

Louisville Gas and Electric Company

P.S.C. Electric No. 13, First Revision of Original Sheet No. 77.1
Canceling P.S.C. Electric No. 13, Original Sheet No. 77.1

Standard Rate Rider

RAR
Retired Asset Recovery Rider

DEFINITIONS (continued)

2. Retirement Costs include the net book value, materials and supplies that cannot be used economically at other plants owned by Company, and removal costs and salvage credits, net of related accumulated deferred income tax ("ADIT"). Related ADIT shall include the tax benefits from tax losses.
3. For each Retirement Asset, E(m) is the monthly levelized expense required to amortize the Retirement Asset over a 10-year amortization period beginning with the month in which the Retirement Asset is created. E(m) includes a weighted average cost of capital component using the most recently approved base rate return on equity and adjusted for the Company's composite federal and state income tax rate.
4. Total E(m) (sum of each approved Retirement Asset revenue requirement) is multiplied by the Jurisdictional Allocation Factor. Jurisdictional E(m) is adjusted for any (Over)/Under collection or prior period adjustment and by the subtraction of the Revenue Collected through Base Rates for the Current Expense month to arrive at Adjusted Net Jurisdictional E(m). Adjusted Net Jurisdictional E(m) is allocated to Group 1 and Group 2 on the basis of Revenue as a Percentage of Total Revenue for the twelve (12) months ending with the Current Month to arrive at Group 1 E(m) and Group 2 E(m).
5. The Group 1 R(m) is the average of total Group 1 monthly base revenue for the twelve (12) months ending with the current expense month. Base revenue includes customer, energy, and lighting charges for each rate schedule included in Group 1 to which this rider is applicable and automatic adjustment clause revenues for the Fuel Adjustment Clause, Environmental Cost Recovery Surcharge, Off-System Sales Adjustment Clause, and the Demand-Side Management Cost Recovery Mechanism as applicable for each rate schedule in Group 1.
6. The Group 2 R(m) is the average of total Group 2 monthly base non-fuel revenue for the twelve (12) months ending with the current expense month. Base non-fuel revenue includes customer, non-fuel energy, and demand charges for each rate schedule included in Group 2 to which this rider is applicable and automatic adjustment clause revenues for the Environmental Cost Recovery Surcharge and the Demand-Side Management Cost Recovery Mechanism as applicable for each rate schedule in Group 2. Non-fuel energy is equal to the tariff energy rate for each rate schedule included in Group 2 less the base fuel factor as defined on Sheet No. 85.1, Paragraph 6.
7. Current expense month (m) shall be the second month preceding the month in which the Retired Asset Recovery Rider is billed.

CANCELLED

February 16, 2026

**KENTUCKY PUBLIC
SERVICE COMMISSION**

DATE OF ISSUE: March 14, 2025

DATE EFFECTIVE: With Service Rendered
On and After March 1, 2025

ISSUED BY: /s/ Robert M. Conroy, Vice President
State Regulation and Rates
Louisville, Kentucky

**Issued by Authority of an Order of the
Public Service Commission in Case No.
2024-00317 dated February 24, 2025**

**KENTUCKY
PUBLIC SERVICE COMMISSION**

Linda C. Bridwell
Executive Director



EFFECTIVE

3/1/2025

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Louisville Gas and Electric Company

P.S.C. Electric No. 13, Original Sheet No. 77.1

Standard Rate Rider

RAR

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Retired Asset Recovery Rider

DEFINITIONS (continued)

2. Retirement Costs include the net book value, materials and supplies that cannot be used economically at other plants owned by Company, and removal costs and salvage credits, net of related accumulated deferred income tax ("ADIT"). Related ADIT shall include the tax benefits from tax losses.
3. For each Retirement Asset, E(m) is the monthly levelized expense required to amortize the Retirement Asset over a 10-year amortization period beginning with the month in which the Retirement Asset is created. E(m) includes a weighted average cost of capital component using the most recently approved base rate return on equity and adjusted for the Company's composite federal and state income tax rate.
4. Total E(m) (sum of each approved Retirement Asset revenue requirement) is multiplied by the Jurisdictional Allocation Factor. Jurisdictional E(m) is adjusted for any (Over)/Under collection or prior period adjustment and by the subtraction of the Revenue Collected through Base Rates for the Current Expense month to arrive at Adjusted Net Jurisdictional E(m). Adjusted Net Jurisdictional E(m) is allocated to Group 1 and Group 2 on the basis of Revenue as a Percentage of Total Revenue for the twelve (12) months ending with the Current Month to arrive at Group 1 E(m) and Group 2 E(m).
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6. The Group 2 R(m) is the average of total Group 2 monthly base non-fuel revenue for the twelve (12) months ending with the current expense month. Base non-fuel revenue includes customer, non-fuel energy, and demand charges for each rate schedule included in Group 2 to which this rider is applicable and automatic adjustment clause revenues for the Demand-Side Management Cost Recovery Mechanism as applicable for each rate schedule in Group 2. Non-fuel energy is equal to the tariff energy rate for each rate schedule included in Group 2 less the base fuel factor as defined on Sheet No. 85.1, Paragraph 6.
7. Current expense month (m) shall be the second month preceding the month in which the Retired Asset Recovery Rider is billed.

CANCELLED

February 16, 2026

**KENTUCKY PUBLIC
SERVICE COMMISSION**

DATE OF ISSUE: July 20, 2021

DATE EFFECTIVE: With Service Rendered
On and After July 1, 2021

ISSUED BY: /s/ Robert M. Conroy, Vice President
State Regulation and Rates
Louisville, Kentucky

Issued by Authority of an Order of the
Public Service Commission in Case No.
2020-00350 dated June 30, 2021

**KENTUCKY
PUBLIC SERVICE COMMISSION**

Linda C. Bridwell
Executive Director



EFFECTIVE

7/1/2021

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)