG&E & KU SOURCE SERV	May-25	23.00				77.00				0.00									100.00		
TOTAL UTILITY PLANT ASSETS RATIO	CAP-030-2021	TOTAL UTILITY GENERATION PLANT ASSETS RATIO - TOTAL SOURCE SERV	May-25	40.00				60.00													100.00		
TOTAL UTILITY PLANT ASSETS RATIO	CAP-030-2025	TOTAL UTILITY GENERATION PLANT ASSETS RATIO - TOTAL SOURCE SERV	May-25	39.00				61.00													100.00		
TRANSMISSION RATIO	ALL-029	TRANSMISSION RATIO	Jun-25	35.00				65.00													100.00		
TRANSMISSION RATIO	CAP-025-2023	2023 TRANSMISSION RATIO (TCA) SOURCE SERV	Jun-25	26.00				74.00													100.00		
TRANSMISSION RATIO	CAP-025-2024	2024 TRANSMISSION RATIO (TCA) SOURCE SERV	Jun-25	24.00				76.00													100.00		
TRANSMISSION RATIO	CAP-025-2025	2025 TRANSMISSION RATIO (TCA) SOURCE SERV	Jun-25	23.00				77.00													100.00		

## LSE Allocation Rule Percentages

**Legend:**  
D = Electric Distribution  
T = Electric Transmission  
G = Gas  
KU = Kentucky Utilities Company  
LGE = Louisville Gas & Electric  
ODP = Old Dominion Power  
LKC = LG&E and KU Capital  
EU = PPL Electric Utilities  
RI = Rhode Island

				Target Company Reference Number Definitions																
Assignment Method	Allocation Rule	Allocation Rule Description		0100-0	0100-1	0100-2	0100-3	0110-0	0110-1	0110-2	0110-3	0004-0	0004-1	0004-2	0004-3	0020-0	0020-1	0020-2	0020-3	0020-4
BOOK ENTERPRISE VALUE RATIO	ALL-034	DIRECT BOOK ENTERPRISE VALUE LG&E/KU/LKC		LGE																
BOOK ENTERPRISE VALUE RATIO	ALL-034-0041	DIRECT PA/KY SPLIT BY BOOK ENTERPRISE VALUE THEN INDIRECT TO KY BY BOOK ENTERPRISE VALUE LG&E/KU/LKC SOURCE SERV		LGE	KU								LKC							
CONTRACT RATIO	ALL-001	CONTRACT RATIO - LG&E, KU (both)		LGE	KU								LKC							
CONTRACT RATIO	ALL-001-EX	CONTRACT RATIO - LG&E, KU (both) - (FERC'S 500-514 TARGET ACCOUNTS ONLY)		LGE	KU															
DEPARTMENTAL CHARGE RATIO	ALL-067	DEPT CHARGE RATIO: ENERGY SUPPLY LOAD FORECAST BY NO OF CUSTOMERS (LGE EL,GAS and KU) SOURCE SERV		LGE		LGE-G														
DEPARTMENTAL CHARGE RATIO	ALL-064-0004	DEPT CHARGE RATIO: DIRECT TO PA/KY BY RATES/INSURANCE ADMIN HRS, THEN DIRECT TO KY BY NO OF CUSTOMERS AND OPERATING SEGMENTS (SOURCE SERV)		LGE																
DEPARTMENTAL CHARGE RATIO	ALL-064-0002	DEPT CHARGE RATIO: DIRECT TO PA/KY/RI BY NO OF EMPL PER ED TEAM THEN BY NO OF CUSTOMERS COMMERCIAL, THEN DIRECT TO KY BY NO OF CUSTOMERS COMMERCIAL (LG&E & KU) SOURCE SERV		LGE																
DEPARTMENTAL CHARGE RATIO	ALL-009-0028	DEPT CHARGE RATIO: DIRECT PA/KY SPLIT BY 25% # OF EMPLOYEES/75% # OF CUSTOMERS THEN DIRECT TO KY BY (LG&E/KU/LS) 25% # OF EMPLOYEES/75% # OF CUSTOMERS, THEN INDIRECT TO LKS BY EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV		LGE																
DEPARTMENTAL CHARGE RATIO	ALL-064-0001	DIRECT TO EASTPOINT SQUARE FOOTAGE (PA/KY) THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV		LGE																
DEPARTMENTAL CHARGE RATIO	ALL-K17-0044	DEPT CHARGE RATIO: DIRECT PA/KY SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL EXCESS LIABILITY INSURANCE PREMIUMS THEN INDIRECT TO KY BY REVENUE RATIO - LG&E & KU SOURCE SERV		LGE																
DEPARTMENTAL CHARGE RATIO	ALL-K23-0044	DEPT CHARGE RATIO: DIRECT PA/KY SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL D&O PREMIUMS THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV		LGE																
DEPARTMENTAL CHARGE RATIO	ALL-K48-0044	DIRECT PA/KY SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL PROPERTY INSURANCE PREMIUMS THEN DIRECT TO KY BY STATEMENT OF VALUES LG&E & KU SOURCE SERV		LGE																
FACILITIES RATIO	ALL-041	FACILITIES RATIO - LGE CENTER		LGE																
FACILITIES RATIO	ALL-042	FACILITIES RATIO - KU GENERAL OFFICE		LGE																
FACILITIES RATIO	ALL-043	FACILITIES RATIO - BOC		LGE																
FACILITIES RATIO	ALL-045	FACILITIES RATIO - MORGANFIELD		LGE																
FACILITIES RATIO	ALL-046	FACILITIES RATIO - SIMPSONVILLE		LGE																
FACILITIES RATIO	ALL-047	FACILITIES RATIO - PINEVILLE		LGE																
FACILITIES RATIO	ALL-079	FACILITIES RATIO - KEVIL		LGE																
FACILITIES RATIO	CAP-041	FACILITIES RATIO - LG&E CENTER		LGE																
GENERATION RATIO	ALL-027	GENERATION RATIO - LG&E & KU		LGE																
GENERATION RATIO	ALL-027-EX	GENERATION RATIO - LG&E & KU - (FERC'S 500-514 TARGET ACCOUNTS ONLY)		LGE																
INSURANCE POLICIES RATIO	ALL-051-0001	INSURANCE POLICIES RATIO		LGE																
MULTI - FACTOR INDIRECT COST ALLOCATION	ALL-123-0024	DIRECT PA/KY SPLIT BY # OF LICENSES FOR CREDIT SERVICES THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV		LGE																
MULTI - FACTOR INDIRECT COST ALLOCATION	ALL-123-0033	DIRECT PA/KY SPLIT BY # OF PPL SEGMENTS (3) THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV		LGE																
MULTI - FACTOR INDIRECT COST ALLOCATION	ALL-123-0050	DIRECT PA/KY SPLIT BY # OF PPL BUSINESS UNITS USING SNL, THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV		LGE																
MULTI - FACTOR INDIRECT COST ALLOCATION	ALL-123-0051	DIRECT PA/KY SPLIT BY # OF PPL INTERFACES, THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV		LGE																
MULTI - FACTOR INDIRECT COST ALLOCATION	ALL-199-001	MULTI-FACTOR INDIRECT COST ALLOCATION		LGE																
NUMBER OF CUSTOMERS RATIO	ALL-004	NUMBER OF CUSTOMERS RATIO - TOTAL		LGE																
NUMBER OF CUSTOMERS RATIO	ALL-006	NUMBER OF CUSTOMERS RATIO - COMMERCIAL		LGE																
NUMBER OF CUSTOMERS RATIO	ALL-068	DIRECT TO # OF CUSTOMERS LG&E ELEC and GAS SOURCE SERV.		LGE-D	LGE-G															
NUMBER OF CUSTOMERS RATIO	ALL-069	NUMBER OF CUSTOMERS RATIO - LGE EL, GAS, AND KU - SOURCE SERV		LGE-D	LGE-G															
NUMBER OF CUSTOMERS RATIO	ALL-070	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY		LGE																
NUMBER OF CUSTOMERS RATIO	ALL-071	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY EXCLUDING ODP		LGE																
NUMBER OF CUSTOMERS RATIO	ALL-004-0001	NUMBER OF CUSTOMERS RATIO (JOINT PA/KY/RI)		LGE-D	LGE-G															
NUMBER OF CUSTOMERS RATIO	ALL-004-0002	NUMBER OF CUSTOMERS RATIO (JOINT KY/RI)		LGE-D	LGE-G															
NUMBER OF CUSTOMERS RATIO	ALL-004-0003	NUMBER OF CUSTOMERS RATIO (JOINT KY/PA/RI)		LGE-D	LGE-G															
NUMBER OF CUSTOMERS RATIO	ALL-004-0005	DIRECT TO PA/KY/RI BY NO OF CUSTOMERS (D,G) THEN DIRECT TO KY BY NO OF CUSTOMERS RATIO-LGE EL,GAS,KU - SOURCE SERV		LGE-D	LGE-G															
NUMBER OF CUSTOMERS RATIO	ALL-004-0006	DEPT CHARGE RATIO: DIRECT TO PA/KY ECON DEV & NATL ACTS BY ADMIN HRS, THEN DIRECT TO KY BY NO OF CUSTOMERS		LGE																
NUMBER OF CUSTOMERS RATIO	ALL-004-0007	DIRECT TO PA/KY/RI (D,G) BY NO OF CUSTOMERS THEN DIRECT TO KY BY NO OF CUSTOMERS RATIO-LGE EL,GAS,KU - SOURCE SERV		LGE-D	LGE-G															
NUMBER OF CUSTOMERS RATIO	ALL-006-0001	NUMBER OF CUSTOMERS RATIO - COMMERCIAL (JOINT PA/KY/RI)		LGE																
NUMBER OF CUSTOMERS RATIO	CAP-023-2019	NUMBER OF CUSTOMERS RATIO - TOTAL SOURCE SERV		LGE																
NUMBER OF CUSTOMERS RATIO	CAP-031-2017	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY		LGE																
NUMBER OF CUSTOMERS RATIO	CAP-032-2016	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY EXCLUDING ODP		LGE																
NUMBER OF CUSTOMERS RATIO	CAP-069	NUMBER OF CUSTOMERS RATIO - LGE EL, GAS, AND KU - SOURCE SERV		LGE-D	LGE-G															
NUMBER OF EMPLOYEES RATIO	ALL-009	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC		LGE																
NUMBER OF EMPLOYEES RATIO	ALL-010-2016	NUMBER OF EMPLOYEES RATIO - LGE CENTER		LGE																
NUMBER OF EMPLOYEES RATIO	ALL-011-2016	NUMBER OF EMPLOYEES RATIO - BOC (LEASE ONLY)		LGE																
NUMBER OF EMPLOYEES RATIO	ALL-011-2016	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE (LEASE ONLY)		LGE																
NUMBER OF EMPLOYEES RATIO	ALL-078	NUMBER OF EMPLOYEES RATIO - LGE EL, LS, LGE, AND KU		LGE																
NUMBER OF EMPLOYEES RATIO	ALL-009-0029	DIRECT PA/KY SPLIT BY # OF PPL SEGMENTS (3) THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	ALL-009-0031	DIRECT PA/KY SPLIT BY COMPOSITE OF ALL INSURANCE POLICY ALLOCATIONS THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	ALL-009-0032	DIRECT PA/KY SPLIT BY # OF LAWYERS THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	ALL-009-0040	DIRECT PA/KY SPLIT BY # OF EMPLOYEES THEN DIRECT TO KY (LG&E/KU/LS) NUMBER OF EMPLOYEES, THEN INDIRECT TO LKS BY EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	ALL-064-0001	DIRECT TO PA/KY BY # OF EMPLOYEES THEN DIRECT TO KY (LG&E/KU/LS) BY # OF EMPLOYEES, THEN INDIRECT TO LKS BY EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	ALL-064-0002	DIRECT PA/KY SPLIT BY EASTPOINT SQ FOOTAGE THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-012-2018	NUMBER OF EMPLOYEES RATIO - LG&E CENTER SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-013-2017	NUMBER OF EMPLOYEES RATIO - BOC SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-013-2025	NUMBER OF EMPLOYEES RATIO - BOC SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-015-2023	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-015-2025	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-016-2025	NUMBER OF EMPLOYEES RATIO - PINEVILLE SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-017-2025	NUMBER OF EMPLOYEES RATIO - MORGANFIELD SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-024-2020	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-027-2025	NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-079-2024	NUMBER OF EMPLOYEES RATIO - KEVIL SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-079-2025	NUMBER OF EMPLOYEES RATIO - KEVIL SOURCE SERV		LGE																
NUMBER OF EMPLOYEES RATIO	CAP-024-U046-19	DIRECT TO LG&E, KU & LKS BY NUMBER OF PAD USERS THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC SOURCE SERV		LGE																
NUMBER OF ITEMS PROCESSED RATIO	ALL-024	NUMBER OF ITEMS PROCESSED RATIO LKS AP		LGE																
NUMBER OF ITEMS PROCESSED RATIO	ALL-024-0002	NUMBER OF ITEMS PROCESSED RATIO-SUNDURY BILLING		LGE																
NUMBER OF ITEMS PROCESSED RATIO	ALL-024-0003	NUMBER OF ITEMS PROCESSED RATIO LKS CASH REMITTANCE		LGE																
NUMBER OF ITEMS PROCESSED RATIO	ALL-124-0001	NUMBER OF ITEMS PROCESSED RATIO PPL AP		LGE																
NUMBER OF ITEMS PROCESSED RATIO	ALL-124-0003	DIRECT PA/KY SPLIT BY NO OF REMITTANCE ITEMS PROCESSED THEN DIRECT TO KY BY NO OF REMITTANCE ITEMS PROCESSED (LG&E/KU) SOURCE SERV		LGE																
NUMBER OF ITEMS PROCESSED RATIO	CAP-K24-0003	NUMBER OF ITEMS PROCESSED RATIO REMITTANCE PROCESSING (FROM PA, 100% KY)		LGE																
NUMBER OF ITEMS PROCESSED RATIO	CAP-124	NO OF ITEMS PROCESSED RATIO-LKS AP (SOURCE SERV)		LGE																
NUMBER OF ITEMS PROCESSED RATIO	CAP-K01-0001	DIRECT TO KY (LKS) BY NO OF REMITTANCES PROCESSED THEN DIRECT TO LGE/KU BY NO OF REMITTANCES PROCESSED SOURCE SERV		LGE																
NUMBER OF ITEMS PROCESSED RATIO	CAP-K01-0001-25	DIRECT TO KY (LKS) BY NO OF REMITTANCES PROCESSED THEN DIRECT TO LGE/KU BY NO OF REMITTANCES PROCESSED SOURCE SERV		LGE																
NUMBER OF METERS RATIO	ALL-026	NUMBER OF METERS RATIO		LGE																
NUMBER OF METERS RATIO	ALL-049	NUMBER OF METERS RATIO - ADC		LGE-D	LGE-G															
NUMBER OF METERS RATIO	CAP-038-2021	METER PORTION OF THE AMI PROJECT		LGE-D	LGE-G															
NUMBER OF METERS RATIO	CAP-039-2																			

**Legend:**  
D = Electric Distribution  
T = Electric Transmission  
G = Gas  
KU = Kentucky Utilities Company  
LGE = Louisville Gas & Electric  
ODP = Old Dominion Power  
LKC = LGE&E and KU Capital  
EU = PPL Electric Utilities  
RI = Rhode Island

				Target Company Reference Number Definitions																
Assignment Method	Allocation Rule	Allocation Rule Description		0100-0	0100-1	0100-2	0100-3	0110-0	0110-1	0110-2	0110-3	0004-0	0004-1	0004-2	0004-3	0020-0	0020-1	0020-2	0020-3	0020-4
OWNERSHIP PERCENTAGES	CAP-033	SIMPSONVILLE OWNERSHIP % - LG&E, KU & LKC		LGE-T	LGE-T			KU-T	KU-T											
OWNERSHIP PERCENTAGES	CAP-034	SIMPSONVILLE INFRASTRUCTURE AND SOLAR ARRAYS #1-5 OWNERSHIP % - LG&E & KU		LGE	LGE			KU	KU											
OWNERSHIP PERCENTAGES	CAP-036	SOUTH OPS ENGINEERING CENTER INFRASTRUCTURE - SOURCE SERV		LGE	LGE			KU	KU											
OWNERSHIP PERCENTAGES	CAP-037	SIMPSONVILLE DCC INFRASTRUCTURE - SOURCE SERV		LGE	LGE			KU	KU											
OWNERSHIP PERCENTAGES	CAP-040	R&D CANE RUN 7 CCCT OWNERSHIP % SOURCE KUTL		LGE	LGE			KU	KU											
OWNERSHIP PERCENTAGES	CAP-050	MILL CREEK S - OWNERSHIP % SOURCE LUTL		LGE	LGE			KU	KU											
OWNERSHIP PERCENTAGES	CAP-051	2023 CPKN SOLAR - OWNERSHIP % SOURCE KUTL		LGE	LGE			KU	KU											
OWNERSHIP PERCENTAGES	CAP-080	BI WIND TURBINE OWNERSHIP % SOURCE SERV		LGE	LGE			KU	KU											
PLAN ASSETS RATIO	ALL-101-0041	DIRECT PA/KY SPLIT BY PENSION PLAN ASSETS THEN DIRECT TO KY (LGE/KU/LKS) PENSION PLAN ASSETS, THEN INDIRECT TO LKS BY # NUMBER OF EMPLOYEES (LGE&E/KU/LKC) SOURCE SERV		LGE	LGE			KU	KU										LKC	
RATE BASE RATIO	ALL-192-0001	RATE BASE RATIO		LGE	LGE			KU	KU											
RATE BASE RATIO	ALL-192-0002	RATE BASE RATIO (TRANSMISSION)		LGE	LGE			KU	KU											
RATE BASE RATIO	ALL-192-0003	RATE BASE RATIO (GAS)		LGE-G	LGE-G			KU	KU											
REVENUE RATIO	ALL-017	REVENUE RATIO - LG&E & KU		LGE	LGE			KU	KU											
REVENUE RATIO	ALL-076	REVENUE RATIO (RATE CASE EXPENSES ONLY)		LGE-D	LGE-G			KU-D	KU-D											
REVENUE RATIO	ALL-077	REVENUE RATIO (RATE CASE EXPENSES-ELECTRIC ONLY)		LGE	LGE			KU	KU											
REVENUE RATIO	ALL-117-0007	DIRECT PA/R/KY SPLIT BY REVENUE RATIO THEN DIRECT TO KY BY REVENUE RATIO - LG&E & KU SOURCE SERV		LGE	LGE			KU	KU											
SQUARE FOOTAGE RATIO	CAP-894-0001	DIRECT TO EASTPOINT SQUARE FOOTAGE (PA/KY) THEN DIRECT TO LKS BY # OF EMPLOYEES (LGE&E/KU/LKC) SOURCE SERV		LGE	LGE			KU	KU										LKC	
SQUARE FOOTAGE RATIO	CAP-894-0002	DIRECT PA/KY SPLIT BY EASTPOINT SQ FOOTAGE THEN DIRECT TO LKS BY # OF EMPLOYEES (LGE&E/KU/LKC) SOURCE SERV		LGE	LGE			KU	KU										LKC	
STATEMENT OF VALUES RATIO	ALL-404-0001	STATEMENT OF VALUES RATIO		LGE	LGE			KU	KU											
TOTAL ASSETS RATIO	ALL-018	TOTAL ASSETS RATIO - LG&E & KU		LGE	LGE			KU	KU											
TOTAL ASSETS RATIO	ALL-019	TOTAL ASSETS RATIO - LG&E, KU & LKC		LGE	LGE			KU	KU										LKC	
TOTAL ASSETS RATIO	ALL-020	TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU		LGE	LGE			KU	KU										LKC	
TOTAL ASSETS RATIO	ALL-021	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LGE & KU		LGE	LGE			KU	KU											
TOTAL ASSETS RATIO	ALL-021-EX	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LGE & KU - (PERC 500-524 TARGET ACCOUNTS ONLY)		LGE	LGE			KU	KU											
TOTAL ASSETS RATIO	ALL-073	TOTAL ELECTRIC/GAS DISTRIBUTION ASSETS RATIO - LG&E & KU		LGE	LGE			KU	KU											
TOTAL ASSETS RATIO	ALL-074	TOTAL ELECTRIC DISTRIBUTION ASSETS RATIO - LG&E & KU		LGE-D	LGE-G			KU-D	KU-D											
TOTAL ASSETS RATIO	ALL-100-0019	DIRECT PA/KY SPLIT BY % OF NET ASSETS THEN INDIRECT TO KY BY TOTAL ASSETS RATIO - LG&E, KU & LKC SOURCE SERV		LGE-D	LGE-D			KU-D	KU-D										LKC	
TOTAL ASSETS RATIO	ALL-120-0020	TOTAL ASSETS (T,D,G ONLY)		LGE	LGE			KU	KU											
TOTAL ASSETS RATIO	ALL-120-0021	DIRECT PA/R/KY SPLIT BY TOTAL UTILITY PLANT ASSETS THEN DIRECT TO KY BY TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU SOURCE SERV		LGE	LGE			KU	KU											
TOTAL ASSETS RATIO	ALL-121-0001	DIRECT PA/KY SPLIT BY LGE THEN INDIRECT TO KY BY TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LG&E & KU SOURCE SERV		LGE	LGE			KU	KU											
TOTAL SPEND RATIO	ALL-193-0001	DIRECT PA/R/KY SPLIT BY TOTAL SPEND RATIO THEN DIRECT TO KY BY TOTAL SPEND RATIO (LGE&E/KU/LKC) SOURCE SERV		LGE	LGE			KU	KU										LKC	
TOTAL UTILITY PLANT ASSETS RATIO	ALL-080	TOTAL UTILITY PLANT ASSETS - DISTRIBUTION, TRANSMISSION - LGE AND KU		LGE-D	LGE-T			KU-D	KU-T											
TOTAL UTILITY PLANT ASSETS RATIO	ALL-081	TOTAL UTILITY PLANT ASSETS - DISTRIBUTION, TRANSMISSION, AND GAS - LGE AND KU		LGE-D	LGE-T	LGE-G		KU-D	KU-T											
TOTAL UTILITY PLANT ASSETS RATIO	ALL-082	TOTAL UTILITY PLANT ASSETS RATIO - TRANSMISSION - LG&E & KU SOURCE SERV		LGE	LGE			KU	KU										LKC	
TOTAL UTILITY PLANT ASSETS RATIO	ALL-083	TOTAL UTILITY PLANT ASSETS RATIO-GENERATION - LG&E & KU SOURCE SERV		LGE	LGE			KU	KU											
TOTAL UTILITY PLANT ASSETS RATIO	ALL-121-0029	DIRECT PA/R/KY SPLIT BY TOTAL UTILITY PLANT ASSETS-TRANSMISSION, THEN DIRECT TO KY BY TOTAL UTILITY PLANT ASSETS RATIO-TRANSMISSION - LG&E & KU SOURCE SERV		LGE	LGE			KU	KU										LKC	
TOTAL UTILITY PLANT ASSETS RATIO	CAP-030-2021	TOTAL UTILITY GENERATION PLANT ASSETS RATIO - TOTAL SOURCE SERV		LGE	LGE			KU	KU											
TOTAL UTILITY PLANT ASSETS RATIO	CAP-030-2025	TOTAL UTILITY GENERATION PLANT ASSETS RATIO - TOTAL SOURCE SERV		LGE	LGE			KU	KU											
TRANSMISSION RATIO	ALL-029	TRANSMISSION RATIO		LGE	LGE			KU	KU											
TRANSMISSION RATIO	CAP-025-2023	2023 TRANSMISSION RATIO (TCA) SOURCE SERV		LGE	LGE			KU	KU											
TRANSMISSION RATIO	CAP-025-2024	2024 TRANSMISSION RATIO (TCA) SOURCE SERV		LGE	LGE			KU	KU											
TRANSMISSION RATIO	CAP-025-2025	2025 TRANSMISSION RATIO (TCA) SOURCE SERV		LGE	LGE			KU	KU											

PPL Service Allocation Rates - IT Only

				6600	0590	0601	0705	0899	0982	1540	0140	7500	7503	7504	7505	
As of Date	Type	Basis	Cust Seg Desc	Kentucky %	EU-D (T) %	EU-T %	EU-D (CS) %	Distribution %	EU-D (TD&I) %	Strat Dev %	PPL Services %	RI Holdings %	RI Distribution %	RI Gas %	RI Transmission %	Total %
1/1/2025	Cust Segment	Assets	0001 - Elec Assets (PA and KY)	45.60%	0.00%	19.10%	0.00%	35.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Assets	0002 - Elec Assets (PA KY RI)	40.02%	0.00%	16.76%	0.00%	30.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.24%	1.0000
1/1/2025	Cust Segment	Assets	0005 - Elec Assets (RI and KY)	76.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.31%	0.00%	8.11%	1.0000
1/1/2025	Cust Segment	Assets	0008 - Gas Assets (RI and KY)	41.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	58.19%	0.00%	1.0000
1/1/2025	Cust Segment	Assets	4171 - Total Assets (PA and KY)	48.38%	0.00%	18.12%	0.00%	33.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Assets	4173 - Total Assets (PA, KY, RI)	40.20%	0.00%	15.06%	0.00%	27.84%	0.00%	0.00%	0.00%	0.00%	7.19%	5.90%	3.81%	1.0000
1/1/2025	Cust Segment	Assets	4223 - Total Assets (RI and KY)	70.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.59%	10.33%	6.67%	1.0000
1/1/2025	Cust Segment	Assets	4236 - Electric Assets (T) - PA, KY, RI	23.20%	0.00%	61.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.51%	1.0000
1/1/2025	Cust Segment	Customers	4168 - # Of Customers Electric and Gas (PA and KY)	42.43%	0.00%	12.26%	0.00%	45.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4170 - # Of Customers (PA, KY, RI)	32.13%	0.00%	9.28%	0.00%	34.31%	0.00%	0.00%	0.00%	0.00%	15.36%	5.71%	3.21%	1.0000
1/1/2025	Cust Segment	Customers	4184 - # Of Customers Gas (KY and RI)	54.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	45.40%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4186 - # Of Customers Electric (PA and KY)	41.68%	0.00%	12.42%	0.00%	45.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4187 - # Of Customers Electric (PA, KY, RI)	34.44%	0.00%	10.26%	0.00%	37.92%	0.00%	0.00%	0.00%	0.00%	14.38%	0.00%	3.00%	1.0000
1/1/2025	Cust Segment	Customers	4188 - # Of Customers Electric (KY and RI)	66.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.75%	0.00%	5.79%	1.0000
1/1/2025	Cust Segment	Customers	4189 - # Of Customers Electric and Gas (KY and RI)	56.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.23%	10.12%	5.69%	1.0000
1/1/2025	Cust Segment	Customers	4203 - Elect Custs PA KY-CS	41.68%	0.00%	0.00%	58.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4204 - All Custs PA KY-CS	42.43%	0.00%	0.00%	57.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4205 - Electric Cust PA KY RI-CS	34.44%	0.00%	0.00%	48.18%	0.00%	0.00%	0.00%	0.00%	0.00%	14.38%	0.00%	3.00%	1.0000
1/1/2025	Cust Segment	Customers	4206 - All Cust PA KY RI-CS	32.13%	0.00%	0.00%	43.59%	0.00%	0.00%	0.00%	0.00%	0.00%	15.36%	5.71%	3.21%	1.0000
1/1/2025	Cust Segment	Customers	4209 - Gas Custs RI KY-CS	54.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	45.40%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4210 - Electric Cust RI KY-CS	66.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.75%	0.00%	5.79%	1.0000
1/1/2025	Cust Segment	Customers	4211 - All Custs RI KY-CS	56.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.23%	10.12%	5.69%	1.0000
1/1/2025	Cust Segment	Customers	4228 - Electric Cust PA KY RI-D	34.44%	0.00%	0.00%	0.00%	48.18%	0.00%	0.00%	0.00%	0.00%	17.38%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4229 - All Cust PA KY RI-D+G	32.13%	0.00%	9.28%	0.00%	34.31%	0.00%	0.00%	0.00%	0.00%	15.36%	5.71%	3.21%	1.0000
1/1/2025	Cust Segment	Employees	Employees-All	35.94%	0.00%	0.43%	0.00%	21.16%	0.00%	0.00%	22.58%	0.00%	9.92%	9.27%	0.70%	1.0000
1/1/2025	Cust Segment	Employees	Executive Services	17.31%	0.00%	0.08%	0.00%	7.62%	0.00%	0.00%	65.37%	0.00%	4.80%	4.61%	0.21%	1.0000
1/1/2025	Cust Segment	Indirect	4176 - Three Factor (PA, KY, RI) - send through Indirect	49.00%	0.00%	8.00%	0.00%	23.00%	0.00%	0.00%	0.00%	0.00%	12.00%	5.00%	3.00%	1.0000
1/1/2025	Cust Segment	Network Users	4165 - Network Users (PA and KY)	51.24%	1.03%	10.80%	7.70%	29.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Network Users	4167 - Network Users (PA, KY, RI)	39.14%	0.79%	8.25%	5.88%	22.33%	0.00%	0.00%	0.00%	0.00%	11.76%	10.86%	0.99%	1.0000
1/1/2025	Cust Segment	Network Users	4185 - Network Users (KY and RI)	62.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	18.76%	17.31%	1.57%	1.0000
1/1/2025	Cust Segment	Network Users	4233 - Network Users (PA KY RI D)	29.29%	0.00%	0.00%	0.00%	46.00%	0.00%	0.00%	0.00%	0.00%	24.71%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Network Users	4234 - Network Users (PA KY RI T)	19.01%	0.00%	73.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.75%	1.0000
1/1/2025	Cust Segment	Operating Segments	All	33.34%	0.00%	7.10%	0.00%	26.23%	0.00%	0.00%	0.00%	0.00%	21.08%	7.84%	4.41%	1.0000
1/1/2025	Cust Segment	Operating Segments	Distribution	33.34%	0.00%	0.00%	0.00%	33.33%	0.00%	0.00%	0.00%	0.00%	33.33%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Operating Segments	Transmission	33.34%	0.00%	33.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	33.33%	1.0000

**PPL Service Allocation Rates - Non-IT**

As of date	Allocation_Lookup	BU Name	BU Number	Allocation_Rate
1/1/2025	Book Enterprise Value(BEV)	Kentucky	60600	41.65%
1/1/2025	Book Enterprise Value(BEV)	Electric Utilities - Distribution	20401	31.59%
1/1/2025	Book Enterprise Value(BEV)	Electric Utilities - Transmission	25100	8.55%
1/1/2025	Book Enterprise Value(BEV)	Rhode Island Energy Transmission	75200	2.41%
1/1/2025	Book Enterprise Value(BEV)	Rhode Island Energy Distribution	75300	11.52%
1/1/2025	Book Enterprise Value(BEV)	Rhode Island Energy Gas	75400	4.28%
1/1/2025	Operating Segments-All	Kentucky	60600	33.34%
1/1/2025	Operating Segments-All	Electric Utilities - Distribution	20401	26.23%
1/1/2025	Operating Segments-All	Electric Utilities - Transmission	25100	7.10%
1/1/2025	Operating Segments-All	Rhode Island Energy Transmission	75200	4.41%
1/1/2025	Operating Segments-All	Rhode Island Energy Distribution	75300	21.08%
1/1/2025	Operating Segments-All	Rhode Island Energy Gas	75400	7.84%
1/1/2025	Employees-All	Kentucky	60600	35.94%
1/1/2025	Employees-All	Electric Utilities - Distribution	20401	21.16%
1/1/2025	Employees-All	Electric Utilities - Transmission	25100	0.43%
1/1/2025	Employees-All	Rhode Island Energy Transmission	75200	0.70%
1/1/2025	Employees-All	Rhode Island Energy Distribution	75300	9.92%
1/1/2025	Employees-All	Rhode Island Energy Gas	75400	9.27%
1/1/2025	Employees-All	PPL Services	15000	22.58%
1/1/2025	Employees-BU-All	Kentucky	60600	28.28%
1/1/2025	Employees-BU-All	Electric Utilities - Distribution	20401	37.62%
1/1/2025	Employees-BU-All	Electric Utilities - Transmission	25100	0.00%
1/1/2025	Employees-BU-All	Rhode Island Energy Transmission	75200	0.67%
1/1/2025	Employees-BU-All	Rhode Island Energy Distribution	75300	16.84%
1/1/2025	Employees-BU-All	Rhode Island Energy Gas	75400	16.17%
1/1/2025	Employees-BU-All	PPL Services	15000	0.42%
1/1/2025	Employees - KY RI Gas Only	Kentucky	60600	34.98%
1/1/2025	Employees - KY RI Gas Only	Rhode Island Energy Gas	75400	65.02%
1/1/2025	PensionPlan Assets-All	Kentucky	60600	33.59%
1/1/2025	PensionPlan Assets-All	Electric Utilities - Distribution	20401	26.75%
1/1/2025	PensionPlan Assets-All	Electric Utilities - Transmission	25100	7.24%
1/1/2025	PensionPlan Assets-All	Rhode Island Energy Transmission	75200	0.65%
1/1/2025	PensionPlan Assets-All	Rhode Island Energy Distribution	75300	9.13%
1/1/2025	PensionPlan Assets-All	Rhode Island Energy Gas	75400	8.53%
1/1/2025	PensionPlan Assets-All	PPL Services	15000	14.11%
1/1/2025	Pension Plan Assets-PA & KY	Kentucky	60600	41.13%
1/1/2025	Pension Plan Assets-PA & KY	Electric Utilities - Distribution	20401	32.74%
1/1/2025	Pension Plan Assets-PA & KY	Electric Utilities - Transmission	25100	8.86%
1/1/2025	Pension Plan Assets-PA & KY	PPL Services	15000	17.27%
1/1/2025	Plan Participants-All	Kentucky	60600	34.37%
1/1/2025	Plan Participants-All	Electric Utilities - Distribution	20401	26.25%
1/1/2025	Plan Participants-All	Electric Utilities - Transmission	25100	7.11%
1/1/2025	Plan Participants-All	Rhode Island Energy Transmission	75200	0.61%
1/1/2025	Plan Participants-All	Rhode Island Energy Distribution	75300	8.64%
1/1/2025	Plan Participants-All	Rhode Island Energy Gas	75400	8.07%
1/1/2025	Plan Participants-All	PPL Services	15000	14.95%
1/1/2025	Plan Participants-PA & KY	Kentucky	60600	41.57%
1/1/2025	Plan Participants-PA & KY	Electric Utilities - Distribution	20401	31.75%
1/1/2025	Plan Participants-PA & KY	Electric Utilities - Transmission	25100	8.60%
1/1/2025	Plan Participants-PA & KY	PPL Services	15000	18.08%
1/1/2025	Stock-Based Comp	Kentucky	60600	24.54%
1/1/2025	Stock-Based Comp	Electric Utilities - Distribution	20401	7.30%
1/1/2025	Stock-Based Comp	Electric Utilities - Transmission	25100	0.33%
1/1/2025	Stock-Based Comp	Rhode Island Energy Transmission	75200	0.50%
1/1/2025	Stock-Based Comp	Rhode Island Energy Distribution	75300	5.80%
1/1/2025	Stock-Based Comp	Rhode Island Energy Gas	75400	5.47%

**PPL Service Allocation Rates - Non-IT**

As of date	Allocation_Lookup	BU Name	BU Number	Allocation_Rate
1/1/2025	Stock-Based Comp	PPL Services	15000	56.06%
1/1/2025	SOX Controls	Kentucky	60600	29.00%
1/1/2025	SOX Controls	Electric Utilities - Distribution	20401	16.17%
1/1/2025	SOX Controls	Electric Utilities - Transmission	25100	4.83%
1/1/2025	SOX Controls	Rhode Island Energy Transmission	75200	2.78%
1/1/2025	SOX Controls	Rhode Island Energy Distribution	75300	13.29%
1/1/2025	SOX Controls	Rhode Island Energy Gas	75400	4.94%
1/1/2025	SOX Controls	PPL Services	15000	28.99%
1/1/2025	Executive Services	Kentucky	60600	17.31%
1/1/2025	Executive Services	Electric Utilities - Distribution	20401	7.62%
1/1/2025	Executive Services	Electric Utilities - Transmission	25100	0.08%
1/1/2025	Executive Services	Rhode Island Energy Transmission	75200	0.21%
1/1/2025	Executive Services	Rhode Island Energy Distribution	75300	4.80%
1/1/2025	Executive Services	Rhode Island Energy Gas	75400	4.61%
1/1/2025	Executive Services	PPL Services	15000	65.37%
1/1/2025	Network Users-All	Kentucky	60600	39.14%
1/1/2025	Network Users-All	Electric Utilities - Distribution	20401	28.99%
1/1/2025	Network Users-All	Electric Utilities - Transmission	25100	8.25%
1/1/2025	Network Users-All	Rhode Island Energy Transmission	75200	0.99%
1/1/2025	Network Users-All	Rhode Island Energy Distribution	75300	11.77%
1/1/2025	Network Users-All	Rhode Island Energy Gas	75400	10.86%
1/1/2025	Meters-All	Kentucky	60600	37.64%
1/1/2025	Meters-All	Electric Utilities - Distribution	20401	40.85%
1/1/2025	Meters-All	Rhode Island Energy Distribution	75300	21.51%
1/1/2025	Meters-Electric	Kentucky	60600	34.08%
1/1/2025	Meters-Electric	Electric Utilities - Distribution	20401	49.15%
1/1/2025	Meters-Electric	Rhode Island Energy Distribution	75300	16.77%
1/1/2025	Meters-Gas	Kentucky	60600	55.16%
1/1/2025	Meters-Gas	Rhode Island Energy Gas	75400	44.84%
1/1/2025	Customers-All	Kentucky	60600	32.13%
1/1/2025	Customers-All	Electric Utilities - Distribution	20401	34.31%
1/1/2025	Customers-All	Electric Utilities - Transmission	25100	9.28%
1/1/2025	Customers-All	Rhode Island Energy Transmission	75200	3.21%
1/1/2025	Customers-All	Rhode Island Energy Distribution	75300	15.36%
1/1/2025	Customers-All	Rhode Island Energy Gas	75400	5.71%
1/1/2025	Customers-Electric	Kentucky	60600	34.44%
1/1/2025	Customers-Electric	Electric Utilities - Distribution	20401	37.92%
1/1/2025	Customers-Electric	Electric Utilities - Transmission	25100	10.26%
1/1/2025	Customers-Electric	Rhode Island Energy Transmission	75200	3.00%
1/1/2025	Customers-Electric	Rhode Island Energy Distribution	75300	14.38%
1/1/2025	Customers-Gas	Kentucky	60600	54.60%
1/1/2025	Customers-Gas	Rhode Island Energy Gas	75400	45.40%
1/1/2025	Customers-Combo(KY)	Kentucky	60600	100.00%
1/1/2025	Customer PA & KY Elec Only	Kentucky	60600	33.38%
1/1/2025	Customer PA & KY Elec Only	Electric Utilities - Distribution	20401	52.43%
1/1/2025	Customer PA & KY Elec Only	Electric Utilities - Transmission	25100	14.19%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Kentucky	60600	39.98%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Electric Utilities - Distribution	20401	29.31%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Electric Utilities - Transmission	25100	14.23%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Rhode Island Energy Transmission	75200	3.72%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Rhode Island Energy Distribution	75300	6.92%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Rhode Island Energy Gas	75400	5.84%
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Kentucky	60600	32.73%
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Electric Utilities - Distribution	20401	32.85%
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Electric Utilities - Transmission	25100	15.95%
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Rhode Island Energy Transmission	75200	4.17%

**PPL Service Allocation Rates - Non-IT**

As of date	Allocation_Lookup	BU Name	BU Number	Allocation_Rate
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Rhode Island Energy Distribution	75300	7.76%
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Rhode Island Energy Gas	75400	6.54%
1/1/2025	Rate Base-All	Kentucky	60600	46.78%
1/1/2025	Rate Base-All	Electric Utilities - Distribution	20401	17.11%
1/1/2025	Rate Base-All	Electric Utilities - Transmission	25100	21.77%
1/1/2025	Rate Base-All	Rhode Island Energy Transmission	75200	3.56%
1/1/2025	Rate Base-All	Rhode Island Energy Distribution	75300	4.75%
1/1/2025	Rate Base-All	Rhode Island Energy Gas	75400	6.03%
1/1/2025	Rate Base-Distr Only	Kentucky	60600	51.10%
1/1/2025	Rate Base-Distr Only	Electric Utilities - Distribution	20401	38.28%
1/1/2025	Rate Base-Distr Only	Rhode Island Energy Distribution	75300	10.62%
1/1/2025	Rate Base-Trans Only	Kentucky	60600	20.43%
1/1/2025	Rate Base-Trans Only	Electric Utilities - Transmission	25100	68.38%
1/1/2025	Rate Base-Trans Only	Rhode Island Energy Transmission	75200	11.19%
1/1/2025	Rate Base-Gas Only	Kentucky	60600	44.48%
1/1/2025	Rate Base-Gas Only	Rhode Island Energy Gas	75400	55.52%
1/1/2025	Rate Base-Gen Only	Kentucky	60600	100.00%
1/1/2025	Total Spend-All	Kentucky	60600	37.77%
1/1/2025	Total Spend-All	Electric Utilities - Distribution	20401	28.45%
1/1/2025	Total Spend-All	Electric Utilities - Transmission	25100	7.70%
1/1/2025	Total Spend-All	Rhode Island Energy Transmission	75200	2.09%
1/1/2025	Total Spend-All	Rhode Island Energy Distribution	75300	10.02%
1/1/2025	Total Spend-All	Rhode Island Energy Gas	75400	3.72%
1/1/2025	Total Spend-All	PPL Services	15000	10.24%
1/1/2025	Total Revenue - Corp	Kentucky	60600	41.54%
1/1/2025	Total Revenue - Corp	Electric Utilities - Distribution	20401	28.48%
1/1/2025	Total Revenue - Corp	Electric Utilities - Transmission	25100	7.71%
1/1/2025	Total Revenue - Corp	Rhode Island Energy Transmission	75200	2.94%
1/1/2025	Total Revenue - Corp	Rhode Island Energy Distribution	75300	14.09%
1/1/2025	Total Revenue - Corp	Rhode Island Energy Gas	75400	5.24%
6/30/2025	Items Processed-Remittance	Kentucky	60600	33.34%
6/30/2025	Items Processed-Remittance	Electric Utilities - Distribution	20401	66.66%