

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 21**

**Responding Witness: David S. Sinclair**

Q.1-21. Did the Companies make any adjustments to the sales forecasts developed pursuant to the “Electric Sales & Demand Forecast Process” to account for additional energy conservation? If so, please identify the gWh adjustment to each rate class sales forecast for the test year in this case. Also include an explanation of the source of the energy conservation adjustment (i.e., energy efficiency program or other assumption).

A.1-21. No. All energy efficiency effects are accounted for directly in the load forecast process or via the Companies’ DSM program impacts.

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**Case No. 2018-00295**

**Question No. 22**

**Responding Witness: Robert M. Conroy**

Q.1-22. Please provide a copy of the 2018 Integrated Resource Plan when it is available.

A.1-22. The case number for the 2018 Integrated Resource Plan is 2018-00348 and can be found at:

[https://psc.ky.gov/PSC\\_WebNet/ViewCaseFilings.aspx?Case=2018-00348](https://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2018-00348)

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
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**Question No. 23**

**Responding Witness: Daniel K. Arbough**

Q.1-23. Refer to the tables depicted on page 6 of Mr. Blake’s Direct Testimony. Please provide the same information for the calendar years ended 2014, 2015, 2016, 2017, 2018 actual to date, 2018 projected, 2019 projected, and the first four projected months of 2020.

A.1-23.

LGE- Total Capital								
\$ millions	2014	2015	2016	2017	2018 Actuals to Date	2018 Projected	2019 Projected	2020 Projected (Jan-Apr)
Generation	\$495	\$411	\$195	\$280	\$240	\$274	\$178	\$27
Electric Transmission	44	21	17	24	27	33	37	12
Electric Distribution	68	82	80	91	89	114	140	41
Gas Operations	78	88	87	78	61	83	147	29
Customer Service	9	10	9	17	15	20	20	4
Other	17	18	25	19	15	24	28	11
<b>Total</b>	<b>\$710</b>	<b>\$629</b>	<b>\$414</b>	<b>\$508</b>	<b>\$447</b>	<b>\$548</b>	<b>\$549</b>	<b>\$124</b>
LGE- Non Mech								
\$ millions	2014	2015	2016	2017	2018 Actuals to Date	2018 Projected	2019 Projected	2020 Projected (Jan-Apr)
Generation	\$86	\$74	\$67	\$124	\$98	\$118	\$107	\$19
Electric Transmission	44	21	17	24	27	33	37	12
Electric Distribution	68	82	80	91	89	114	140	41
Gas Operations	25	32	29	32	37	50	71	22
Customer Service	7	7	7	16	16	20	20	4
Other	17	18	25	19	15	24	28	11
<b>Total</b>	<b>\$247</b>	<b>\$234</b>	<b>\$226</b>	<b>\$306</b>	<b>\$282</b>	<b>\$358</b>	<b>\$402</b>	<b>\$109</b>

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**Question No. 24**

**Responding Witness: Daniel K. Arbough**

Q.1-24. For each of the generating units, please provide copies of the 2018, 2019, and 2020 capital budgets and provide a description of the capital projects budgeted for each separated by amounts to be recovered through the ECR, or other non-base rate mechanisms, and through base rates.

A.1-24. See attached.



**Louisville Gas and Electric Company  
Case No. 2018-00295**

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	2017 PE VEHICLES LGE	155966	\$5,138		
Base	2019 F250 Ext Cab	157975	\$36,106		
Base	BRCT 6&7 Auto Gas Shutoff LGE	151959LGE	\$6,805		
Base	BRCT 6&7 SFC Controls Upgr-LGE	157261LGE			\$302,138
Base	BRCT 6&7 Spare Gas Anlyzr-LGE	155544LGE	\$16,580		
Base	BRCT5 C Insp & Parts Recon LGE	147942LGE	(\$469)		
Base	BRCT5 Encl Vent Ctrlr Upgr LGE	155146LG	\$24,910		
Base	BRCT5 Gen Prot Relay Upgr-LGE	155109LGE	\$86,590		
Base	BRCT5 Inlet Coils Repl LGE	155923LGE	\$116,600		
Base	BRCT5 Spare NOx Pump - LGE	156544LGE	\$34,594		
Base	BRCT6 AVR Upgrade - LGE	157263LGE			\$75,486
Base	BRCT6 C Inspection LGE	123906LGE		\$7,907,454	
Base	BRCT6 Gen Prot Relay Upgr-LGE	155110LGE		\$30,148	
Base	BRCT6 GT Thermal Insul - LGE	155149LGE	\$57,000	\$232,449	
Base	BRCT6 QuenchCooler Nozzles-LGE	155155LGE	\$84,002		
Base	BRCT7 AVR Upgrade - LGE	157265LGE			\$75,486
Base	BRCT7 Gen Prot Relay Upgr-LGE	155144LGE			\$29,415
Base	BRCT7 Quench Cooler Nozzle-LGE	155158LGE			\$52,720
Base	CANAL DEMOLITION	156485		\$200,000	\$4,589,000
Base	CCCW Motor Rewind	156108	(\$7,257)		
Base	CR AP & LF Capping & Closure	137503	\$300,000		
Base	CR DEMO - PE ONLY	148469	\$21,271,333	\$14,201,000	
Base	CR GS SL CCR WELL MONITOR 2019	157470CR		\$72,413	
Base	CR GS SL CCR WELL MONITOR 2020	157471CR			\$230,101

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	CR GT11 Gas Reg Station	140157			
Base	CR7 8" Gas Valves LGE	158001	\$11,000		
Base	CR7 Annual Outage (2018)	152057			
Base	CR7 Annual Outage (2020)	148104			\$227,105
Base	CR7 BFP Instruments LGE	157995	\$22,000		
Base	CR7 Bypass Valve Upgrade	154322	\$1,332		
Base	CR7 CCI Valve Outage Work	155821	\$838		
Base	CR7 CO Analyzer	158007	\$7,700		
Base	CR7 Contractor Parking	154537	\$311		
Base	CR7 CT 1&2 Insulation	152772		\$82,986	\$331,942
Base	CR7 DCS Controls Plat	148115	\$132,874		
Base	CR7 EQ OVERHAUL	154833	\$44,990	\$117,959	\$203,866
Base	CR7 HRH2 Blending Valve	157322	\$51,480		
Base	CR7 HVAC Controls Upgrade	157131		\$20,528	
Base	CR7 Hytorc Wrenches	158003	\$5,500		
Base	CR7 Misc Project (multi-year)	144531	\$45,623	\$116,050	\$116,319
Base	CR7 NGCC CI (2017)	148092			
Base	CR7 NGCC HGP (2020)	144542			\$4,994,168
Base	CR7 NGCC Inventory	143640	(\$37,146)		
Base	CR7 NGCC STG (2019)	148096			\$305,382
Base	CR7 Ovation Serial Card Conv	157143			\$7,631
Base	CR7 Raw Water Intake	151949			
Base	CR7 Spare CCCW Pump	156183	\$15,166		
Base	CR7 Station Support Building	152050	\$39,869		
Base	CR7 STB CRANE VFD	158005	\$4,400		
Base	CR7 Sump Pumps LGE	157997	\$19,800		
Base	CR7 T3K Hardware Refresh	152055		\$67,156	\$100,516

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	CR7 UV LIGHTING	154831		\$43,656	
Base	CSS Metric Tools	154812	\$2,768		
Base	EFFLUENT WATER STUDY-MC	133671	\$703,726	\$242,000	(\$4,638,551)
Base	EFFLUENT WATER STUDY-TC LGE	133679	\$319,135	\$94,380	(\$1,842,001)
Base	Gantry Crane	157976	\$28,458		
Base	GS Cane Run Card Readers	157943	\$5,094		
Base	GS CDM CALLBOX OTH PROD	153686	(\$1,997)		
Base	GS CDM CIP Ver 6.0 LGE	139670	\$6,118		
Base	GS CDM CIP Ver 7.0 LGE	144510		\$69,722	
Base	GS CDM CIP Ver 8.0 LGE	144514			\$51,569
Base	GS CDM CIPV6 CR11	156259	\$1,489		
Base	GS CDM GMD Protection	144503		\$21,003	\$21,453
Base	GS CDM Lrg Format LGE	132931			\$57,758
Base	GS CDM SUBSTATION CALLBOX	153683	\$10,400		
Base	GS CDM Tripwire	148175	\$13,200	\$37,505	
Base	GS CDM TRIPWIRE TC	155848			
Base	GS CR7 Bus Tie	157804	\$5,411		
Base	GS Filter Skid CR	157795	\$14,460		
Base	GS Filter Skid LGE	157792	\$41,835		
Base	GS GE Alarm Mgmt CR	151563	(\$5,699)		
Base	GS GE Black Start TC	151126	\$2,132		
Base	GS GE BlackStart	150080	\$219		
Base	GS GE CORS	144475	\$230		
Base	GS GE CV GIS	148135			\$41,256
Base	GS GE CV Landfill Instrum	148132		\$40,745	\$40,843
Base	GS GE Dam Impnd	133076		\$37,880	\$36,380
Base	GS GE DME Phase II LGE	139595	\$3,125		

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	GS GE Lab Equip	132756		\$56,414	\$57,758
Base	GS GE PDM Equip Upgrade	144494			\$35,892
Base	GS GE Test Equip Pool	136480	\$39,729	\$67,209	\$82,511
Base	GS GenEng CR7 RO	155378	\$845		
Base	GS GenEng Insight CM CR7	155180	\$7,004		
Base	GS GenEng Insight CM-LGE	155176	\$707		
Base	GS GenEng MHM Software	155124		\$37,000	
Base	GS GenEng RTU TC	156639			
Base	GS GenEng Stereoscope	156781	\$7,673		
Base	GS GenEng Tsfmr Protection	155127		\$134,418	\$132,018
Base	GS Integrated GNSS System	157803	\$8,732		
Base	GS Oil Monitor MC	157791			
Base	GS PEPSE Upgrade	157802			
Base	GS Scanning Equip	131915			\$40,505
Base	GS SL BTU Calrmtr LGE	136564			\$84,133
Base	GS SL Coal Mstr Ash Anlzd LGE	136562		\$106,433	
Base	GS SL GAS GC	152128	\$31,450		
Base	GS SL ICP OES	157524			\$111,502
Base	GS SL Mer Coal Anlzd LGE	136560			\$55,751
Base	GS SVR Carts Turbine Oil Dem	157801			
Base	GS TC Inclimeters	158083	\$84,756		
Base	GS Trimble Card Readers	157945	\$10,002		
Base	GS XRF GUN LGE	157789	\$5,117		
Base	KEY SEATER LGE	140344LGE			
Base	MC "B" Reactant Feed Bldg Roof	154412	\$57,000		
Base	MC 1 & 2 Inst. Air Tank 2017	156134	\$3,793		
Base	MC 1 & 4 Roof Drainage	151282			

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	MC 1&2 Reactant Supply Loop	147078		\$1,090,533	
Base	MC 1A CWP OVERHAUL 2019	156660		\$203,340	
Base	MC 1A MDBFP OVERHAUL	154598		\$158,694	
Base	MC 1A Recycle Pump OVERHAUL	154599	\$124,641		
Base	MC 1B Blr Circ Pump OVERHAUL	154600		\$119,023	
Base	MC 1C Recycle Pump OVERHAUL	154632		\$123,978	
Base	MC 1E Recycle Pump OVERHAUL	154633			\$128,920
Base	MC 2A CTP OVERHAUL 2019	154635		\$148,779	
Base	MC 2A MDBFP OVERHAUL 2018	154637	\$146,559		
Base	MC 2B BCP OVERHAUL 2018	154638	\$120,152		
Base	MC 2B CTP OVERHAUL 2020	154639			\$148,757
Base	MC 2B MDBFP OVERHAUL 2020	154640			\$158,676
Base	MC 2B Recycl Pmp OVERHAUL 2018	154641	\$125,000		
Base	MC 2C BCP OVERHAUL 2019	154642			\$123,964
Base	MC 2D Recyc Pump OVERHAUL 2019	154643		\$123,978	
Base	MC 2F Recyc Pump OVERHAUL 2020	154644			\$128,920
Base	MC 2H Clg Twr Fan GB 2018	158134	\$20,000		
Base	MC 3 and 4 Spare GSU Trans	147048		\$1,587,221	
Base	MC 3&4 Clg Twr Serv Bldg Roof	156467	\$75,000		
Base	MC 3&4 Reactant Supply Loop	147079			\$1,090,745
Base	MC 3A Clg Twr Fan GB 2018	157595	\$36,000		
Base	MC 3A CTP OVERHAUL 2019	154645	\$320,000		
Base	MC 3A Recyc Pump OVERHAUL 2019	154646		\$123,978	
Base	MC 3B Coal Mill Gearbox	151286	\$207,588		
Base	MC 3B CTP OVERHAUL 2018	154647	\$150,000		
Base	MC 3B GSU Transformer Install	151255		\$421,211	
Base	MC 3B Mill Gearbox OVERHAUL 22	156664		\$49,554	\$198,217

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	MC 3B Recyc Pump OVERHAUL 2019	154648		\$123,978	
Base	MC 3C GSU Transformer	139721	\$822	\$421,211	
Base	MC 3C Recyc Pump OVERHAUL 2020	154649			\$128,920
Base	MC 3D Recyc Pump OVERHAUL 2020	154650			\$128,841
Base	MC 4A Absorber Recycle Pump	155140	(\$4,874)		
Base	MC 4A CTP OVERHAUL 2017	154621	\$84,798		
Base	MC 4A Low Press Htr Drn Pump	155139	\$10,584		
Base	MC 4B Clg Twr Pump Motor 2018	158145	\$135,000		
Base	MC 4B CTP OVERHAUL 2020	154654			\$29,733
Base	MC 4B Recyc Pump OVERHAUL 2018	154655	\$125,108		
Base	MC 4C Burner Nozzles	151592			
Base	MC 4C Recyc Pump OVERHAUL 2018	154653	\$125,035		
Base	MC 4D Recyc Pump OVERHAUL 2019	154657		\$123,978	
Base	MC 4E Recyc Pump OVERHAUL 2022	154658		\$123,978	
Base	MC Air Dryer Controls	154406	\$26,000		
Base	MC Alloy Analyzer	157540	\$23,000		
Base	MC Ammonia Fogging System	157239	\$125,000	\$325,000	
Base	MC Basement Water Piping	154327		\$198,217	\$198,217
Base	MC Beneficial Reuse RETIREMENT	158153	(\$809,000)		
Base	MC Boiler Video Camera	154399	\$40,000		
Base	MC CH Diesel Fuel Tank	156723		\$84,293	
Base	MC CH Railroad Track 2017	136651	(\$1,638)		
Base	MC CH Railroad Track 2018	139767	\$175,379		
Base	MC CH Railroad Track 2019	143591		\$170,580	
Base	MC CH Railroad Track 2020	147035			\$169,554
Base	MC Coal Barge Unloader MCC	151291			\$332,171
Base	MC Coal Barge Unloading PLC	154386	\$65,000		

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	MC Coal Bucket	139900			\$223,171
Base	MC Coal Hndlg Fire System	154387	\$300,000		
Base	MC Conveyor Belts 2018	139901	\$275,000		
Base	MC Conveyor Belts 2019	143609		\$267,779	
Base	MC Conveyor Belts 2020	147068			\$239,994
Base	MC D1 Magnetic Separator	157539	\$77,000		
Base	MC Dozer #1	132976		\$2,200,000	
Base	MC FLY ASH BARGE LOADING	158032	\$50,000	\$3,000,000	\$21,000,000
Base	MC Flyash Silo "A" Baghouse	154324		\$594,651	
Base	MC Forklift For Mill Area	154218	\$7,983		
Base	MC G4 Conveyor Belt 2018	158251			
Base	MC GPP Primary Surge Tank	154326			\$693,760
Base	MC Guardhouse (old) Roof	158124	\$28,000		
Base	MC Gypsum Dewatering Non-ECR	152330	\$42,399,000	\$3,893,128	
Base	MC Gypsum Loading System	154540	\$1,508,000		
Base	MC I&E Vehicle 2018	157744	\$29,240		
Base	MC Landfill 2016/2017	147023	(\$1,541)		
Base	MC Landfill Closure 2018	151857		\$272,549	\$272,549
Base	MC Landfill Closure 2nd Tier	157835	\$263,000		
Base	MC LB Conveyor Belt 2018	158252			
Base	MC Limestone Barge	139717	\$899,601		
Base	MC Limestone Lining Screw A	151243			\$322,331
Base	MC Limestone Lining Screw B	151244	\$209,792		
Base	MC Limestone Lining Screw C	151245	\$50,000	\$260,000	
Base	MC Limestone Maint Vehicle	156510	\$33,196		
Base	MC Limestone Unld Bucket	124090		\$64,481	
Base	MC Louvers 2017	151281			

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	MC Material Hndlg Chutes 2019	143592		\$242,997	
Base	MC Matl Handling Chutes 2018	139814	\$268,642		
Base	MC Matl Handling Chutes 2020	147036			\$240,000
Base	MC Misc Equipment 2018	139851	\$283,000		
Base	MC Misc Equipment 2019	143603		\$693,760	
Base	MC Misc Equipment 2020	147049			\$694,232
Base	MC Misc Lab Equipment 2018	143633	\$65,000		
Base	MC Misc Lab Equipment 2019	143634		\$62,497	
Base	MC Misc Lab Equipment 2020	147062			\$66,455
Base	MC Oil/Water Separator	154414	\$218,000		
Base	MC PAC Upgrade	156786		\$297,511	
Base	MC Plant Fire Protection	151249		\$396,583	
Base	MC Road Paving 2017	136654	\$31,535		
Base	MC S/R Boom Belt 2018	158246			
Base	MC S/R Boom Belt Capital Spare	158255			
Base	MC Safety Equipment 2018	139902	\$35,000		
Base	MC Safety Equipment 2019	143611		\$33,728	
Base	MC Safety Equipment 2020	147070			\$33,724
Base	MC Sewage Lift Station #9 2018	157955	\$60,000		
Base	MC Shop Hoist 2017	156305	\$3,504		
Base	MC Snow Plow Vehicle	154416	\$50,000		
Base	MC Sump Pumps	151287	\$90,000		
Base	MC SynMat Plant RETIREMENT	158152	(\$809,000)		
Base	MC Turb Oil Demuls Restoration	154407		\$135,881	
Base	MC Turbine Room LED Lighting	154388			\$128,920
Base	MC Turbine Room Roof Exh	154413	\$313,574		
Base	MC1 & MC2 Hg CEMS	154377			\$347,155



**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	MC1 & MC2 Hg Trap System	154378			\$133,903
Base	MC1 & MC2 PM Probe	154379			\$188,456
Base	MC1 Air Heater Baskets 2019	155396	\$630,000	\$853,415	
Base	MC1 Boiler Lower Slope	147053			\$854,994
Base	MC1 CCWHE Yuba Coolers	151275			\$379,887
Base	MC1 DCS 2019	132960	\$300,000	\$425,000	
Base	MC1 DCS Hardware 2020	151784			\$96,188
Base	MC1 Expansion Joints 2019	143600		\$98,136	
Base	MC1 FDWTR HTRS Phase 1	139880	\$332,044	\$919,978	
Base	MC1 Feeders & Outlet Hoppers	157746	\$170,000	\$490,000	
Base	MC1 Hydrogen Coolers	154331		\$242,937	
Base	MC1 Precipitator	156787		\$842,423	
Base	MC1 Primary Air Flow Xmtrs	154402	\$250,000	\$99,109	
Base	MC1 Rear RH Weld Overlay	154554			\$327,318
Base	MC1 Reheat Outlet Header	147054		\$987,492	
Base	MC1 Service Water Piping	154415		\$1,189,303	
Base	MC1 Service Water Valves 2019	156726		\$79,343	
Base	MC1 SH Division Pnls - Partial	154555	\$200,000	\$421,211	
Base	MC1 Sootblower	151577		\$293,543	
Base	MC1 TURB MISC	139873		\$4,072,244	
Base	MC1 Turbine Room Roofing	151251			\$535,186
Base	MC1 Warm-up Gas Valves	154678	\$39,806	\$158,574	
Base	MC1 WW Weld Overlay 2019	154556	\$100,000	\$1,838,464	
Base	MC2 AIR HTR BASKETS	139884	\$1,236,789		
Base	MC2 Boiler Air Tips	151578			\$242,895
Base	MC2 Boiler Lower Slope	147056		\$869,996	\$1,898,491
Base	MC2 Clg Tower Serv Bldg Roof	151252	\$22,084		

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	MC2 DCS 2020	143604	\$549,570		
Base	MC2 DCS Hardware 2019	151783		\$99,109	
Base	MC2 Exp Joints 2020	147042			\$98,157
Base	MC2 Expansion Joints 2018	139836	\$26,321		
Base	MC2 Feeders & Outlet Hoppers	157747		\$170,000	\$490,000
Base	MC2 Field Instrumentation 2018	151258	\$410,740		
Base	MC2 Fire Protection	154391		\$144,754	
Base	MC2 FWTR HTRS Phase 1	136642	\$1,020,745		
Base	MC2 Hydrogen Coolers	154332		\$242,937	
Base	MC2 MDBFP Motors Power Feed	156459	\$259,872		
Base	MC2 Precipitator	156788			\$842,816
Base	MC2 Primary Air Flow Xmtrs	154403	\$444,640		
Base	MC2 Reheat Outlet Header	147057	\$558,792		
Base	MC2 Relays	132989			\$694,153
Base	MC2 Service Water Valves	154375	\$41,077		
Base	MC2 Turb L-0/L-1 Buckets	143635	\$1,859,096		
Base	MC2 Turbine 7th Stage Buckets	156680	\$215,023		
Base	MC2 Turbine HP Buckets 2018	156852	\$185,921		
Base	MC2 Turbine Rings/Packing 2018	156422	\$1,156,813		
Base	MC2 Turbine Room Roof Drains	154464			\$183,351
Base	MC2 Voltage Regulator	147082	\$72,451		
Base	MC2 Warm-up Gas Valves	154679	\$229,464		
Base	MC2 WW Weld Overlay 2018	154561	\$2,612,221		
Base	MC2/MC3 Boiler Room Roof Drain	154593		\$644,206	
Base	MC3 AIR HTR BASKETS	139889		\$1,466,573	
Base	MC3 Attemperator Spray Valve	154334	\$326,737		
Base	MC3 Boiler Extended Arch Inst	155418		\$2,576,823	

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	MC3 Boiler Flame Scanners	154543	\$166,073		
Base	MC3 Boiler Room Louvers	156717			\$173,558
Base	MC3 Circ Water Line	133000			
Base	MC3 Coal Piping	151582	\$250,431		
Base	MC3 Control Valve Steam Chest	154408		\$1,560,325	
Base	MC3 Cooling Tower Elect Cable	153884		\$743,314	
Base	MC3 DCS (2019)	143605		\$1,269,332	
Base	MC3 DCS Hardware 2018	151782	\$96,335		
Base	MC3 Dearator Heater	139719			\$284,667
Base	MC3 Econ Inlet Check Valve	154201	\$86,191		
Base	MC3 Econ Inlet Header	147058		\$1,368,236	
Base	MC3 Expansion Joints 2017	136660	\$21,019		
Base	MC3 Expansion Joints 2019	143601		\$98,136	
Base	MC3 FDWTR HTRS	139892	\$29,904	\$1,032,054	
Base	MC3 Field Instrumentation 2019	151259		\$391,729	
Base	MC3 Gen Stator Bar Install	142399		\$2,973,257	
Base	MC3 Generator Brush Rigging	151269	\$152,948		
Base	MC3 Hydrogen Coolers	154338		\$242,937	
Base	MC3 Lower IR Panels	156739		\$852,334	
Base	MC3 O2 Probes	154395		\$247,771	
Base	MC3 Precipitator	156789		\$891,977	
Base	MC3 Rear Slope & Lower WW	147060			\$854,994
Base	MC3 SCR Catalyst L2	139821	\$566,362		
Base	MC3 SCR Catalyst Layer 1	136636		\$1,973,745	
Base	MC3 SCR Roofing	156718		\$346,880	
Base	MC3 Secondary Air Meters	154541		\$495,617	\$148,663
Base	MC3 Service Water Valves	154376	\$37,801		

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	MC3 SO2 Low Range Analyzer	157964	\$18,000		
Base	MC3 Sootblower Steam Source	151253	\$107,075		
Base	MC3 TDBFP Fire Protection	156665			\$148,663
Base	MC3 TDBFP OVERHAUL 2019	154659		\$219,193	
Base	MC3 TURB MISC	139878		\$2,444,107	
Base	MC3 Turbine L-0 Buckets 2019	143637	\$803,000	\$1,990,000	
Base	MC3 Voltage Regulator2	147083	\$66,916		
Base	MC3 Waterwall Panels and TS	143629	\$1,456,004		
Base	MC3 Xfmrs Fire Protection Ppg	158144	\$58,556		
Base	MC4 AIR HTR BASKETS	139895	(\$30,800)		
Base	MC4 Attemperator Spray Valve	154339	\$3,888		
Base	MC4 Boiler Flame Scanners	154544	\$178,000		
Base	MC4 Boiler Room Louvers	156719			\$173,558
Base	MC4 Clg Twr Electric Cable	156666		\$743,732	
Base	MC4 Coal Piping	151583	(\$47)		
Base	MC4 Condenser	127590	\$999,556		
Base	MC4 Dearator Room Roof	156721		\$29,733	
Base	MC4 Econ Inlet Check Valve	154202	\$65,113		
Base	MC4 Economizer	127578	\$749,800		
Base	MC4 Exp Joints 2020	147043			\$98,164
Base	MC4 Expansion Joints 2018	139841	\$105,000		
Base	MC4 FDWTR HTRS	139897	\$1,108,654		
Base	MC4 Final Superheat Tubing	154084	(\$58,069)		
Base	MC4 Hg CEMS	154384		\$337,285	
Base	MC4 Hg Trap System	154383		\$128,962	
Base	MC4 Hydrogen Coolers	154341		\$242,937	
Base	MC4 Inter SH Pendants	139718	\$1,500,000		

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<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	MC4 IR Panels	147061	\$1,660,405		
Base	MC4 O2 Probes	154398	\$250,000		
Base	MC4 PM Probe	154385		\$183,522	
Base	MC4 Precipitator 2018	132967	\$1,350,000		
Base	MC4 Relays	132999	\$29,655		
Base	MC4 SCR Catalyst L1 2020	143595			\$2,548,663
Base	MC4 SCR CATALYST L3 2018	139830	\$1,290,796		
Base	MC4 SCR Catalyst Layer 2 2016	136637	\$18,359		
Base	MC4 SCR Roofing	156722		\$346,880	
Base	MC4 Secondary Air Meters	154542	\$500,000	\$148,663	
Base	MC4 Service Water Valve	157541	\$39,988		
Base	MC4 Service Water Valves 2020	156730			\$99,179
Base	MC4 SH Outlet 2020	156753	\$900,000	\$1,381,630	\$5,008,011
Base	MC4 Sootblower Steam Source	151254	\$4,627		
Base	MC4 TDBFP Fire Protection	156667			\$148,663
Base	MC4 Turbine Room Roof Drains	154466			\$227,950
Base	MC4 Vac Pump Chilled Wtr	139715			\$240,000
Base	MC4 Voltage Regulator	147084			\$79,342
Base	MC4 Water Coil Air Heater 2018	158247			
Base	MISC TOOLS LGE	140342LGE		\$36,892	\$80,115
Base	NEW CR EQUIP AND STORAGE SHED	157740	\$103,519		
Base	OF Asphalt Repl	148084		\$29,299	
Base	OF Bridge Resurface	148083		\$73,514	
Base	OF MAIN SUMP PUMP	154841	\$35,600		
Base	OF Maintenance Shop	151984	\$10,711		
Base	OF Station Gantry Crane	140107	\$520,704		
Base	OF Trash Racks (multi-year)	144530			\$90,174

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<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	Ohio Falls Redev. #2	127202	\$2,689		
Base	Ohio Falls Redev. #4	127091	\$6,357		
Base	Ohio Falls Redev. #8	127095	\$3,686,954		
Base	OHIO FALLS U7 REWIND	155705	\$6,395,379		
Base	Other LTP Gen Projects LGE	LTPGENLG	\$112,500	\$112,500	\$112,500
Base	Paddy's Run Demo	132874	\$25,824		
Base	PE Vehicle Purchases	134898	\$189,725	\$200,000	
Base	PR Control Rm Upgrade	151999	(\$4,247)		
Base	PR11 Battery Replacement	157148			\$9,911
Base	PR12 DCS Conv (2022)	152922			
Base	PR12 Gen Cir Breaker	158026	\$28,000		
Base	PR12 H2 Cooler	154838		\$69,376	
Base	PR13 H2 Purity Meter	156181	\$2,039		
Base	PR13 SFC Switch Cab	156909	\$134,090	\$181,447	
Base	PR13 Site Riverside Fence	157182	\$26,264		
Base	PR13 T3K Hardware Refresh	152056		\$244,778	
Base	PR13 Truck	157186		\$13,132	
Base	ST L-O BLADES LGE	156027	\$14,703		
Base	Surface Grinder	158021	\$97,006		
Base	TC 138kV FEED UPG-	156986LGE			\$329,408
Base	TC 138kV MODs-	156991LGE			\$109,585
Base	TC ADD HEAT TO BINS & CHUTE	150073LGE			\$23,605
Base	TC AMMONIA LINE BARRICADE-	156146LGE			
Base	TC AMMONIA TANK WATER CURTAIN-	157302LGE			\$87,668
Base	TC ASH POND MOWERS	150031LGE		\$58,891	
Base	TC ASH POND MOWERS 2018-	156492LGE	\$52,654		
Base	TC B BALL MILL LINER UPGD	152092LGE	\$131,926		

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<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC B COAL CONVEYOR MTR RWND%	158223LGE			
Base	TC B COAL CONVEYOR SPARE MTR	150008LGE			
Base	TC BUGGY PARKING STRUCTURE-	158231LGE			
Base	TC C COAL CONVEYOR SPARE MTR	147470LGE			\$76,710
Base	TC CBU BKT & CHAIN	140654LGE		\$223,070	
Base	TC CBU BUCKETS & CHAINS 2018-	156635LGE	\$222,029		
Base	TC CCR DRY VAC EQUIPMENT	153002LGE			\$78,901
Base	TC CCR PIPE CONVEY BELT	152657LGE			
Base	TC CCRT OFFICE AREA-	158262LGE			
Base	TC CCRT VEHICLES	158109	\$119,736		
Base	TC CITY WATER LOOP TIE-	154810LGE	\$21,069		
Base	TC COAL CONVEYOR VFD UPGD-	154729LGE	\$46,728	\$45,952	\$46,464
Base	TC COAL HAND BUILD ROOF REPL	150058LGE	\$22,757		
Base	TC COAL HAND BUILD ROOF RPL	157150LGE		\$23,960	\$24,679
Base	TC COAL HAND BYPASS GATE	150060LGE	\$46,866		
Base	TC COAL SURGE BIN ROOF-	154731LGE	\$60,349		
Base	TC COAL YARD BUILDING SIDING	124526		\$57,441	\$58,130
Base	TC CONVEYOR BELT 2017-	154583LGE	\$644		
Base	TC CONVEYOR BELT REPL 2018-	156503LGE	\$67,922		
Base	TC CONVEYOR BELT REPLACE	140619LGE		\$70,788	\$147,282
Base	TC CRITICAL HEAT UPGD*	157115LGE		\$79,868	\$39,934
Base	TC CT 7 REBUILD EXH EXP JOINTS	153098LGE	\$127,736		
Base	TC CT BULK CO STORAGE	152009LGE	\$129,895		
Base	TC CT CEMS REPL-	154790LGE	\$45,331		
Base	TC CT COMPRESS BLEED VLV UP%G	157297LGE		\$84,652	\$83,172
Base	TC CT DCS UPGRADE	140014LGE		\$89,084	
Base	TC CT EMERSON PWCS-	156863LGE			\$67,250

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<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC CT EX2000 DIGITAL FE CT10	152001LGE		\$67,816	
Base	TC CT EX2000 DIGITAL FE CT7	152004LGE	\$65,860		
Base	TC CT EX2000 DIGITAL FE CT8	152005LGE	\$65,860		
Base	TC CT EX2000 DIGITAL FE CT9	152006LGE		\$70,468	
Base	TC CT GAS METER-	157813LGE		\$317,446	
Base	TC CT HGP Insp Unit 7	132002	\$1,381,696	\$301,785	
Base	TC CT HGP Insp Unit 8	132004			
Base	TC CT HGP Insp Unit 9	132003			\$1,576,115
Base	TC CT HMI UPGRD	152032LGE		\$147,756	
Base	TC CT LC1 UPGRADE #3	140660LGE	\$109,903		
Base	TC CT LCI UPGRADE #2	140659LGE		\$118,513	
Base	TC CT LUBE OIL PUMPS	152007LGE		\$42,326	
Base	TC CT MARK VI UPGD CT10	152016LGE		\$96,927	
Base	TC CT MARK VI UPGD CT7	152013LGE	\$83,671		
Base	TC CT MARK VI UPGD CT8	152014LGE	\$98,878		
Base	TC CT MARK VI UPGD CT9	152015LGE		\$97,139	
Base	TC CT MULTILIN RELAY UPGD-	157295LGE		\$190,468	
Base	TC CT PEEC BATTERIES	153070LGE		\$76,187	\$74,855
Base	TC CT REBLD EXHAUST EXP JNTS	153099LGE			\$121,326
Base	TC CT SECURITY ST	152038LGE	\$56,182		
Base	TC CT TURNING GEAR REFURB-	157299LGE		\$24,626	
Base	TC CT WAREHOUSE-	154792LGE		\$254,380	\$83,172
Base	TC DCS METERING UPGD-	156846LGE		\$39,934	\$41,132
Base	TC DCS ROOM RENOVATION-	154064LGE	\$443		
Base	TC DCS SIMULATOR-	156836LGE		\$894,022	
Base	TC DIGITAL RADIO CONVERSION	150027LGE	(\$30,370)		
Base	TC E4 CONVEYOR	150074LGE			

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<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC ELECTROMECH RELAY	150053LGE		\$84,767	\$83,285
Base	TC ELECTROMECH RELAY 2018-	156482LGE	\$84,774		
Base	TC ERT TRUCK	156611	\$58,396		
Base	TC F COAL CONV GALLERY REBLD-	155443LGE		\$845,495	\$1,257,011
Base	TC F COAL CONV GLRY RBLD-2018	156656LGE	\$91,543		
Base	TC F COAL CONV SPARE MOTOR-	156994LGE			\$87,842
Base	TC FLYASH BREASTING SYS	153027LGE			
Base	TC FUEL BLEND FEEDER REPL	153028LGE			\$43,834
Base	TC FUEL HANDLING DOZER	153072LGE		\$624,597	
Base	TC GROUND FLR WATER MGMT-	157118LGE		\$29,951	\$29,951
Base	TC GYPSUM BARGE UNLOADER-	157531LGE	\$56,895		
Base	TC HVAC UPGD	154762LGE		\$26,511	\$26,829
Base	TC I/E MAINT SHOP OFFICE SPACE	153640LGE	\$552		
Base	TC IMPOUNDMENT IMPROVE-2018	156674LGE	\$177,605		
Base	TC IMPOUNDMENT IMPROVEMENTS	153056LGE		\$79,868	\$42,330
Base	TC INSIGHT CM VIB MONITOR-	155077LGE		\$11,154	\$10,959
Base	TC INSTALL MTR VALVE 8A&8B FWH	149023LGE			\$210,176
Base	TC INVERTER UPG-	156980LGE		\$20,058	
Base	TC LAB EQUIP PURCHASES	133627LGE		\$30,338	\$30,976
Base	TC LAB EQUIPMENT 2018-	156496LGE	\$28,260		
Base	TC LAB MONITORS- 2017	154001LGE	\$329		
Base	TC LAB MONITORS 2018-	156494LGE	\$46,359		
Base	TC LAB PURCH MONITORS	133622LGE		\$49,190	\$49,912
Base	TC LBU CLAMSHELL SPARE	154805LGE	\$58,481		
Base	TC LED LIGHTING-	154759LGE		\$68,929	\$69,756
Base	TC LED SAFETY MESSAGE BOARD-	158115LGE	\$28,246		
Base	TC LIGHTING UPG-2018-	156382LGE	\$73,007		

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<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC LIGHTING UPGRADE	150071LGE	\$72		
Base	TC LIMESTONE FEEDER UPG-	154803LGE			\$131,502
Base	TC LIMESTONE PREP CHUTE REPL-	154751LGE	\$38,271		
Base	TC LS-TRIPPER REFURBISHMENT	157730LGE	\$16,414		
Base	TC MATERIAL HAND OFFICE-	156848LGE		\$33,461	\$32,876
Base	TC MATERIAL HDLG STRUCT UPGD-	156830LGE		\$99,835	\$102,830
Base	TC MOORING CELL REFURB-	156825LGE		\$159,736	\$164,528
Base	TC MOORING CELL REFURBISHMENT-	154067LGE			
Base	TC MOORING CELL UPGD 2018-	156477LGE	\$154,907		
Base	TC NETWORK FIBER UPGRADE-	156840LGE			\$99,835
Base	TC OFFICE UPGRADES %	152693LGE	\$93,456	\$151,242	\$97,313
Base	TC OIL STORAGE BUILDING-	156150LGE	\$14,722		
Base	TC OVATION SECUTY CENTER	152079LGE			\$99,835
Base	TC PLATFORMS INSTALL-	158233LGE			
Base	TC PLC CONVERSION-	156838LGE			\$199,670
Base	TC PLT ENG/MTR RWNDS	133615LGE	\$95,966	\$142,523	\$144,232
Base	TC PREDICT MAINT DEVICE 2018-	156707LGE	\$9,486		
Base	TC PREDICTIVE DEVICES MAINT	139682LGE		\$22,307	\$21,917
Base	TC PREDICTIVE MAINT DEV- 2017	154003LGE			
Base	TC PURCHASE JLG LIFT	140032LGE		\$98,380	
Base	TC RAT RELAYS LGE	152097LGE		\$65,891	
Base	TC RAT TERMINATION UPGD-	154771LGE			\$249,723
Base	TC REBUILD SWP DIS STRAINER-	156632LGE	\$58,059		
Base	TC REPL B CHILLER	153069LGE	(\$5,283)		
Base	TC REPL CRUSHER HOUSE SIDING-	156704LGE	\$29,678		
Base	TC REPL LST TANK FLOORS	150049LGE			\$210,016
Base	TC REPL SEWAGE TREAT PLANT	150077LGE			\$160,324

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<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC RESTROOM UPGD SERV BUILD	158210LGE			
Base	TC SAFETY & ERT 2017	153962LGE	\$2,030		
Base	TC SAFETY & ERT EQUIP	133653LGE		\$31,226	\$30,680
Base	TC SAFETY & ERT EQUIP- 2018-	156264LGE	\$9,627		
Base	TC SERVICE BUILD ROOF REPL-	156702LGE	\$26,929		
Base	TC SERVICE WATER PUMP OH-	154741LGE			\$29,951
Base	TC SHUTTLE BARGE WINCH UPG	152070LGE		\$53,537	
Base	TC SITE PAVING	150000LGE			\$69,885
Base	TC SITE PAVING- 2017	154055LGE	\$6,708		
Base	TC STACKER RECLAIM OH-	156850LGE		\$232,228	
Base	TC STATION AIR SYSTEM REFURB-	154476LGE	\$400		
Base	TC SWP RECIRC VLV-	154757LGE	\$50,245		
Base	TC TRANSFORMER RELAY UPG-	154769LGE		\$66,921	
Base	TC TURBINE OIL CONDITION UNIT-	156120LGE	\$26,937		
Base	TC UPG COAL HAND SAMPLER	150059LGE		\$133,842	
Base	TC UPG TC WHSE SECURITY	150045LGE			\$18,636
Base	TC UPGD CONFERENCE ROOMS-	154628LGE	(\$1,378)		
Base	TC UPGRD RO SYSTEM	139800LGE			\$21,917
Base	TC VEHICLES	154753	\$73,990	\$105,243	\$103,403
Base	TC VEHICLES 2018	158235			
Base	TC WAREHOUSE BARCODE/SCANNING	150041LGE			
Base	TC WASTE PUMPS SLUDGE PIT	150065LGE		\$33,461	
Base	TC WHSE FORKLIFT/PALLET RACK	150043LGE			\$23,378
Base	TC1 & COMM 480V BREAK UPD 2017	153964LGE	(\$766)		
Base	TC1 & COMM 480V BREAK UPG	151000		\$85,796	
Base	TC1 BACKPASS FRONT WALL	154704			\$76,710
Base	TC1 BATTERY REPLACEMENTS	154738			\$168,593

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<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC1 BCWP OVERHAUL	152667		\$121,878	
Base	TC1 BCWP OVERHAUL 2017	154228	(\$298)		
Base	TC1 BOILER RM ROOF EXHST 2018	156486	\$52,467		
Base	TC1 BOILER ROOF EXHAUSTERS	154761		\$53,022	\$53,659
Base	TC1 BP FRONT WALL PANEL REPL	152046			
Base	TC1 BUILDING VENT UPGD	157108			
Base	TC1 BURNER REPL (A,B ELEV)	151013			
Base	TC1 BURNERS (C,D ELEVAT)	151015		\$343,185	
Base	TC1 CEM ANALYZER CHANGEOUT	153010			\$46,082
Base	TC1 CEM PM MONITOR CHANGE	153003	\$83,023		
Base	TC1 CEM PROBE CHANGEOUT	153008	(\$5,385)		
Base	TC1 CEM SHELTER REPL	153009		\$536,227	
Base	TC1 COAL CONDUITS	151010		\$128,694	
Base	TC1 COAL PIPING HANGERS	152048	\$8,303		
Base	TC1 COOLING TOWER PUMP OH	154743		\$95,995	
Base	TC1 CORNER TUBE REPLACE	154579	\$16,402		
Base	TC1 DA HEATER UPGRADE	152078	(\$61)		
Base	TC1 DCS UPGRADE	137587		\$1,087,148	
Base	TC1 DEMISTER WASH PUMP UPG	151029			\$48,667
Base	TC1 DESP CONTROLS UPGRADE	154066	(\$25)		
Base	TC1 DIGITAL ECS UPG	151001	\$681		
Base	TC1 DIVISION PANEL REPLAC	165001		\$407,532	
Base	TC1 ELECTRO MECH RELAY 2017	153665	\$110,850		
Base	TC1 ELECTROMECH RELAYS	151021		\$359,485	
Base	TC1 EXP JOINTS	152081		\$354,767	
Base	TC1 EXPANSION JOINTS 2017	153750	(\$182,117)		
Base	TC1 FRONT COUT SLOPE PANEL	152066	\$193,994		

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<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC1 FRONT LOWER SLOPE	165000			\$59,007
Base	TC1 FRONT LOWER SLOPE-	157734	\$156,413		
Base	TC1 FRONT RH BEN REP	156930		\$319,185	
Base	TC1 GEN FIELD BLOCK REPLACE	156037	\$18,839		
Base	TC1 GSU COOLING UPG	156990			\$421,481
Base	TC1 HEATER CONTROLS UPGD	156978		\$257,389	
Base	TC1 HP INNER CASING FASTNERS	155696			
Base	TC1 HRH ELBOW	156999	\$75,077		
Base	TC1 HRH ELBOW 2019	158125		\$1,211,944	
Base	TC1 IA COMP OH	157074		\$428,981	
Base	TC1 INST EOD'S TDBFP TURBINES	139787			
Base	TC1 LOWER FURNACE WW REPL	154707			\$63,222
Base	TC1 LOWER FURNACE WW REPL-	154708		\$1,276,740	
Base	TC1 MDBFP COOLER ADD	157246		\$107,245	
Base	TC1 MDBFP VOITH OH	156143	(\$554)		
Base	TC1 MDCT Fill & DE Replac	134109			\$632,222
Base	TC1 MULTIPLEX RM HVAC UNITS	156490	\$48,805		
Base	TC1 NATURAL GAS CONVERSION	153051	\$442,047		
Base	TC1 O2 PROBE REPLACE	157301	\$180,474		
Base	TC1 REAR WALL PANEL REPL	152044			
Base	TC1 REAR WW HANGER TUBES	152063		\$60,597	
Base	TC1 RECYC PUMP HEADER REPL	152103	\$183		
Base	TC1 RECYC PUMP PIPING EBW	124518	\$381,046	\$364,085	\$368,451
Base	TC1 REMOVE MAIN STOP VALVE	151031	\$67,275		
Base	TC1 REPL 3 ROWS IP BUCKETS	137797	\$49,498		
Base	TC1 REPL CROSSOVER EXP JOINTS	152102			
Base	TC1 REPL LP GLAND PACKING	137799			

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<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC1 REPLACE AIR HEATER BASKETS	134362	\$105		
Base	TC1 REPLACE TURBINE ROOM ROOF	139725		\$512,183	
Base	TC1 RPLCE AIR HEATER BASKETS	137039		\$1,295,128	
Base	TC1 SB DRAIN PIPING OVERHAUL	156932		\$76,796	
Base	TC1 SCAFFOLD DOOR UPGRADE	147455			
Base	TC1 SCANNER AIR FAN UPGRADE	156931		\$51,478	
Base	TC1 SCR CATALYST L1	137003	(\$14)		
Base	TC1 SCR CATALYST L2 NEW	153077	\$226,593	\$2,254,737	
Base	TC1 SCR CATALYST L3 NEW	153078			\$223,385
Base	TC1 SCR NOX PLC UPGD	152094	(\$2,577)		
Base	TC1 SDRS DP LEVEL TRANSMITTERS	156965		\$43,470	
Base	TC1 SDRS DUCT MODIFICATION	156963			\$126,444
Base	TC1 SDRS ME REMOVAL	156964		\$115,194	
Base	TC1 SDRS REPL DEMISTER WASH	134176			\$616,627
Base	TC1 SH DMW REPLACE	138400		\$257,389	
Base	TC1 SH FRONT PLATEN	138395		\$159,593	
Base	TC1 SSC BACKUP SECONDARY CONV	158265			
Base	TC1 STEAM COOLED SPACER REPL	138404			
Base	TC1 TDBFP PUMP OVERHAULS	152670		\$125,876	
Base	TC1 TURBINE PPR ON IP DIAPH	160001			
Base	TC1 TURBINE REPL HP INLET SR	160002	\$2,978		
Base	TC1 TURBINE RESEAL HP-IP & LPS	160003			
Base	TC1 TURBINE VALVE UPGRADE	157785		\$343,185	
Base	TC1 UPPER ARCH REPLACE**	150037			\$63,222
Base	TC1 UPPER ARCH REPLACEMENT	150035	\$134,793	\$211,190	
Base	TC1 WALLBLOWER UPGRADE	156934		\$38,398	
Base	TC1 WW L SW STEP PANEL REPL	138409	(\$8,694)		

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC2 2B ID FAN DE BLADE Repl	154210LGE	\$194		
Base	TC2 A CEM ANALYZER CHANGEOUT	153022LGE			\$28,099
Base	TC2 A ID FAN OVERHAUL LGE	152659LGE			\$154,085
Base	TC2 ABB BREAKER UPG-	155372LGE	\$91,952		
Base	TC2 ABB MAINS BREAKER UPGD*	157248LGE		\$146,712	
Base	TC2 ACOUSTIC MONITORS-	154711LGE	\$10,277		
Base	TC2 B BFP OVERHAUL LG&E	152685LGE			\$32,845
Base	TC2 B BFP OVERHAUL LGE	152683LGE		\$30,960	
Base	TC2 B CEM ANALYZER CHANGEOUT	153023LGE			\$28,099
Base	TC2 BATTERY UPGD-	154733LGE	\$39,177		
Base	TC2 BIASING DAMPER UPG-	155075LGE			
Base	TC2 BOILER WATER WALL 2020-	155558LGE			\$320,288
Base	TC2 BOILER WATER WALL REPL	152049LGE	\$672,083		
Base	TC2 BOILER WW	152652LGE		\$298,666	
Base	TC2 BOILER WWALL 2018	152068LGE	\$73,541		
Base	TC2 BUILDING VENT UPGD*	157109LGE		\$54,919	
Base	TC2 BURNER B,E ROWS 2020-	155659LGE			\$46,727
Base	TC2 BURNER NOZZLE REPL	150015LGE		\$46,173	
Base	TC2 BURNER NOZZLE REPL-2018	150013LGE	\$74,145		
Base	TC2 BURNERS (C,F ROWS)	150017LGE		\$25,185	\$25,488
Base	TC2 COAL FLOW ANALYZE PHII-	156148LGE	\$2,851		
Base	TC2 COAL FLOW ANALYZERS	150018LGE		\$24,452	
Base	TC2 COAL FLOW ANALYZERS 2018-	156255LGE	\$8,278		
Base	TC2 COAL MILL AREA HOIST UPG	150034LGE	\$17,027		
Base	TC2 COMMON WASTE SUMP UPG-	154763LGE	\$16,683		
Base	TC2 COND POLISHER RESIN UPG-	154786LGE	\$19,605		
Base	TC2 COOLING TOWER MAKE-UP	154062LGE	\$548		

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC2 COOLING TOWER PUMP OH-	154744LGE			\$18,240
Base	TC2 DCS UPGRADE	137585LGE		\$368,382	
Base	TC2 DEMISTER CHEVRONS SPARE	156956LGE	\$82,578		
Base	TC2 DSI AIR COMPRESSOR RELOC-	158266LGE			
Base	TC2 ECON HOPPER VIBRATORS-	158117LGE	\$17,812		
Base	TC2 EXCITE TRANSFORM REPL-2017	154156LGE	(\$46,618)		
Base	TC2 EXPANSION JOINTS	140614LGE	\$82,416		
Base	TC2 EXPANSION JOINTS 2020-	155651LGE			\$111,465
Base	TC2 FGD AGITATOR BLADES-	156967LGE		\$16,355	
Base	TC2 FINAL SH REPL*	153047LGE		\$24,452	\$90,098
Base	TC2 GAS IGNITE FUEL 2015	142753LGE			
Base	TC2 GAS SCANNER UPGD-	154749LGE	\$38,217		
Base	TC2 GEN EXCITATION REPL	153053LGE	\$170,680		
Base	TC2 GENERATOR PIPING ELBOWS-	154290LGE	\$12,372		
Base	TC2 HA COMP OH-	157075LGE			\$20,020
Base	TC2 HP TURBINE BLADES LGE	152099LGE	\$104,603		
Base	TC2 HYDROJET PIPING	154713LGE	\$52,262		
Base	TC2 Hydrojet Strainer-	155193LGE	(\$9)		
Base	TC2 IA COMP OH1	157077LGE			\$21,622
Base	TC2 ID FAN HUB SEAL RETROFIT%	156859LGE		\$11,448	
Base	TC2 ID FAN PLAFORMS	150036LGE			
Base	TC2 ID FAN REG DRIVE RETROFIT-	156855LGE		\$8,177	
Base	TC2 ID FAN SEAL AIR UPG-	154721LGE	\$66,943		
Base	TC2 ID FAN SEALING AIR FLOW-	156853LGE		\$20,869	
Base	TC2 INSIGHT CM VIB MONIT 2018	156612LGE	\$9,371		
Base	TC2 LOWER SLOPE REPLACE-	157777LGE		\$163,013	
Base	TC2 LOWER SLOPE WW REPL	150052LGE		\$42,547	\$130,854



**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC2 MDBFP START UPG	153055LGE	\$28,448	\$72,956	
Base	TC2 MS TURBINE BVO	152695LGE			
Base	TC2 NOX PROBE GRID	151006		\$96,886	
Base	TC2 O2 PROBE REPLACEMENT-	156412LGE	\$35,732		
Base	TC2 PJFF B&C	135245LGE	\$302,196		
Base	TC2 PJFF COMPRESSOR REPL-	155879LGE	\$3,562		
Base	TC2 REPL SB CONTROL VLV-	154719LGE		\$52,207	
Base	TC2 RH ATTEMPERATORS-	157779LGE		\$65,205	\$112,114
Base	TC2 SCR CATALYST L1 NEW-	153080LGE		\$146,993	\$431,268
Base	TC2 SCR CATALYST L3 NEW	153082LGE			
Base	TC2 SCR L3 REPLACEMENT	134113LGE	\$182,713		
Base	TC2 SDRS SUMP PUMP-	156014LGE	\$2,334		
Base	TC2 SLMS UNIT	137633LGE	\$26,201	\$12,227	
Base	TC2 SOOTBLOWER CONTROL WIRING-	154715LGE			
Base	TC2 SOOTBLOWER CONTROLS UPGD-	156842LGE			
Base	TC2 SPARE MSV & CRV STRAINERS-	156506LGE	\$58,084		
Base	TC2 SSC CHAIN	150054LGE	\$22,365		
Base	TC2 SSC FLIGHT REPLACE	152042LGE			\$52,257
Base	TC2 SSC TILE	150064LGE			\$74,856
Base	TC2 TDBFP RECIRC VALVE A	149019LGE	\$28,448		
Base	TC2 TDBFP RECIRC VALVE B	149021LGE			\$32,033
Base	TC2 TURBINE CONTROLS UPGRADE	140048LGE	\$106,921		
Base	TC2 TURBINE DIAPHRAGMS REBLD-	156802LGE	\$88,169		
Base	TC2 Turbine OH Cart-	155195LGE	\$10,245		
Base	TC2 TURBINE OIL FILTER UPG-	154773LGE	\$34,800		
Base	TC2 TURBINE REPL HP INLET SNS	161003LGE	\$47,422		
Base	TC2 TURBINE RESEAL HP-IP PATH	161002LGE	\$131,043		

**Case No. 2018-00295**

**Attachment to Response to KIUC Question No. 24**

**Page 25 of 27**

**Arbough**

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Base	TC2 TURBINE RESEAL LPA & LPB	161004LGE		\$131,322	
Base	TC2 UPG SAMPLE LINES SWAS	153034LGE	\$25,350		
Base	TC2 WESP DRAIN PIPING-	156834LGE			\$29,724
Base	ZN Battery Replacement	157149			
<b>Base Total</b>			<b>\$120,340,647</b>	<b>\$106,763,176</b>	<b>\$62,483,201</b>
ECR Mechanism	ELG MC ECR	152966			\$5,894,550
ECR Mechanism	ELG TC LGE ECR	152967			\$2,114,221
ECR Mechanism	MC 1/2 HG CONTROL INJECTION	149355	\$15,692		
ECR Mechanism	MC 4 HG CONTROL INJECTION	149357	(\$27,123)		
ECR Mechanism	MC ASH POND CCR	148833	\$1,269,226	\$11,850,000	\$12,971,982
ECR Mechanism	MC CCR New Construction	152901	\$3,636,591	\$5,972,000	\$3,914,937
ECR Mechanism	MC CCR Rule Addl Land	154574	\$1,050,341		
ECR Mechanism	MC CLEARWELL CCR	148834	\$1,832,399	\$204,101	
ECR Mechanism	MC CONSTRUCT CCR	148836	\$3,992,058		
ECR Mechanism	MC DSP CCR	148837	\$152,958	\$2,187,789	
ECR Mechanism	MC EMERGENCY CCR	148838	\$275,362		
ECR Mechanism	MC GS SL CCR WELL MONITOR 2019	157470MC		\$420,063	
ECR Mechanism	MC GS SL CCR WELL MONITOR 2020	157471MC			\$212,803
ECR Mechanism	MC Process Water	152381	\$87,705,000	\$18,427,377	\$287,154
ECR Mechanism	MC1 PJFF Bags 2021	135122	\$720,000		\$1,220,000
ECR Mechanism	MC1&2 FGD, MC1FF,	130875	\$646,544		
ECR Mechanism	MC2 PJFF Bags 2020	135123		\$1,146,767	\$340,933
ECR Mechanism	MC3 FGD & FABRIC FILTER	130881	\$2,072,751		
ECR Mechanism	MC4 FGD, FF	133614	\$1,424,706		
ECR Mechanism	MC4 PJFF Bags 2020	135120			\$2,479,287
ECR Mechanism	TC AP LGE CCR	148841	\$1,867,289	\$4,609,020	\$4,571,580
ECR Mechanism	TC CCR New Const Proces Pd LGE	155513	\$2,397,143	\$1,646,937	

**Louisville Gas and Electric Capital Budgets 2018-2020**

<b>Base/Mechanism</b>	<b>Project Description</b>	<b>Project No.</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
ECR Mechanism	TC CCRT - BOTTOM ASH LGE	151115	\$1,719,749	\$456,892	
ECR Mechanism	TC CCRT - FLY ASH LGE	151116	\$5,516,095	\$918,177	
ECR Mechanism	TC CCRT - GYPSUM LGE	151117	\$7,709,476	\$453,908	
ECR Mechanism	TC CCRT - LANDFILL LGE	151119	\$10,120,409	\$5,345,789	\$2,242,500
ECR Mechanism	TC CCRT - TRANSPORT LGE	151118	\$8,369,169	\$11,711,540	\$1,903,980
ECR Mechanism	TC CCRT BOTTOM ASH SPARES-	158121LGE	\$104,565		
ECR Mechanism	TC CCRT CAPITAL SPARES-	157656LGE	\$338,833		
ECR Mechanism	TC GS SL CCR WELL MONITOR 2019	157470TC		\$208,608	
ECR Mechanism	TC GS SL CCR WELL MONITOR 2020	157471TC			\$126,466
ECR Mechanism	TC GYP LGE CCR	148843	\$162,929		\$663,000
ECR Mechanism	TC HALE LAND 2018 LGE	157593	\$90,241		
ECR Mechanism	TC Landfill Add'l Land LGE	137491	\$3,555		
ECR Mechanism	TC LGE Process Water	152384	\$21,608,321	\$5,193,727	
ECR Mechanism	TC U1 PACSILO WARR WORK	158238			
ECR Mechanism	TC1 HG CONTROL INJECTION	149358	(\$967)		
<b>ECR Mechanism Total</b>			<b>\$164,773,314</b>	<b>\$70,752,694</b>	<b>\$38,943,393</b>
<b>Grand Total</b>			<b>\$285,113,961</b>	<b>\$177,515,870</b>	<b>\$101,426,594</b>

Note - Louisville Gas and Electric Company does not budget capital at the generating unit level.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 25**

**Responding Witness: Christopher M. Garrett / Daniel K. Arbough**

Q.1-25. Refer to the plant asset amounts depicted below which are taken from the referenced cell rows on the Excel spreadsheet titled Att\_LGE\_PSC\_1-65\_Depreciation\_Exp\_Wkpr provided in response to PSC Staff 1-65.

Cell		Jun 2018	Jul 2018	Jul 2018 Over	Apr 2020	Apr 2020 Over	%
Row	Asset Account and Description	Actual	Projected	Jun 18	Projected	Jun 18	Increase
97	LGE-131200-MC Unit 4 Boil	278,829,766	278,549,004	(280,762)	361,459,623	82,629,857	29.6%
201	LGE-131600-Mill Creek Unit 1 Misc P	718,733	728,642	9,909	1,674,217	955,484	132.9%
202	LGE-131600-Mill Creek Unit 2 Misc.	146,934	156,843	9,909	1,925,163	1,778,229	1210.2%
203	LGE-131600-Mill Creek Unit 3 Misc.	347,546	347,546	-	3,533,907	3,186,360	916.8%
204	LGE-131600-Mill Creek Unit 4 Misc.	10,546,062	10,603,369	57,306	18,539,318	7,993,256	75.8%
206	LGE-131600-Trimble Unit 1 Misc. Pow	2,988,218	2,987,386	(832)	10,474,710	7,486,492	250.5%
207	LGE-131600-Trimble Unit 2 Misc. Pow	3,505,104	3,509,013	3,908	6,565,691	3,060,587	87.3%
213	LGE-133300-Ohio Falls Project 289	90,818,137	93,633,095	2,814,958	101,920,448	11,102,311	12.2%
337	LGE-135310- KY Elec Transmission -	180,433,439	188,299,520	7,866,081	231,800,769	51,367,330	28.5%
347	LGE-135500- KY Elec Transmission -	82,466,089	83,922,519	1,456,431	93,985,676	11,519,587	14.0%
356	LGE-136100-Electric Distribution Su	7,101,175	7,734,026	632,851	38,817,921	31,716,746	446.6%
358	LGE-136200- KY Elect Dist Substati	139,487,680	139,797,083	309,403	161,006,494	21,518,814	15.4%
360	LGE-136400-Electric Distribution -	203,331,472	202,769,166	(562,307)	218,480,076	15,148,603	7.5%
361	LGE-136500-Electric Distribution -	336,093,985	338,915,801	2,821,816	393,886,022	57,792,037	17.2%
362	LGE-136600-Electric Distribution -	85,004,317	85,130,882	126,565	107,920,191	22,915,874	27.0%
363	LGE-136700-Electric Distribution -	258,013,006	260,540,592	2,527,585	305,478,476	47,465,470	18.4%
364	LGE-136800-Line Transformers	167,446,063	167,969,319	523,256	179,179,969	11,733,906	7.0%
372	LGE-137310-Electric Distribution -	49,314,251	49,890,409	576,158	59,042,308	9,728,057	19.7%

- a. For each plant asset account listed above, please provide the actual balances at December 31 for each of the calendar years 2014, 2015, 2016, and 2017, and each month from July 2018 through the most recent month for which actual information is available.
- b. For each plant asset account listed above, please provide explanations for the large percentage increases in projected 2020 balances compared to actual June 2018 balances. If the projected expenditures are part of an overall capital spending plan, please explain.
- c. For each plant asset account listed above, please provide a full account description not truncated.
- d. Please provide copies of the 2018, 2019, and 2020 capital budgets in as much detail as possible. (i.e. by account number and by month if possible and provided descriptions of projects)

A.1-25.

- a. See attached.
- b. See section d. for a complete detailed listing of all projects that explain the increase in each account number noted above. Additionally, all capital expenditures are part of an overall capital spending plan. As such a summary of the material capital plan projects can be found in the testimony of Lonnie E. Bellar on the following pages: Generation pages 15-18 and pages 22-23, Customer Services page 35, Electric Transmission pages 37-40 and page 45, Electric Distribution pages 48-55, and Gas Operations pages 57-62 and pages 66-67.
- c. See attached.
- d. See attached.

**Louisville Gas & Electric Company  
Actual Plant In Service Balances**

<b>Asset Account and Description</b>	<b>December-14</b>	<b>December-15</b>	<b>December-16</b>	<b>December-17</b>	<b>July-18</b>	<b>August-18</b>	<b>September-18</b>	<b>October-18</b>
LGE-131200- Boiler Plant Equipment-Mill Creek Unit 4 Boiler	271,677,708.13	267,880,535.05	273,175,285.02	281,713,524.82	278,706,291.54	278,709,209.60	278,709,209.60	278,580,052.35
LGE-131600- Miscellaneous Power Plant Equipment-Mill Creek Unit 1	758,151.11	758,151.11	720,333.57	1,021,246.72	664,860.93	664,860.93	664,860.93	664,860.93
LGE-131600- Miscellaneous Power Plant Equipment-Mill Creek Unit 2	159,683.53	159,683.53	159,683.53	137,024.30	126,308.70	126,308.70	126,308.70	126,308.70
LGE-131600- Miscellaneous Power Plant Equipment-Mill Creek Unit 3	358,849.18	358,868.31	358,868.31	347,546.48	347,546.48	347,546.48	347,546.48	347,546.48
LGE-131600- Miscellaneous Power Plant Equipment-Mill Creek Unit 4	9,888,225.62	9,353,378.33	9,691,554.87	10,532,981.20	10,584,572.57	10,641,286.90	10,641,618.95	10,728,430.91
LGE-131600- Miscellaneous Power Plant Equipment-Trimble Unit 1	2,918,490.40	2,918,490.40	2,918,490.40	3,093,853.20	2,987,385.79	2,987,385.79	2,987,385.79	2,987,385.79
LGE-131600- Miscellaneous Power Plant Equipment-Trimble Unit 2	2,797,799.90	3,149,018.07	3,273,423.21	3,528,603.03	3,523,554.36	3,587,430.84	3,597,270.76	3,619,228.55
LGE-133300- Hydro-Ohio Falls	62,019,115.06	62,117,401.34	80,676,834.01	91,627,246.08	90,831,612.51	91,021,825.54	109,695,727.57	109,692,937.34
LGE-135310- Electric Transmission-KY Station Equipment	145,260,378.07	153,896,940.93	174,024,597.59	177,496,388.28	180,660,292.34	180,619,357.81	181,089,888.31	193,821,152.76
LGE-135500- Electric Transmission-KY Poles and Fixtures	64,050,934.64	68,779,141.53	77,378,750.69	81,195,727.15	83,355,038.52	83,490,460.12	83,490,460.12	83,548,398.86
LGE-136100- Electric Distribution Substation-Structures and Improvements	6,917,685.50	7,496,623.44	6,833,645.80	6,974,552.70	7,174,560.37	7,076,629.01	7,076,629.01	7,203,107.88
LGE-136200- Electric Distribution Substation-KY Station Equipment	124,237,575.33	130,844,529.68	131,778,748.72	139,539,803.26	139,543,502.04	139,581,653.30	139,784,689.13	141,759,244.58
LGE-136400- Electric Distribution-Poles, Towers, and Fixtures	169,481,406.34	180,739,747.03	194,802,996.58	201,966,681.20	201,792,291.84	202,554,913.28	203,046,683.98	201,451,714.11
LGE-136500- Electric Distribution-Overhead Conductors and Devices	274,695,585.02	294,631,650.78	312,278,915.31	325,928,931.41	340,802,538.05	343,408,974.10	345,900,649.15	347,347,927.97
LGE-136600- Electric Distribution-Underground Conduit	82,578,817.67	83,283,012.96	79,875,476.19	84,150,164.59	85,086,220.95	85,273,596.28	85,307,322.85	86,173,075.76
LGE-136700- Electric Distribution-Underground Conductors and Devices	182,531,954.52	201,672,612.01	226,911,352.23	254,218,956.93	260,204,583.88	260,959,529.50	261,834,327.88	267,505,565.02
LGE-136800- Electric Distribution-Line Transformers	150,317,801.87	158,614,043.71	162,525,778.70	165,811,255.52	168,487,718.68	169,178,459.24	170,140,059.43	170,134,031.21
LGE-137310- Electric Distribution-Overhead Street Lighting	39,131,609.46	41,270,079.16	44,126,727.33	48,001,001.56	49,840,463.86	50,204,925.95	50,287,991.17	50,843,376.75

Table with columns: Project, Description, Dept Group, and budget years from 6/30/2018 to 4/30/2020. The table lists various maintenance and equipment projects across different departments and their associated costs over time.











**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 26**

**Responding Witness: John J. Spanos**

- Q.1-26. Please provide the schedules contained on pages VI-4, VI-5, and VIII-2 of Exhibit JJS-LG&E-1 (Depreciation Study attached to Mr. Spanos' Direct Testimony) as well as all workpapers in support of those schedules in electronic format with all formulas intact.
- A.1-26. See attachments 1 through 3 for the workpapers that support the schedules. See attachments 4 and 5 being provided in Excel format for the schedules contained on pages VI-4 (attachment 1), VI-5 (attachment 2) and VIII-2 (attachment 3).

## Attachment 1 to Response to KIUC-1 Question No. 26

Page 1 of 44

Spanos

## LOUISVILLE GAS AND ELECTRIC COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERPORT DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. -25						
2013	5,123,148.75	578,211	399,761	6,004,175	44.03	136,366
2014	33,726.75	3,018	2,087	40,072	44.09	909
2015	66,384.14	4,347	3,005	79,975	44.14	1,812
2016	49,048.13	1,961	1,356	59,954	44.20	1,356
2017	37,976.87	520	360	47,112	44.25	1,065
	5,310,284.64	588,057	406,568	6,231,288		141,508
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1965	46,093.05	39,534	46,776	3,926	13.91	282
1972	15,820,798.69	13,135,693	15,541,922	1,860,956	14.04	132,547
1975	218,872.61	178,687	211,419	29,341	14.09	2,082
1977	4,197.77	3,385	4,005	612	14.12	43
1980	21,540.90	17,013	20,129	3,566	14.16	252
1981	8,073.16	6,328	7,487	1,393	14.17	98
1987	63,301.24	46,998	55,607	14,024	14.24	985
1991	3,386.36	2,398	2,837	888	14.28	62
1995	24,680.99	16,447	19,460	7,689	14.31	537
1996	38,411.41	25,136	29,740	12,512	14.32	874
1997	9,807.25	6,296	7,449	3,339	14.32	233
1998	289,774.86	182,157	215,525	103,227	14.33	7,204
1999	37,622.65	23,113	27,347	14,038	14.34	979
2001	98,083.06	57,229	67,712	40,179	14.35	2,800
2002	180,486.93	102,186	120,905	77,631	14.36	5,406
2003	741,965.92	406,653	481,145	335,018	14.36	23,330
2004	357,057.23	188,640	223,196	169,567	14.37	11,800
2005	439,217.59	222,916	263,750	219,389	14.37	15,267
2007	22,336.81	10,289	12,174	12,397	14.38	862

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
2008	272,031.03	118,006	139,623	159,611	14.39	11,092
2009	52,008.41	21,086	24,949	32,261	14.39	2,242
2011	119,120.13	40,448	47,857	83,175	14.40	5,776
2012	103,784.67	31,288	37,019	77,144	14.41	5,354
2015	2,148,138.36	345,558	408,858	1,954,094	14.42	135,513
2016	111,292.14	11,465	13,565	108,856	14.42	7,549
	21,232,083.22	15,238,949	18,030,458	5,324,834		373,169
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1975	9,819,205.32	7,746,567	9,111,356	1,689,770	15.95	105,942
1976	96,856.85	75,902	89,274	17,268	15.97	1,081
1977	4,197.78	3,267	3,843	775	15.99	48
1979	3,493.45	2,678	3,150	693	16.03	43
1986	5,995.00	4,310	5,069	1,525	16.14	94
1998	184,368.44	109,464	128,749	74,056	16.27	4,552
2003	120,824.91	61,931	72,842	60,065	16.32	3,680
2005	22,227.29	10,499	12,349	12,101	16.33	741
2006	171,004.69	76,943	90,499	97,606	16.34	5,973
2007	5,838.00	2,489	2,928	3,494	16.34	214
2011	500,905.40	155,216	182,562	368,434	16.37	22,507
2012	313,472.11	86,008	101,161	243,658	16.37	14,884
2015	2,523,154.21	363,503	427,545	2,347,925	16.39	143,254
2016	170,882.49	15,664	18,424	169,547	16.39	10,345
2017	218,586.90	6,975	8,204	232,242	16.40	14,161
	14,161,012.84	8,721,416	10,257,954	5,319,160		327,519

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1984	818,857.06	600,931	455,437	445,305	16.11	27,642
2015	4,151,771.11	598,133	453,317	4,113,632	16.39	250,984
	4,970,628.17	1,199,064	908,754	4,558,937		278,626
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1980	6,510.54	4,613	6,090	1,071	19.76	54
1982	21,290,656.69	14,786,979	19,523,058	3,896,664	19.82	196,603
1984	108,138.64	73,498	97,038	21,914	19.87	1,103
1986	436,730.18	289,909	382,763	97,640	19.91	4,904
1987	164,685.65	107,935	142,505	38,649	19.93	1,939
1988	31,410.69	20,310	26,815	7,737	19.95	388
1997	7,192.32	3,940	5,202	2,710	20.12	135
2002	21,186.01	9,994	13,195	10,110	20.19	501
2004	249,234.02	108,465	143,205	130,952	20.21	6,480
2006	240,970.16	94,944	125,353	139,714	20.23	6,906
2009	414,775.80	133,112	175,746	280,507	20.27	13,839
2010	229,013.42	67,239	88,775	163,140	20.27	8,048
2016	5,922,786.05	442,112	583,715	5,931,350	20.33	291,754
	29,123,290.17	16,143,050	21,313,461	10,722,158		532,654

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RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1982	124,786.75	86,668	30,882	106,384	19.82	5,368
2016	5,359,168.04	400,040	142,543	5,752,542	20.33	282,958
2017	10,561.49	279	99	11,518	20.33	567
	5,494,516.28	486,987	173,524	5,870,444		288,893
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1978	16,235.95	10,997	12,381	5,478	23.31	235
1983	2,920,019.88	1,873,123	2,108,877	1,103,145	23.51	46,922
1984	33,105,032.98	20,971,707	23,611,238	12,804,298	23.55	543,707
1985	16,032.01	10,026	11,288	6,347	23.58	269
1986	10,854,342.52	6,697,140	7,540,052	4,399,724	23.61	186,350
1987	2,747,622.50	1,670,925	1,881,230	1,141,155	23.65	48,252
1988	1,132,027.85	678,178	763,535	481,696	23.68	20,342
1989	420,234.94	247,817	279,008	183,251	23.71	7,729
1990	139,393.92	80,836	91,010	62,323	23.74	2,625
1991	31,466.81	17,928	20,184	14,429	23.77	607
1994	168,295.50	90,337	101,707	83,418	23.85	3,498
1995	1,130,198.34	593,289	667,961	575,257	23.87	24,100
1996	311,789.92	159,755	179,862	163,107	23.90	6,825
1997	227,958.65	113,845	128,174	122,581	23.92	5,125
1998	442,793.64	215,140	242,218	244,855	23.94	10,228
1999	113,470.26	53,527	60,264	64,553	23.96	2,694
2000	74,447.42	34,019	38,301	43,591	23.98	1,818
2001	687,863.94	303,379	341,563	415,088	24.01	17,288
2002	586,204.16	249,102	280,454	364,370	24.02	15,169
2003	1,368,701.79	557,845	628,056	877,516	24.04	36,502
2004	292,312.92	113,856	128,186	193,358	24.06	8,036



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RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2005	525,643.99	194,648	219,147	359,062	24.08	14,911
2006	166,238.65	58,196	65,521	117,342	24.10	4,869
2007	19,894.23	6,541	7,364	14,519	24.11	602
2008	25,127.93	7,695	8,664	18,977	24.13	786
2009	956,448.27	270,146	304,147	747,946	24.14	30,984
2010	483,570.90	124,205	139,838	392,090	24.16	16,229
2011	1,236,829.35	284,483	320,288	1,040,224	24.17	43,038
2012	252,495.83	50,686	57,065	220,680	24.19	9,123
2013	479,312.70	81,428	91,677	435,567	24.20	17,999
2014	9,500,493.24	1,300,152	1,463,791	8,986,751	24.21	371,200
2015	879,677.92	89,217	100,446	867,200	24.22	35,805
2016	340,734.69	21,578	24,294	350,514	24.23	14,466
2017	1,627,997.79	35,476	39,941	1,750,857	24.25	72,200
	73,280,911.39	37,267,222	41,957,732	38,651,271		1,620,533

MILL CREEK UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1983	1,812,836.17	1,162,891	1,474,208	519,912	23.51	22,115
1984	320,219.90	202,856	257,162	95,079	23.55	4,037
2001	58,236.12	25,685	32,561	31,499	24.01	1,312
2004	212,084.02	82,607	104,722	128,571	24.06	5,344
2005	14,020.31	5,192	6,582	8,840	24.08	367
2006	12,043.50	4,216	5,345	7,903	24.10	328
2013	7,305.53	1,241	1,573	6,463	24.20	267
2014	3,337,266.72	456,708	578,973	3,092,020	24.21	127,717
2017	18,363.52	400	507	19,693	24.25	812
	5,792,375.79	1,941,796	2,461,633	3,909,980		162,299

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -14						
1990	103,453,966.09	54,067,277	64,520,573	53,416,949	31.01	1,722,572
1993	261,010.60	127,840	152,556	144,996	31.17	4,652
1994	362,457.24	173,363	206,881	206,320	31.21	6,611
1995	520,162.37	242,507	289,393	303,592	31.26	9,712
1996	124,393.22	56,423	67,332	74,477	31.31	2,379
1997	540,527.91	238,236	284,296	331,906	31.35	10,587
1998	291,947.64	124,684	148,790	184,030	31.40	5,861
1999	20,033.30	8,276	9,876	12,962	31.44	412
2000	112,766.78	44,941	53,630	74,924	31.48	2,380
2001	60,760.43	23,293	27,796	41,470	31.52	1,316
2002	259,907.60	95,543	114,015	182,280	31.56	5,776
2003	446,282.16	156,775	187,086	321,676	31.59	10,183
2004	80,252.62	26,809	31,992	59,496	31.63	1,881
2006	5,878.80	1,747	2,085	4,617	31.70	146
2007	3,126.83	868	1,036	2,529	31.73	80
2008	510,515.04	131,378	156,778	425,209	31.76	13,388
2009	150,166.01	35,409	42,255	128,934	31.79	4,056
2010	85,397.39	18,207	21,727	75,626	31.82	2,377
2011	33,353.80	6,322	7,544	30,479	31.84	957
2013	43,040.44	5,947	7,097	41,969	31.90	1,316
2017	116,477.02	2,004	2,391	130,392	31.99	4,076
	107,482,423.29	55,587,849	66,335,130	56,194,833		1,810,718

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -14						
1990	101,916.70	53,264	1,970	114,215	31.01	3,683
1996	20,052.22	9,095	336	22,523	31.31	719
2004	61,254.94	20,462	757	69,074	31.63	2,184
2013	705,791.36	97,526	3,607	800,995	31.90	25,110
	889,015.22	180,347	6,671	1,006,806		31,696
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -14						
1990	22,344.25	9,383	10,043	15,430	44.36	348
2011	15,149,274.41	2,053,942	2,198,375	15,071,798	46.60	323,429
2012	409,666.94	47,781	51,141	415,879	46.68	8,909
2013	86,118.30	8,375	8,964	89,211	46.75	1,908
2014	154,925.17	11,960	12,801	163,814	46.81	3,500
2015	176,813.39	9,933	10,631	190,936	46.88	4,073
2016	404,264.65	13,904	14,882	445,980	46.94	9,501
2017	999,973.89	11,764	12,591	1,127,379	47.00	23,987
	17,403,381.00	2,167,042	2,319,428	17,520,426		375,655

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -14						
2011	69,521.69	9,426	7,436	71,819	46.60	1,541
2012	411.79	48	38	432	46.68	9
2017	14,666.45	173	136	16,583	47.00	353
	84,599.93	9,647	7,610	88,834		1,903
	285,224,521.94	139,531,426	164,178,923	155,398,971		5,945,173
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.1 2.08

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ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1955	1,639,190.12	1,803,109	1,803,109			
1986	0.40			0		
1997	39,193.77	43,113	43,113			
1998	41,520.99	45,673	45,673			
2000	10.83	12	12			
2014	33,589.49	36,948	36,948			
2015	32,299.10	35,529	35,529			
2016	373.59	411	411			
	1,786,178.29	1,964,795	1,964,796			

CANE RUN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1956	1,184,900.77	1,303,391	1,303,391			
1997	43,063.97	47,370	47,370			
2016	373.59	411	411			
	1,228,338.33	1,351,172	1,351,172			

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ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1959	1,952,265.06	2,147,492	2,147,492			
1975	44.28	49	49			
1997	82,878.31	91,166	91,166			
2016	373.68	411	411			
	2,035,561.33	2,239,118	2,239,117			

CANE RUN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1964	1,814,704.93	1,996,175	1,996,175			
1966	107.89	119	119			
1969	301.74	332	332			
1994	19,409.75	21,351	21,351			
1997	97,687.75	107,457	107,457			
2009	99,942.00	109,936	109,936			
2012	80,618.11	88,680	88,680			
2013	1,018,709.71	1,120,581	1,120,581			
2016	373.61	411	411			
	3,131,855.49	3,445,042	3,445,041			

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ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2014	17,192.20	18,911	18,911			
2016	373.59	411	411			
	17,565.79	19,322	19,322			
CANE RUN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1967	2,209,914.99	2,430,906	2,430,906			
1997	460,252.28	506,278	506,278			
1998	77,110.41	84,821	84,821			
2012	213,621.33	234,983	234,983			
2014	155,851.67	171,437	171,437			
2015	28,789.01	31,668	31,668			
2016	124.53	137	137			
	3,145,664.22	3,460,230	3,460,231			
CANE RUN UNIT 5 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1979	5.68	6	6			
1980	5.63	6	6			
2015	9,932.90	10,926	10,926			
2016	249.06	274	274			
	10,193.27	11,212	11,213			

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ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CANE RUN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1968	25,970.52	28,568	28,568			
1970	2,318,410.10	2,550,251	2,550,251			
1973	157,004.65	172,705	172,705			
1977	65,482.34	72,031	72,031			
1978	104,011.35	114,412	114,412			
1983	1,000,000.00	1,100,000	1,100,000			
1984	147,868.83	162,656	162,656			
1987	240,188.77	264,208	264,208			
1997	67,252.33	73,978	73,978			
1998	6,924.37	7,617	7,617			
1999	0.21		0			
2001	583,023.78	641,326	641,326			
2002	675,474.89	743,022	743,022			
2003	74,876.34	82,364	82,364			
2004	181,731.32	199,904	199,904			
2006	46,381.08	51,019	51,019			
2007	1,124,191.86	1,236,611	1,236,611			
2009	1,407,414.03	1,548,155	1,548,155			
2010	143,677.89	158,046	158,046			
2011	762,918.87	839,211	839,211			
2013	70,027.02	77,030	77,030			
2014	3,870,067.88	4,257,075	4,257,075			
2015	31,265.63	34,392	34,392			
2016	249.06	274	274			
	13,104,413.12	14,414,855	14,414,854			



Attachment 1 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 6 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2014	85,553.36	94,109	94,109			
2016	373.59	411	411			
	85,926.95	94,520	94,520			
	24,545,696.79	27,000,266	27,000,266			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

Attachment 1 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	21,414,326.49	17,293,932	14,223,253	9,332,506	12.85	726,265
1973	7,875.43	6,326	5,203	3,460	12.90	268
1975	265,320.08	210,671	173,265	118,587	12.99	9,129
1976	1,821.92	1,438	1,183	821	13.04	63
1977	35,816.91	28,085	23,098	16,300	13.08	1,246
1978	121,581.83	94,704	77,889	55,851	13.12	4,257
1979	5,258.44	4,068	3,346	2,439	13.16	185
1980	40,473.88	31,083	25,564	18,957	13.20	1,436
1981	68,546.02	52,238	42,963	32,438	13.24	2,450
1982	350,502.00	264,967	217,920	167,632	13.28	12,623
1983	208,728.99	156,510	128,720	100,882	13.31	7,579
1984	13,324.05	9,902	8,144	6,513	13.35	488
1986	373,158.68	272,173	223,846	186,628	13.41	13,917
1987	186,502.84	134,636	110,730	94,423	13.44	7,026
1988	1,185.12	846	696	608	13.47	45
1989	64,563.44	45,581	37,488	33,532	13.50	2,484
1992	48,372.08	32,855	27,021	26,188	13.58	1,928
1993	23,285.15	15,582	12,815	12,798	13.61	940
1994	330,734.56	217,921	179,227	184,581	13.63	13,542
1995	272,815.11	176,787	145,397	154,700	13.65	11,333
1996	449,017.28	285,851	235,096	258,823	13.67	18,934
1997	775,321.29	484,190	398,218	454,635	13.69	33,209
1998	5,657,245.57	3,459,225	2,845,011	3,377,959	13.71	246,387
1999	3,906,667.89	2,335,172	1,920,543	2,376,792	13.73	173,109
2000	203,312.67	118,585	97,529	126,115	13.75	9,172
2001	962,802.63	546,476	449,445	609,638	13.77	44,273
2002	496,398.14	273,712	225,112	320,926	13.78	23,289
2003	2,979,926.02	1,590,020	1,307,699	1,970,220	13.80	142,770
2004	2,902,846.86	1,494,481	1,229,124	1,964,008	13.81	142,216
2005	298,953.89	147,798	121,555	207,294	13.83	14,989
2006	1,876,339.42	886,497	729,092	1,334,881	13.84	96,451
2007	141,819.17	63,600	52,307	103,694	13.86	7,482

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## LOUISVILLE GAS AND ELECTRIC COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
2008	3,673,504.84	1,554,315	1,278,334	2,762,522	13.87	199,172
2009	101,933.21	40,256	33,108	79,018	13.89	5,689
2010	11,986.69	4,370	3,594	9,591	13.90	690
2011	3,542,654.92	1,173,012	964,734	2,932,186	13.91	210,797
2012	162,731.37	47,835	39,342	139,663	13.93	10,026
2013	6,800,891.07	1,722,570	1,416,714	6,064,267	13.94	435,026
2014	448,194.73	93,387	76,805	416,209	13.95	29,836
2015	121,894,793.03	19,166,006	15,762,925	118,321,347	13.97	8,469,674
2016	383,790.87	38,430	31,606	390,564	13.98	27,937
2017	630,818.53	22,552	18,548	675,353	13.99	48,274
	182,136,143.11	54,598,645	44,904,210	155,445,547		11,206,606
MILL CREEK UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1991	5,546,971.24	3,818,607	3,803,553	2,298,116	13.56	169,478
1997	2,685,050.95	1,676,822	1,670,211	1,283,345	13.69	93,743
1998	39.61	24	24	20	13.71	1
2001	9,599.04	5,448	5,427	5,132	13.77	373
2002	2,876,370.68	1,586,022	1,579,769	1,584,238	13.78	114,966
2003	5,225,116.30	2,788,002	2,777,011	2,970,617	13.80	215,262
2004	100,971.20	51,983	51,778	59,290	13.81	4,293
2005	54,427.99	26,908	26,802	33,069	13.83	2,391
2008	430,882.82	182,313	181,594	292,377	13.87	21,080
	16,929,429.83	10,136,129	10,096,169	8,526,204		621,587

Attachment 1 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1975	17,054,608.27	13,058,696	6,248,152	12,511,917	14.53	861,109
1979	327,798.84	243,816	116,658	243,921	14.75	16,537
1980	2,634.46	1,944	930	1,968	14.80	133
1981	148,305.42	108,512	51,919	111,217	14.85	7,489
1982	70,679.74	51,257	24,525	53,223	14.90	3,572
1983	83,301.87	59,869	28,645	62,987	14.94	4,216
1984	80,377.49	57,201	27,369	61,046	14.99	4,072
1986	231,601.12	161,463	77,255	177,507	15.07	11,779
1987	20,698.83	14,270	6,828	15,941	15.11	1,055
1988	963.59	656	314	746	15.15	49
1989	64,563.44	43,429	20,779	50,240	15.19	3,307
1992	52,695.31	33,992	16,264	41,701	15.29	2,727
1993	4,287.61	2,721	1,302	3,414	15.33	223
1995	154,316.73	94,570	45,249	124,500	15.39	8,090
1996	46,271.80	27,823	13,312	37,587	15.41	2,439
1997	648,626.26	381,874	182,714	530,775	15.44	34,377
1998	3,474,151.24	1,999,711	956,795	2,864,771	15.47	185,182
1999	1,444,123.25	811,567	388,308	1,200,228	15.49	77,484
2001	2,429,671.48	1,291,446	617,914	2,054,725	15.54	132,222
2002	5,996,535.49	3,089,655	1,478,297	5,117,892	15.56	328,913
2003	2,880,639.68	1,433,426	685,847	2,482,857	15.58	159,362
2004	1,373,435.07	657,793	314,732	1,196,046	15.60	76,670
2005	1,683,302.66	772,427	369,581	1,482,052	15.62	94,882
2006	352,406.11	154,101	73,732	313,915	15.64	20,071
2008	1,251,577.09	486,910	232,970	1,143,765	15.68	72,944
2009	412,257.46	149,223	71,398	382,085	15.70	24,337
2010	4,479,120.12	1,492,989	714,346	4,212,687	15.71	268,153
2011	410,920.22	123,901	59,283	392,730	15.73	24,967
2012	4,552,070.67	1,213,864	580,794	4,426,484	15.75	281,047
2014	2,660,793.03	497,305	237,944	2,688,928	15.78	170,401

Attachment 1 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2015	141,800,521.60	19,895,322	9,519,250	146,461,323	15.80	9,269,704
2016	3,688,099.88	327,677	156,783	3,900,127	15.82	246,531
2017	620,928.88	19,692	9,422	673,600	15.83	42,552
	198,502,284.71	48,759,102	23,329,610	195,022,903		12,436,596
MILL CREEK UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2002	203,535.72	104,870	21,603	202,286	15.56	13,000
2005	6,998.17	3,211	661	7,037	15.62	451
2008	332,266.71	129,264	26,628	338,865	15.68	21,611
2015	111,645,216.21	15,664,382	3,226,865	119,582,873	15.80	7,568,536
2016	34,447.60	3,061	631	37,262	15.82	2,355
2017	2,599,527.05	82,439	16,982	2,842,497	15.83	179,564
	114,821,991.46	15,987,227	3,293,371	123,010,820		7,785,517
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1979	4,767.06	3,299	2,734	2,510	17.73	142
1980	3,428,357.32	2,350,019	1,947,582	1,823,612	17.81	102,393
1981	11,318.35	7,681	6,366	6,085	17.89	340
1982	44,978,625.60	30,213,807	25,039,735	24,436,753	17.96	1,360,621
1984	1,957,212.86	1,286,012	1,065,784	1,087,150	18.10	60,064
1985	1,704.37	1,107	917	957	18.17	53
1986	608,706.59	390,297	323,459	346,118	18.24	18,976

Attachment 1 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1987	123,117.61	77,927	64,582	70,847	18.30	3,871
1988	401,560.78	250,714	207,780	233,937	18.36	12,742
1990	65,980.65	39,984	33,137	39,442	18.48	2,134
1992	63,366.14	37,145	30,784	38,919	18.59	2,094
1993	72,295.22	41,613	34,487	45,038	18.64	2,416
1994	175,632.11	99,163	82,181	111,014	18.69	5,940
1995	2,177,981.40	1,205,197	998,809	1,396,971	18.73	74,585
1996	261,791.90	141,688	117,424	170,547	18.78	9,081
1997	641,399.71	339,139	281,062	424,478	18.82	22,555
1998	186,673.04	96,249	79,766	125,574	18.86	6,658
1999	499,059.76	250,394	207,514	341,451	18.90	18,066
2000	9,899.82	4,822	3,996	6,894	18.94	364
2001	321,317.64	151,510	125,564	227,885	18.98	12,007
2002	1,558,350.90	709,982	588,399	1,125,787	19.01	59,221
2003	18,848,257.17	8,261,719	6,846,911	13,886,172	19.05	728,933
2004	52,849,370.86	22,202,655	18,400,481	39,733,826	19.08	2,082,486
2005	107,671.37	43,168	35,776	82,663	19.11	4,326
2006	958,853.85	365,035	302,523	752,216	19.14	39,301
2007	1,996,474.13	716,353	593,679	1,602,443	19.17	83,591
2008	46,235.80	15,517	12,860	38,000	19.20	1,979
2009	1,282,542.79	398,494	330,252	1,080,545	19.23	56,191
2010	98,917.56	28,083	23,274	85,535	19.26	4,441
2011	2,020,997.52	515,959	427,602	1,795,496	19.29	93,079
2012	1,346,461.45	302,205	250,453	1,230,655	19.31	63,731
2013	11,697,943.12	2,232,552	1,850,231	11,017,507	19.34	569,675
2014	190,039.04	29,400	24,365	184,678	19.37	9,534
2015	864,249.38	100,020	82,892	867,783	19.39	44,754
2016	126,466,623.40	9,167,566	7,597,633	131,515,653	19.42	6,772,176
2017	1,189,192.61	29,576	24,511	1,283,601	19.45	65,995
	277,512,948.88	82,106,051	68,045,505	237,218,739		12,394,515

Attachment 1 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1982	612,880.78	411,695	120,512	553,657	17.96	30,827
1996	185,176.23	100,221	29,337	174,357	18.78	9,284
2001	1,482,747.00	699,154	204,657	1,426,365	18.98	75,151
2003	765,122.16	335,374	98,171	743,463	19.05	39,027
2004	1,973,751.17	829,197	242,723	1,928,403	19.08	101,069
2007	72,067.10	25,858	7,569	71,705	19.17	3,740
2016	144,698,844.87	10,489,219	3,070,416	156,098,314	19.42	8,038,018
2017	546,111.42	13,582	3,976	596,747	19.45	30,681
	150,336,700.73	12,904,300	3,777,361	161,593,010		8,327,797

MILL CREEK UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 60-R1  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -10

1980	440,249.54	282,540	272,557	211,718	20.57	10,293
1981	227,438.94	144,315	139,216	110,967	20.68	5,366
1982	333,336.91	208,973	201,589	165,081	20.79	7,940
1984	75,257,757.35	46,016,055	44,390,163	38,393,370	20.99	1,829,127
1985	332,766.67	200,735	193,642	172,401	21.09	8,175
1986	8,768,653.94	5,216,876	5,032,547	4,612,972	21.18	217,798
1987	376,721.61	220,797	212,996	201,398	21.28	9,464
1988	462,429.35	266,956	257,524	251,149	21.36	11,758
1989	811,031.27	460,654	444,378	447,757	21.45	20,874
1990	1,327,667.49	741,404	715,208	745,226	21.53	34,613
1991	5,021,081.98	2,753,918	2,656,613	2,866,577	21.61	132,650
1992	844,777.73	454,564	438,503	490,753	21.69	22,626
1993	114,757.39	60,505	58,367	67,866	21.77	3,117
1994	250,426.34	129,267	124,700	150,769	21.84	6,903
1995	797,416.49	402,396	388,178	488,980	21.91	22,318
1996	3,239,846.39	1,596,561	1,540,149	2,023,682	21.97	92,111

Attachment 1 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1997	876,303.85	420,584	405,723	558,211	22.04	25,327
1998	3,656,385.26	1,707,269	1,646,946	2,375,078	22.10	107,470
1999	1,833,933.14	831,239	801,869	1,215,458	22.16	54,849
2000	5,871,514.94	2,578,558	2,487,449	3,971,217	22.21	178,803
2001	25,318,630.11	10,736,087	10,356,747	17,493,746	22.27	785,530
2002	4,879,231.04	1,992,663	1,922,256	3,444,898	22.32	154,341
2003	62,520,901.01	24,501,066	23,635,366	45,137,625	22.37	2,017,775
2004	1,326,226.15	496,578	479,032	979,816	22.42	43,703
2005	2,556,930.89	910,165	878,006	1,934,618	22.47	86,098
2006	9,814,897.13	3,307,149	3,190,297	7,606,090	22.51	337,898
2007	928,271.54	293,719	283,341	737,758	22.56	32,702
2008	3,687,741.26	1,086,740	1,048,342	3,008,173	22.60	133,105
2009	2,114,686.17	574,770	554,462	1,771,693	22.64	78,255
2010	3,987,749.56	987,626	952,730	3,433,794	22.68	151,402
2011	6,739,165.81	1,490,400	1,437,739	5,975,343	22.73	262,884
2012	4,910,365.62	952,051	918,412	4,482,990	22.76	196,968
2013	749,585.26	123,063	118,715	705,829	22.80	30,957
2014	207,447,357.68	27,424,126	26,455,145	201,736,948	22.84	8,832,616
2015	5,063,304.43	496,644	479,096	5,090,539	22.88	222,489
2016	6,021,634.43	365,832	352,906	6,270,892	22.92	273,599
2017	12,545,463.90	265,374	255,998	13,544,013	22.95	590,153
	471,456,638.57	140,698,219	135,726,909	382,875,393		17,032,057

MILL CREEK UNIT 4 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 60-R1  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -10

1983	4,903,950.91	3,037,340	1,365,103	4,029,243	20.89	192,879
1988	230,585.19	133,115	59,827	193,816	21.36	9,074
1989	7,208.39	4,094	1,840	6,089	21.45	284



Attachment 1 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1996	3,808,915.50	1,876,992	843,596	3,346,211	21.97	152,308
1997	68,399.24	32,828	14,754	60,485	22.04	2,744
2000	21,635,151.15	9,501,380	4,270,302	19,528,365	22.21	879,260
2001	1,393,120.25	590,737	265,501	1,266,931	22.27	56,890
2002	5,020,125.34	2,050,204	921,444	4,600,694	22.32	206,124
2003	527,503.85	206,721	92,909	487,346	22.37	21,786
2004	43,152.01	16,157	7,262	40,206	22.42	1,793
2005	198,430.50	70,633	31,745	186,528	22.47	8,301
2006	419,388.57	141,314	63,512	397,815	22.51	17,673
2007	383,959.54	121,491	54,603	367,753	22.56	16,301
2008	7,529.57	2,219	997	7,285	22.60	322
2009	100,088.52	27,204	12,227	97,871	22.64	4,323
2010	55,099.59	13,646	6,133	54,476	22.68	2,402
2011	2,128,403.02	470,707	211,555	2,129,689	22.73	93,695
2012	10,357,724.83	2,008,218	902,574	10,490,923	22.76	460,937
2013	108,472.50	17,808	8,004	111,316	22.80	4,882
2014	141,385,875.63	18,690,930	8,400,455	147,124,009	22.84	6,441,507
2015	12,158.39	1,193	536	12,838	22.88	561
2016	226,721.31	13,774	6,191	243,203	22.92	10,611
2017	13,327,284.78	281,912	126,703	14,533,311	22.95	633,260
	206,349,248.58	39,310,617	17,667,770	209,316,403		9,217,917

TRIMBLE COUNTY UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 60-R1  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -14

1990	128,938,346.70	64,890,080	60,308,416	86,681,299	27.00	3,210,418
1992	38,267.84	18,443	17,141	26,485	27.28	971
1994	196,865.96	90,393	84,011	140,417	27.55	5,097
1995	12,880.29	5,761	5,354	9,329	27.68	337

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -14						
1996	434,526.73	189,000	175,655	319,705	27.80	11,500
1997	1,429,634.78	603,770	561,140	1,068,644	27.92	38,275
1998	5,164,667.09	2,113,809	1,964,560	3,923,160	28.03	139,963
1999	300,546.33	118,924	110,527	232,096	28.14	8,248
2000	82,881.85	31,621	29,388	65,097	28.25	2,304
2001	475,951.02	174,674	162,341	380,243	28.35	13,412
2002	36,738,757.54	12,926,098	12,013,431	29,868,753	28.45	1,049,868
2003	5,176,645.95	1,739,195	1,616,396	4,284,980	28.55	150,087
2004	426,942.12	136,475	126,839	359,875	28.64	12,565
2005	3,353,308.40	1,013,875	942,289	2,880,483	28.73	100,260
2006	283,707.42	80,688	74,991	248,436	28.82	8,620
2007	272,649.64	72,490	67,372	243,449	28.90	8,424
2008	4,413,630.64	1,087,416	1,010,637	4,020,902	28.98	138,747
2009	2,660,534.52	600,900	558,473	2,474,537	29.06	85,153
2010	9,483,989.61	1,936,925	1,800,165	9,011,583	29.14	309,251
2011	10,795,021.22	1,958,428	1,820,150	10,486,174	29.22	358,870
2012	588,820.22	92,821	86,267	584,988	29.29	19,972
2013	3,422,355.95	453,353	421,343	3,480,142	29.36	118,533
2014	404,146.80	42,880	39,852	420,875	29.43	14,301
2015	85,910,747.57	6,710,729	6,236,908	91,701,345	29.50	3,108,520
2016	2,569,112.46	123,331	114,623	2,814,165	29.57	95,170
2017	19,342,589.55	315,323	293,059	21,757,493	29.64	734,058
	322,917,528.20	97,527,402	90,641,330	277,484,652		9,742,924

TRIMBLE COUNTY UNIT 1 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 60-R1  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -14

1990	50,010,558.20	25,168,534	28,728,586	28,283,450	27.00	1,047,535
1994	253,366.21	116,335	132,790	156,047	27.55	5,664

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -14						
1996	7,760.87	3,376	3,854	4,994	27.80	180
1997	146,964.06	62,067	70,846	96,693	27.92	3,463
1998	546,174.12	223,540	255,159	367,479	28.03	13,110
1999	139,582.70	55,232	63,044	96,080	28.14	3,414
2002	1,958,503.95	689,077	786,546	1,446,149	28.45	50,831
2004	3,912.29	1,251	1,428	3,032	28.64	106
2005	4,281,077.44	1,294,387	1,477,476	3,402,952	28.73	118,446
2006	4,579,814.50	1,302,532	1,486,773	3,734,215	28.82	129,570
2007	850,100.00	226,017	257,987	711,127	28.90	24,606
2010	33,337.92	6,809	7,772	30,233	29.14	1,038
2012	552,605.79	87,112	99,434	530,537	29.29	18,113
2015	89,147.45	6,964	7,949	93,679	29.50	3,176
2016	3,384,658.53	162,482	185,465	3,673,046	29.57	124,215
	66,837,564.03	29,405,715	33,565,110	42,629,713		1,543,467

TRIMBLE COUNTY UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 60-R1  
PROBABLE RETIREMENT YEAR.. 6-2066  
NET SALVAGE PERCENT.. -14

2011	127,801,331.09	16,632,372	23,884,488	121,809,030	40.35	3,018,811
2012	3,547,408.00	396,761	569,758	3,474,287	40.54	85,700
2013	749,362.16	69,922	100,410	753,863	40.72	18,513
2014	3,433,135.22	254,160	364,980	3,548,794	40.89	86,789
2015	4,526,898.46	243,067	349,050	4,811,614	41.07	117,156
2016	2,526,423.25	82,746	118,825	2,761,297	41.24	66,957
2017	3,863,446.73	43,206	62,045	4,342,284	41.40	104,886
	146,448,004.91	17,722,234	25,449,556	141,501,170		3,498,812

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -14						
2011	14,418,804.49	1,876,498	2,930,696	13,506,741	40.35	334,740
2012	298,031.71	33,333	52,059	287,697	40.54	7,097
2013	141,070.30	13,163	20,558	140,262	40.72	3,445
2014	275,467.84	20,393	31,850	282,184	40.89	6,901
2016	18,889.14	619	967	20,567	41.24	499
	15,152,263.48	1,944,006	3,036,129	14,237,451		352,682
	2,169,400,746.49	551,099,647	459,533,030	1,948,862,005		94,160,477
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 4.34

Attachment 1 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1972	411,750.29	378,477	231,546	180,204	4.00	45,051
	411,750.29	378,477	231,546	180,204		45,051
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1982	947,826.39	909,402	635,948	311,878	1.50	207,919
	947,826.39	909,402	635,948	311,878		207,919
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1990	4,867,827.96	3,996,000	1,858,074	3,009,754	6.00	501,626
	4,867,827.96	3,996,000	1,858,074	3,009,754		501,626

Attachment 1 to Response to KIUC-1 Question No. 26

Spanos

LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
2011	5,057,242.50	3,130,686	614,262	4,442,980	4.00	1,110,745
	5,057,242.50	3,130,686	614,262	4,442,980		1,110,745
	11,284,647.14	8,414,565	3,339,830	7,944,816		1,865,341
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 16.53

Attachment 1 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	9,558,559.29	8,000,629	7,216,155	3,298,260	12.48	264,284
1975	33,622.25	27,621	24,913	12,072	12.78	945
1988	9,480.76	6,975	6,291	4,138	13.66	303
1992	27,075.30	18,932	17,076	12,707	13.83	919
1993	971,441.12	669,202	603,586	465,000	13.87	33,526
1994	185,064.18	125,477	113,174	90,397	13.91	6,499
1995	28,446.40	18,965	17,105	14,186	13.94	1,018
1996	254,031.63	166,350	150,039	129,396	13.97	9,262
1999	18,356.35	11,278	10,172	10,020	14.06	713
2002	180,996.96	102,521	92,469	106,628	14.13	7,546
2003	271,428.49	148,808	134,217	164,354	14.15	11,615
2004	691,281.91	365,430	329,599	430,811	14.17	30,403
2007	200,644.13	92,360	83,304	137,405	14.23	9,656
2008	175,609.64	76,185	68,715	124,456	14.25	8,734
2012	326,557.97	98,281	88,644	270,569	14.31	18,908
2013	6,506,511.77	1,688,088	1,522,568	5,634,595	14.32	393,477
2015	6,242,518.01	1,005,501	906,910	5,959,860	14.34	415,611
2017	289,718.68	10,517	9,486	309,205	14.36	21,532
	25,971,344.84	12,633,120	11,394,423	17,174,056		1,234,951

MILL CREEK UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2034  
NET SALVAGE PERCENT.. -10

1975	10,010,798.61	7,982,290	7,471,761	3,540,118	14.21	249,129
1977	32,117.17	25,216	23,603	11,726	14.45	811
1986	8,428.02	6,083	5,694	3,577	15.25	235
1988	95,857.98	67,580	63,258	42,186	15.38	2,743
1995	666,220.77	422,015	395,024	337,819	15.74	21,462
1996	37,365.50	23,203	21,719	19,383	15.79	1,228

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## LOUISVILLE GAS AND ELECTRIC COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1997	333,008.13	202,459	189,510	176,799	15.83	11,169
1999	7,342.02	4,259	3,987	4,090	15.90	257
2002	1,065,664.45	566,234	530,019	642,212	16.00	40,138
2003	1,519,049.93	779,300	729,458	941,497	16.03	58,733
2005	196,319.25	92,779	86,845	129,106	16.09	8,024
2007	109,533.51	46,732	43,743	76,744	16.13	4,758
2008	56,103.77	22,466	21,029	40,685	16.16	2,518
2010	57,422.60	19,677	18,419	44,746	16.20	2,762
2011	266,698.44	82,633	77,348	216,020	16.22	13,318
2012	5,789,721.97	1,587,779	1,486,228	4,882,466	16.23	300,830
2013	75,226.48	17,664	16,534	66,215	16.25	4,075
2014	350,971.22	67,218	62,919	323,149	16.27	19,862
2015	7,505,834.09	1,083,820	1,014,501	7,241,916	16.28	444,835
2016	23,846.81	2,170	2,031	24,200	16.30	1,485
2017	53,605.89	1,720	1,610	57,356	16.31	3,517
	28,261,136.61	13,103,297	12,265,240	18,822,010		1,191,889

MILL CREEK UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2038  
NET SALVAGE PERCENT.. -10

1978	2,296,618.42	1,688,540	1,863,054	663,227	17.31	38,315
1982	18,526,289.24	13,056,162	14,405,541	5,973,377	17.92	333,336
1989	2,208.14	1,420	1,567	862	18.73	46
1993	27,779.22	16,681	18,405	12,152	19.09	637
1994	904,453.22	532,788	587,853	407,046	19.16	21,245
1995	96,282.76	55,522	61,260	44,651	19.24	2,321
1996	1,108,386.56	625,146	689,756	529,469	19.31	27,419
1997	174,257.56	95,989	105,910	85,774	19.37	4,428
1999	7,342.02	3,832	4,228	3,848	19.50	197



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## LOUISVILLE GAS AND ELECTRIC COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
2003	93,997.54	42,816	47,241	56,156	19.71	2,849
2004	1,744,925.53	761,913	840,658	1,078,760	19.75	54,621
2006	107,652.56	42,508	46,901	71,517	19.84	3,605
2007	23,053.86	8,577	9,463	15,896	19.88	800
2008	1,168,159.07	406,271	448,260	836,715	19.92	42,004
2009	159,202.21	51,276	56,575	118,547	19.95	5,942
2010	260,400.84	76,546	84,457	201,984	19.99	10,104
2011	380,117.96	100,447	110,828	307,301	20.02	15,350
2012	3,017,515.58	700,166	772,529	2,546,738	20.05	127,019
2013	1,093,522.18	215,796	238,099	964,775	20.08	48,047
2014	78,875.74	12,647	13,954	72,809	20.10	3,622
2015	2,986,643.68	356,456	393,296	2,892,012	20.13	143,667
2016	475,678.68	35,576	39,253	483,994	20.15	24,020
2017	140,774.32	3,673	4,053	150,799	20.17	7,476
	34,874,136.89	18,890,748	20,843,142	17,518,409		917,070

MILL CREEK UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -10

1984	26,543,252.72	17,216,644	17,293,775	11,903,803	20.96	567,930
1989	2,208.14	1,325	1,331	1,098	21.78	50
1990	10,208.27	6,016	6,043	5,186	21.93	236
1991	2,277,121.66	1,317,543	1,323,446	1,181,388	22.06	53,553
1992	1,626,712.57	923,000	927,135	862,249	22.19	38,858
1993	30,320.47	16,854	16,930	16,423	22.31	736
1994	51,864.99	28,198	28,324	28,727	22.43	1,281
1996	209,000.84	108,322	108,807	121,094	22.65	5,346
1997	474,920.55	239,709	240,783	281,630	22.75	12,379
1998	63,359.58	31,088	31,227	38,468	22.85	1,684

Attachment 1 to Response to KIUC-1 Question No. 26

Spanos

LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1999	7,342.02	3,495	3,511	4,566	22.94	199
2000	2,816.43	1,298	1,304	1,794	23.02	78
2001	732,712.71	325,924	327,384	478,600	23.11	20,710
2003	253,031.34	103,877	104,342	173,992	23.26	7,480
2005	1,800,731.23	671,097	674,104	1,306,701	23.40	55,842
2006	906,191.19	319,368	320,799	676,012	23.46	28,816
2008	560,545.24	172,648	173,421	443,178	23.58	18,795
2009	25,026.43	7,096	7,128	20,401	23.64	863
2011	3,696,430.48	852,737	856,557	3,209,516	23.74	135,194
2012	2,267,042.35	457,154	459,202	2,034,545	23.79	85,521
2013	139,939.53	23,900	24,007	129,926	23.83	5,452
2014	12,071,479.73	1,659,828	1,667,264	11,611,364	23.87	486,442
2015	873,461.09	88,971	89,370	871,438	23.91	36,447
2016	17,756.85	1,122	1,127	18,406	23.95	769
2017	414,559.92	9,129	9,170	446,846	23.98	18,634
	55,058,036.33	24,586,343	24,696,491	35,867,349		1,583,295

TRIMBLE COUNTY UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -14

1990	39,208,203.86	21,355,501	24,629,889	20,067,463	27.26	736,151
1994	38,695.05	19,133	22,067	22,046	28.24	781
1996	35,401.53	16,545	19,082	21,276	28.67	742
1997	231,629.41	104,973	121,068	142,989	28.87	4,953
1998	17,799.41	7,809	9,006	11,285	29.06	388
2000	61,094.28	24,938	28,762	40,886	29.42	1,390
2001	172,557.22	67,694	78,073	118,642	29.58	4,011
2002	1,635,647.75	614,268	708,452	1,156,186	29.74	38,876
2003	257,463.44	92,294	106,445	187,063	29.89	6,258

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -14						
2005	65,186.67	20,982	24,199	50,114	30.17	1,661
2007	14,260,066.39	4,023,965	4,640,950	11,615,526	30.43	381,713
2008	40,206.06	10,513	12,125	33,710	30.54	1,104
2009	57,074.38	13,650	15,743	49,322	30.66	1,609
2010	670,352.58	144,946	167,170	597,032	30.76	19,409
2011	481,291.72	92,407	106,576	442,097	30.86	14,326
2012	38,994.69	6,498	7,494	36,960	30.96	1,194
2013	52,600.67	7,353	8,480	51,484	31.05	1,658
2014	195,870.01	21,863	25,215	198,077	31.14	6,361
2016	198,565.22	10,091	11,638	214,726	31.29	6,862
2017	1,818,876.48	31,248	36,039	2,037,480	31.37	64,950
	59,537,576.82	26,686,671	30,778,475	37,094,363		1,294,397
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -14						
1990	4,145,218.19	1,991,110	2,173,456	2,552,093	33.66	75,820
2011	16,253,511.69	2,317,978	2,530,258	15,998,745	43.08	371,373
2012	15,127.01	1,853	2,023	15,222	43.37	351
2014	557,510.81	44,934	49,049	586,513	43.90	13,360
2015	136,494.28	7,990	8,722	146,882	44.15	3,327
2016	554,322.02	19,855	21,673	610,254	44.39	13,748
2017	304,834.06	3,698	4,037	343,474	44.62	7,698
	21,967,018.06	4,387,418	4,789,217	20,253,184		485,677
	225,669,249.55	100,287,597	104,766,988	146,729,371		6,707,279
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.9 2.97

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	4,720,222.42	3,964,746	4,276,341	915,903	12.96	70,672
1974	782,485.11	649,251	700,277	160,457	13.14	12,211
1975	176,219.38	145,298	156,717	37,124	13.22	2,808
1985	6,939.48	5,293	5,709	1,924	13.80	139
1986	10,096.51	7,623	8,222	2,884	13.85	208
1987	44,680.97	33,386	36,010	13,139	13.89	946
1988	88,192.17	65,199	70,323	26,688	13.92	1,917
1989	96,763.03	70,695	76,251	30,188	13.96	2,162
1993	23,071.28	15,968	17,223	8,155	14.09	579
1994	178,344.24	121,493	131,041	65,137	14.12	4,613
1996	0.30		0			
1997	1,313,417.99	847,409	914,008	530,752	14.19	37,403
1998	147,043.85	92,892	100,193	61,556	14.21	4,332
2000	6,796,392.22	4,094,024	4,415,779	3,060,252	14.25	214,755
2001	216,842.59	127,111	137,101	101,426	14.27	7,108
2004	12,633.27	6,707	7,234	6,662	14.32	465
2008	4,667.04	2,032	2,192	2,942	14.38	205
2011	261,938.32	89,188	96,197	191,935	14.41	13,320
2013	19,456.75	5,073	5,472	15,931	14.42	1,105
2015	3,149,356.34	509,528	549,573	2,914,719	14.44	201,850
2017	533,319.71	19,618	21,160	565,492	14.45	39,134
	18,582,082.97	10,872,534	11,727,023	8,713,268		615,932

MILL CREEK UNIT 1 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 65-R3  
PROBABLE RETIREMENT YEAR.. 6-2032  
NET SALVAGE PERCENT.. -10

1983	202,167.22	157,056	220,362	2,022	13.71	147
	202,167.22	157,056	220,362	2,022		147

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1975	4,594,976.40	3,676,068	3,972,831	1,081,643	14.77	73,232
1981	19,704.77	15,021	16,234	5,442	15.30	356
1983	8,343.81	6,245	6,749	2,429	15.43	157
1984	66,767.91	49,469	53,463	19,982	15.50	1,289
1986	19,863.78	14,405	15,568	6,282	15.62	402
1987	1,136.02	815	881	369	15.67	24
1988	82,230.58	58,254	62,957	27,497	15.72	1,749
1989	99,084.22	69,306	74,901	34,092	15.77	2,162
1990	46,374.58	32,001	34,584	16,428	15.82	1,038
1991	78,172.89	53,182	57,475	28,515	15.86	1,798
1993	74,345.76	49,027	52,985	28,795	15.94	1,806
1994	137,636.61	89,205	96,406	54,994	15.98	3,441
1997	1,229,516.67	751,201	811,844	540,624	16.08	33,621
1998	497,415.48	297,095	321,079	226,078	16.11	14,033
2001	318,180.75	175,321	189,474	160,524	16.19	9,915
2002	32,290.53	17,241	18,633	16,887	16.21	1,042
2005	3,582.67	1,701	1,838	2,103	16.28	129
2008	12,413.17	4,995	5,398	8,256	16.33	506
2012	195,890.66	53,943	58,298	157,182	16.38	9,596
2013	74,934.03	17,694	19,122	63,305	16.39	3,862
2014	46,004.41	8,880	9,597	41,008	16.40	2,500
2015	943,364.81	136,717	147,754	889,947	16.41	54,232
2016	4,342,229.81	399,837	432,115	4,344,338	16.42	264,576
2017	222,731.66	7,235	7,819	237,186	16.43	14,436
	13,147,191.98	5,984,858	6,468,006	7,993,905		495,902

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2015	2,694,916.35	390,561	765,601	2,198,807	16.41	133,992
	2,694,916.35	390,561	765,601	2,198,807		133,992
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1982	13,739,330.10	9,714,654	12,091,486	3,021,777	18.60	162,461
1987	9,969.82	6,628	8,250	2,717	19.10	142
1988	3,231.24	2,119	2,637	917	19.18	48
1989	392,292.18	253,441	315,449	116,072	19.26	6,027
1990	150,092.97	95,446	118,798	46,304	19.34	2,394
1991	60,001.02	37,539	46,723	19,278	19.41	993
1993	94,815.20	57,217	71,216	33,081	19.55	1,692
1994	6,239.17	3,693	4,597	2,267	19.61	116
1997	151,399.17	83,814	104,320	62,219	19.77	3,147
2007	7,967.19	2,978	3,707	5,057	20.17	251
2009	173,735.34	56,184	69,930	121,179	20.22	5,993
2012	84,503.54	19,710	24,532	68,422	20.29	3,372
2013	10,937.97	2,166	2,696	9,336	20.31	460
2014	39,504.05	6,354	7,909	35,546	20.32	1,749
2015	142,860.84	17,140	21,334	135,813	20.34	6,677
2016	11,667,104.04	875,138	1,089,253	11,744,561	20.36	576,845
2017	57,028.30	1,503	1,871	60,860	20.37	2,988
	26,791,012.14	11,235,724	13,984,708	15,485,405		775,355

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1982	1,013,024.76	716,278	683,415	430,912	18.60	23,167
1993	75,852.16	45,774	43,674	39,763	19.55	2,034
2016	8,703,304.86	652,826	622,874	8,950,761	20.36	439,625
	9,792,181.78	1,414,878	1,349,963	9,421,437		464,826
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1975	610,264.79	441,864	516,606	154,685	20.12	7,688
1981	2,134,007.29	1,442,482	1,686,479	660,929	21.38	30,913
1983	429,885.94	283,238	331,148	141,727	21.72	6,525
1984	16,995,052.01	11,046,240	12,914,724	5,779,834	21.88	264,161
1985	68,296.45	43,775	51,180	23,947	22.03	1,087
1986	1,536,512.19	970,205	1,134,316	555,847	22.18	25,061
1987	30,412.62	18,916	22,116	11,338	22.31	508
1988	429,640.93	263,014	307,503	165,102	22.44	7,357
1989	432,858.98	260,523	304,591	171,554	22.57	7,601
1991	89,579.56	52,024	60,824	37,714	22.79	1,655
1994	6,239.17	3,406	3,982	2,881	23.09	125
1996	14,195.63	7,387	8,637	6,979	23.27	300
1997	46,174.62	23,408	27,367	23,425	23.35	1,003
2000	70,461.55	32,630	38,149	39,358	23.56	1,671
2001	24,217.50	10,823	12,654	13,986	23.63	592
2002	106,974.51	46,010	53,793	63,879	23.69	2,696
2005	5,395.13	2,020	2,362	3,573	23.86	150
2007	8,334.63	2,770	3,239	5,930	23.95	248
2008	492,580.23	152,262	178,017	363,821	24.00	15,159
2009	58,526.04	16,670	19,490	44,889	24.04	1,867
2011	70,789.13	16,415	19,192	58,676	24.11	2,434

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2012	1,135,269.23	230,003	268,908	979,888	24.14	40,592
2013	54,373.95	9,335	10,914	48,897	24.17	2,023
2014	2,354,305.36	325,582	380,655	2,209,081	24.20	91,284
2015	2,913,999.33	297,621	347,964	2,857,435	24.23	117,930
2016	23,297.30	1,493	1,746	23,881	24.25	985
2017	860,990.24	18,733	21,902	925,188	24.28	38,105
	31,002,634.31	16,018,849	18,728,455	15,374,443		669,720
MILL CREEK UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2003	53,899.52	22,234	51,127	8,162	23.75	344
2014	1,613,417.17	223,123	513,074	1,261,685	24.20	52,136
	1,667,316.69	245,357	564,201	1,269,847		52,480
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -14						
1990	44,621,984.19	24,283,873	26,683,021	24,186,041	28.65	844,190
1992	7,925.03	4,122	4,529	4,505	29.08	155
1993	36,015.56	18,285	20,091	20,966	29.28	716
1994	3,105,541.63	1,536,604	1,688,414	1,851,903	29.47	62,840
1996	16,791.24	7,857	8,633	10,509	29.83	352
1997	11,557.40	5,247	5,765	7,410	29.99	247
1998	51,241.29	22,523	24,748	33,667	30.15	1,117
2000	79,034.14	32,336	35,531	54,568	30.44	1,793



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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -14						
2001	17,727.44	6,972	7,661	12,548	30.57	410
2003	31,908.05	11,468	12,601	23,774	30.82	771
2005	22,378.23	7,228	7,942	17,569	31.04	566
2009	249,300.73	59,839	65,751	218,452	31.42	6,953
2010	119,663.51	25,950	28,514	107,903	31.50	3,425
2011	694,741.82	133,809	147,029	644,977	31.58	20,424
2013	33,727.78	4,730	5,197	33,252	31.72	1,048
2015	15,555,328.27	1,281,392	1,407,988	16,325,086	31.84	512,723
2016	145,099.43	7,384	8,114	157,300	31.89	4,933
2017	298,835.86	5,144	5,652	335,021	31.95	10,486
	65,098,801.60	27,454,763	30,167,182	44,045,452		1,473,149
TRIMBLE COUNTY UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -14						
1979	71,999.18	47,727	76,325	5,754	25.40	227
1990	2,664,921.03	1,450,285	2,319,289	718,721	28.65	25,086
	2,736,920.21	1,498,012	2,395,614	724,475		25,313
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -14						
2010	34,379.96	5,540	5,989	33,204	44.71	743
2011	8,882,476.37	1,260,285	1,362,360	8,763,663	44.95	194,965
2012	1,130,271.18	138,012	149,190	1,139,319	45.18	25,217
2013	11,211.95	1,136	1,228	11,554	45.41	254

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -14						
2014	108,078.94	8,688	9,392	113,818	45.61	2,495
2015	247,338.42	14,425	15,593	266,372	45.81	5,815
2016	206,007.20	7,320	7,913	226,935	46.00	4,933
2017	59,374.14	725	784	66,903	46.17	1,449
	10,679,138.16	1,436,131	1,552,448	10,621,770		235,871
	182,394,363.41	76,708,723	87,923,563	115,850,831		4,942,687
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.4 2.71

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERPORT DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. -2						
2013	487,938.91	50,825	61,731	435,967	37.28	11,694
2016	21,052.85	759	922	20,552	38.76	530
2017	73,926.20	893	1,085	74,320	39.21	1,895
	582,917.96	52,477	63,737	530,839		14,119
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	325,508.28	285,570	301,827	56,232	8.94	6,290
1973	69,337.68	60,324	63,758	12,513	9.20	1,360
1981	14,471.42	11,682	12,347	3,572	11.15	320
2001	186,981.08	109,541	115,777	89,902	13.70	6,562
2003	50,572.50	27,815	29,398	26,231	13.81	1,899
2010	44,349.97	16,604	17,549	31,236	14.11	2,214
2012	17,602.50	5,314	5,617	13,746	14.17	970
2015	15,511.04	2,494	2,636	14,426	14.25	1,012
2017	312,423.29	11,393	12,042	331,624	14.29	23,207
	1,036,757.76	530,737	560,951	579,483		43,834
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1974	30,534.16	25,959	28,044	5,544	10.03	553
1977	12,631.04	10,413	11,249	2,645	10.93	242
1978	3,514.49	2,866	3,096	770	11.23	69
1979	4,222.33	3,405	3,678	966	11.52	84

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## LOUISVILLE GAS AND ELECTRIC COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1991	31,738.22	21,833	23,587	11,325	14.24	795
1998	6,708.80	4,024	4,347	3,032	15.13	200
2005	3,862.94	1,835	1,982	2,267	15.69	144
2010	9,949.34	3,419	3,694	7,251	15.96	454
2012	33,862.98	9,317	10,065	27,184	16.04	1,695
2015	4,291.92	620	670	4,051	16.15	251
	141,316.22	83,691	90,413	65,035		4,487
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1978	245,660.68	194,777	265,635	4,592	12.33	372
1980	13,104.31	10,106	13,782	632	13.10	48
1981	3,413.80	2,595	3,539	216	13.48	16
1982	3,099.18	2,321	3,165	244	13.85	18
1987	4,218.63	2,916	3,977	664	15.57	43
1991	33,921.67	21,805	29,737	7,576	16.70	454
2000	3,356.42	1,728	2,357	1,335	18.48	72
2010	9,949.34	2,945	4,016	6,928	19.56	354
2013	30,822.45	6,117	8,342	25,562	19.76	1,294
	347,546.48	245,310	334,551	47,750		2,671

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## LOUISVILLE GAS AND ELECTRIC COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1976	25,108.31	20,164	20,141	7,478	12.08	619
1977	6,974.10	5,520	5,514	2,158	12.53	172
1983	49,937.51	35,830	35,790	19,141	15.30	1,251
1984	135,989.65	95,801	95,694	53,895	15.76	3,420
1985	82,073.54	56,739	56,675	33,605	16.21	2,073
1986	176,507.31	119,733	119,599	74,559	16.64	4,481
1987	121,720.07	80,936	80,845	53,047	17.07	3,108
1988	136,481.52	88,908	88,808	61,321	17.49	3,506
1989	78,089.43	49,817	49,761	36,137	17.89	2,020
1990	32,896.89	20,542	20,519	15,668	18.27	858
1991	809,076.77	493,843	493,290	396,695	18.65	21,271
1992	96,062.66	57,314	57,250	48,419	19.00	2,548
1993	68,683.45	39,982	39,937	35,615	19.35	1,841
1994	235,578.67	133,774	133,624	125,512	19.67	6,381
1995	358,477.53	198,243	198,021	196,304	19.98	9,825
1996	322,994.73	173,796	173,601	181,693	20.27	8,964
1997	199,906.14	104,473	104,356	115,541	20.55	5,622
1998	49,525.85	25,108	25,080	29,399	20.81	1,413
1999	514,957.55	252,604	252,321	314,132	21.06	14,916
2000	77,551.12	36,746	36,705	48,601	21.29	2,283
2001	228,291.05	104,217	104,100	147,020	21.51	6,835
2002	157,965.40	69,293	69,215	104,547	21.71	4,816
2003	701,409.79	294,424	294,094	477,457	21.91	21,792
2004	124,948.53	50,023	49,967	87,476	22.09	3,960
2005	108,210.13	41,124	41,078	77,953	22.26	3,502
2006	136,639.60	49,017	48,962	101,341	22.42	4,520
2007	122,140.23	41,079	41,033	93,321	22.57	4,135
2008	352,355.19	110,180	110,057	277,534	22.71	12,221
2009	270,140.46	77,795	77,708	219,447	22.84	9,608
2010	728,879.93	190,532	190,319	611,449	22.97	26,619
2011	506,134.20	118,342	118,209	438,538	23.08	19,001
2012	335,858.22	68,517	68,440	301,004	23.19	12,980

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## LOUISVILLE GAS AND ELECTRIC COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2013	345,692.57	59,614	59,547	320,715	23.29	13,771
2014	1,557,767.13	216,438	216,196	1,497,348	23.38	64,044
2015	216,662.05	22,277	22,252	216,076	23.47	9,206
2016	551,880.80	35,441	35,401	571,668	23.55	24,275
2017	911,778.27	19,969	19,947	983,009	23.63	41,600
	10,935,346.35	3,658,155	3,654,057	8,374,824		379,457
MILL CREEK UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2005	11,565.66	4,395	12,722			
2008	9,333.18	2,918	10,266			
2009	22,312.73	6,426	24,112	432	22.84	19
	43,211.57	13,739	47,101	432		19
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -14						
1990	1,636,998.57	1,001,970	1,070,731	795,447	20.45	38,897
1991	123,124.08	73,276	78,305	62,057	21.03	2,951
1992	11,512.41	6,656	7,113	6,011	21.60	278
1993	4,548.23	2,553	2,728	2,457	22.15	111
1994	64,029.36	34,841	37,232	35,761	22.69	1,576
1995	84,609.07	44,562	47,620	48,834	23.22	2,103
1996	130,300.78	66,323	70,874	77,668	23.74	3,272
1997	41,301.53	20,297	21,690	25,394	24.23	1,048

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -14						
1998	29,577.96	14,003	14,964	18,755	24.71	759
1999	23,726.57	10,794	11,535	15,514	25.18	616
2000	32,185.43	14,051	15,015	21,676	25.62	846
2001	17,686.90	7,388	7,895	12,268	26.04	471
2002	139,323.17	55,507	59,316	99,512	26.45	3,762
2003	149,646.14	56,640	60,527	110,070	26.84	4,101
2004	70,762.03	25,372	27,113	53,556	27.20	1,969
2005	32,621.18	11,019	11,775	25,413	27.55	922
2006	44,964.11	14,236	15,213	36,046	27.88	1,293
2008	93,628.50	25,429	27,174	79,562	28.49	2,793
2009	35,260.57	8,746	9,346	30,851	28.77	1,072
2010	143,979.41	32,182	34,391	129,746	29.03	4,469
2013	8,704.40	1,252	1,338	8,585	29.72	289
2017	175,362.80	3,101	3,314	196,600	30.46	6,454
	3,093,853.20	1,530,198	1,635,209	1,891,784		80,052

TRIMBLE COUNTY UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2066  
NET SALVAGE PERCENT.. -14

2011	1,783,663.47	285,974	279,179	1,754,198	37.09	47,296
2012	181,270.34	24,862	24,271	182,377	37.73	4,834
2013	274,940.16	31,130	30,390	283,042	38.36	7,379
2014	319,319.69	28,427	27,752	336,273	38.96	8,631

Attachment 1 to Response to KIUC-1 Question No. 26

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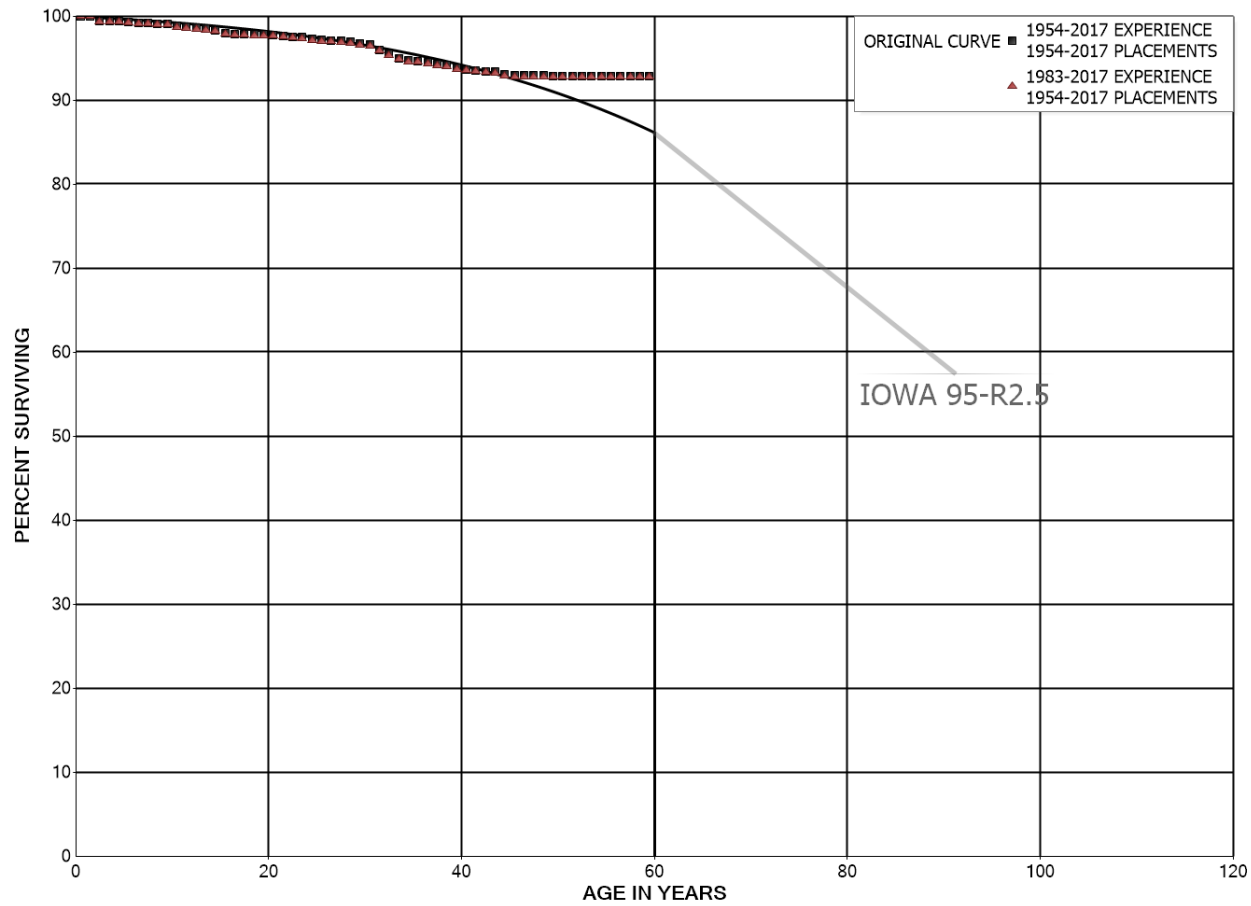
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -14						
2015	149,819.76	9,619	9,390	161,404	39.54	4,082
2016	136,297.87	5,314	5,188	150,192	40.10	3,745
2017	683,291.74	8,911	8,699	770,253	40.63	18,958
	3,528,603.03	394,237	384,869	3,637,738		94,925
	19,709,552.57	6,508,544	6,770,888	15,127,885		619,564
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.4 3.14



LOUISVILLE GAS AND ELECTRIC COMPANY  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Attachment 2 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1954-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	561,872,240		0.0000	1.0000	100.00
0.5	422,004,684	2,378	0.0000	1.0000	100.00
1.5	408,751,837	2,292,428	0.0056	0.9944	100.00
2.5	379,619,440	6,033	0.0000	1.0000	99.44
3.5	367,922,369	343,352	0.0009	0.9991	99.44
4.5	359,583,939	136,120	0.0004	0.9996	99.34
5.5	359,858,260	554,806	0.0015	0.9985	99.31
6.5	340,560,660	25,433	0.0001	0.9999	99.15
7.5	336,864,517	166,303	0.0005	0.9995	99.15
8.5	335,394,024	115,497	0.0003	0.9997	99.10
9.5	334,016,682	890,814	0.0027	0.9973	99.06
10.5	330,702,903	333,179	0.0010	0.9990	98.80
11.5	328,902,985	420,229	0.0013	0.9987	98.70
12.5	325,404,339	349,658	0.0011	0.9989	98.57
13.5	324,781,485	448,080	0.0014	0.9986	98.47
14.5	321,961,072	1,056,291	0.0033	0.9967	98.33
15.5	319,347,512	573,233	0.0018	0.9982	98.01
16.5	317,089,623	28,724	0.0001	0.9999	97.83
17.5	315,646,193	117,644	0.0004	0.9996	97.82
18.5	313,521,448	13,466	0.0000	1.0000	97.79
19.5	266,619,095	104,731	0.0004	0.9996	97.78
20.5	264,809,698	311,383	0.0012	0.9988	97.74
21.5	263,380,701	242,318	0.0009	0.9991	97.63
22.5	261,296,365	209,903	0.0008	0.9992	97.54
23.5	256,979,710	544,897	0.0021	0.9979	97.46
24.5	252,293,444	343,618	0.0014	0.9986	97.26
25.5	256,544,085	47,649	0.0002	0.9998	97.12
26.5	251,319,915	174,456	0.0007	0.9993	97.10
27.5	148,074,202	159,143	0.0011	0.9989	97.04
28.5	147,987,914	355,792	0.0024	0.9976	96.93

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1954-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	153,951,061	215,544	0.0014	0.9986	96.70
30.5	146,352,264	923,828	0.0063	0.9937	96.56
31.5	165,702,430	804,907	0.0049	0.9951	95.96
32.5	159,968,682	882,501	0.0055	0.9945	95.49
33.5	117,533,376	346,114	0.0029	0.9971	94.96
34.5	101,219,524	22,276	0.0002	0.9998	94.68
35.5	75,123,120	162,904	0.0022	0.9978	94.66
36.5	72,720,653	168,210	0.0023	0.9977	94.46
37.5	52,400,270	48,803	0.0009	0.9991	94.24
38.5	51,760,331	199,737	0.0039	0.9961	94.15
39.5	50,759,340	71,655	0.0014	0.9986	93.79
40.5	59,773,651	67,352	0.0011	0.9989	93.65
41.5	48,799,713	52,860	0.0011	0.9989	93.55
42.5	37,753,327	28,313	0.0007	0.9993	93.45
43.5	39,565,374	153,984	0.0039	0.9961	93.38
44.5	38,763,831	34,661	0.0009	0.9991	93.01
45.5	25,049,516	367	0.0000	1.0000	92.93
46.5	19,660,184	4,059	0.0002	0.9998	92.93
47.5	17,350,403		0.0000	1.0000	92.91
48.5	18,884,659	12,026	0.0006	0.9994	92.91
49.5	14,777,933	780	0.0001	0.9999	92.85
50.5	12,572,660		0.0000	1.0000	92.85
51.5	14,387,257	520	0.0000	1.0000	92.85
52.5	14,353,696		0.0000	1.0000	92.84
53.5	9,449,870	742	0.0001	0.9999	92.84
54.5	9,449,128		0.0000	1.0000	92.84
55.5	9,448,869		0.0000	1.0000	92.84
56.5	11,398,967		0.0000	1.0000	92.84
57.5	8,011,280		0.0000	1.0000	92.84
58.5	6,058,719		0.0000	1.0000	92.84
59.5	5,183,043		0.0000	1.0000	92.84
60.5	6,822,233		0.0000	1.0000	92.84
61.5	1,639,190		0.0000	1.0000	92.84
62.5					92.84

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1983-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	438,246,112		0.0000	1.0000	100.00
0.5	328,815,313	741	0.0000	1.0000	100.00
1.5	324,715,342	2,278,503	0.0070	0.9930	100.00
2.5	300,599,845	1,815	0.0000	1.0000	99.30
3.5	290,260,002	152,674	0.0005	0.9995	99.30
4.5	303,492,513	83,675	0.0003	0.9997	99.25
5.5	305,467,913	544,210	0.0018	0.9982	99.22
6.5	287,022,532	21,553	0.0001	0.9999	99.04
7.5	284,306,059	151,446	0.0005	0.9995	99.03
8.5	293,801,710	92,107	0.0003	0.9997	98.98
9.5	294,250,650	861,173	0.0029	0.9971	98.95
10.5	306,888,467	328,315	0.0011	0.9989	98.66
11.5	305,172,733	406,622	0.0013	0.9987	98.55
12.5	301,925,789	302,386	0.0010	0.9990	98.42
13.5	306,754,668	442,048	0.0014	0.9986	98.32
14.5	303,966,395	960,937	0.0032	0.9968	98.18
15.5	302,181,613	573,233	0.0019	0.9981	97.87
16.5	304,033,417	26,493	0.0001	0.9999	97.69
17.5	302,599,419	115,644	0.0004	0.9996	97.68
18.5	300,499,401	9,508	0.0000	1.0000	97.64
19.5	253,622,616	104,731	0.0004	0.9996	97.64
20.5	255,122,854	310,892	0.0012	0.9988	97.60
21.5	253,695,700	242,318	0.0010	0.9990	97.48
22.5	251,611,623	205,750	0.0008	0.9992	97.39
23.5	247,301,288	544,897	0.0022	0.9978	97.31
24.5	246,024,690	342,525	0.0014	0.9986	97.09
25.5	250,276,719	47,432	0.0002	0.9998	96.96
26.5	247,131,854	172,456	0.0007	0.9993	96.94
27.5	143,888,141	159,143	0.0011	0.9989	96.87
28.5	147,987,914	355,792	0.0024	0.9976	96.76

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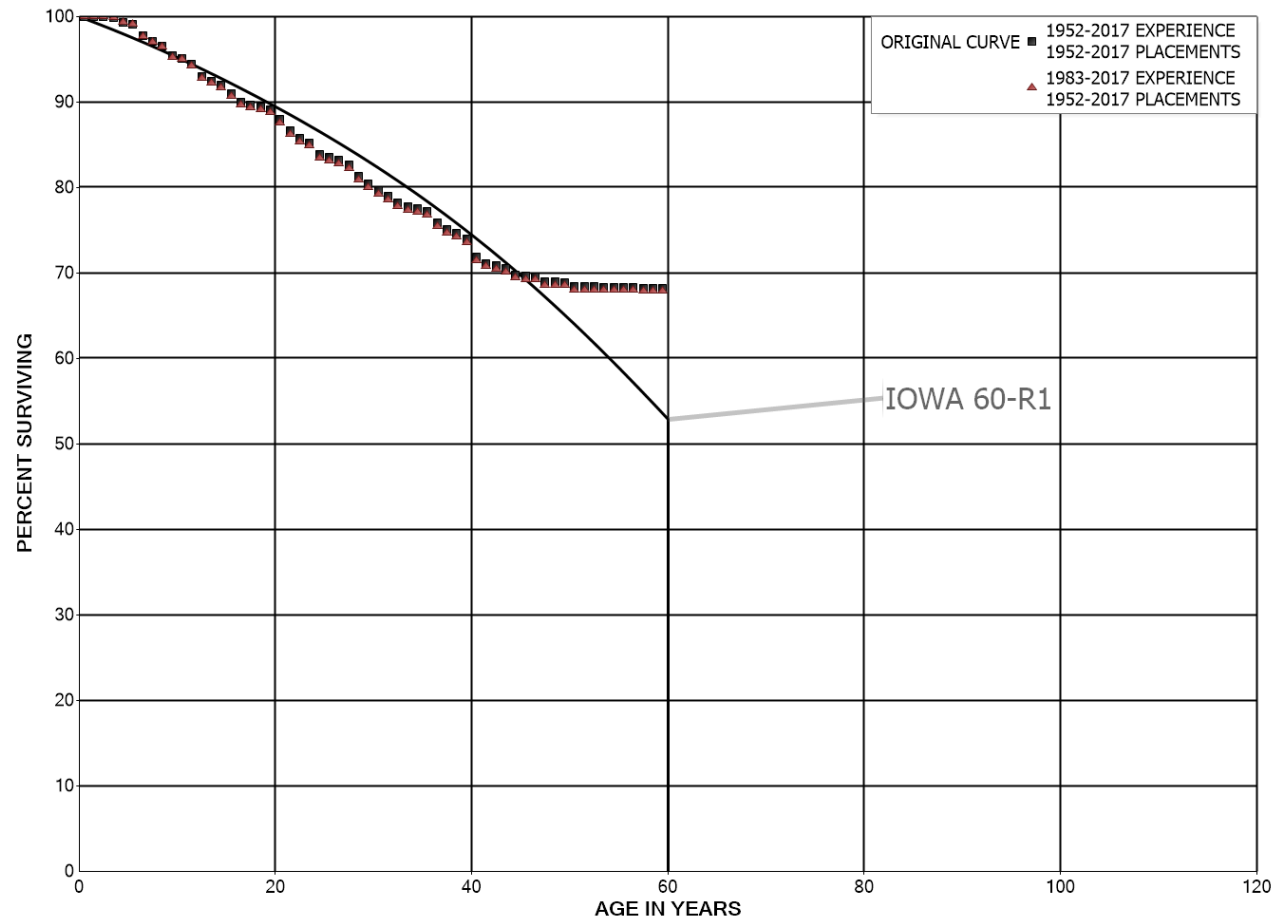
LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1983-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	153,951,061	215,544	0.0014	0.9986	96.53
30.5	146,352,264	923,828	0.0063	0.9937	96.40
31.5	165,702,430	804,907	0.0049	0.9951	95.79
32.5	159,968,682	882,501	0.0055	0.9945	95.32
33.5	117,533,376	346,114	0.0029	0.9971	94.80
34.5	101,219,524	22,276	0.0002	0.9998	94.52
35.5	75,123,120	162,904	0.0022	0.9978	94.50
36.5	72,720,653	168,210	0.0023	0.9977	94.29
37.5	52,400,270	48,803	0.0009	0.9991	94.07
38.5	51,760,331	199,737	0.0039	0.9961	93.99
39.5	50,759,340	71,655	0.0014	0.9986	93.62
40.5	59,773,651	67,352	0.0011	0.9989	93.49
41.5	48,799,713	52,860	0.0011	0.9989	93.39
42.5	37,753,327	28,313	0.0007	0.9993	93.28
43.5	39,565,374	153,984	0.0039	0.9961	93.21
44.5	38,763,831	34,661	0.0009	0.9991	92.85
45.5	25,049,516	367	0.0000	1.0000	92.77
46.5	19,660,184	4,059	0.0002	0.9998	92.77
47.5	17,350,403		0.0000	1.0000	92.75
48.5	18,884,659	12,026	0.0006	0.9994	92.75
49.5	14,777,933	780	0.0001	0.9999	92.69
50.5	12,572,660		0.0000	1.0000	92.68
51.5	14,387,257	520	0.0000	1.0000	92.68
52.5	14,353,696		0.0000	1.0000	92.68
53.5	9,449,870	742	0.0001	0.9999	92.68
54.5	9,449,128		0.0000	1.0000	92.67
55.5	9,448,869		0.0000	1.0000	92.67
56.5	11,398,967		0.0000	1.0000	92.67
57.5	8,011,280		0.0000	1.0000	92.67
58.5	6,058,719		0.0000	1.0000	92.67
59.5	5,183,043		0.0000	1.0000	92.67
60.5	6,822,233		0.0000	1.0000	92.67
61.5	1,639,190		0.0000	1.0000	92.67
62.5					92.67

LOUISVILLE GAS AND ELECTRIC COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Attachment 2 to Response to KIUC-1 Question No. 26

Spanos

LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2017			EXPERIENCE BAND 1952-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,707,403,260		0.0000	1.0000	100.00
0.5	2,786,788,448	480,543	0.0002	0.9998	100.00
1.5	2,496,902,335	459,995	0.0002	0.9998	99.98
2.5	2,034,247,806	2,784,110	0.0014	0.9986	99.96
3.5	1,641,604,797	9,178,033	0.0056	0.9944	99.83
4.5	1,625,713,704	2,461,291	0.0015	0.9985	99.27
5.5	1,597,031,546	23,294,055	0.0146	0.9854	99.12
6.5	1,387,627,088	8,515,928	0.0061	0.9939	97.67
7.5	1,365,575,017	7,947,117	0.0058	0.9942	97.07
8.5	1,346,035,889	15,972,048	0.0119	0.9881	96.51
9.5	1,309,538,234	3,477,128	0.0027	0.9973	95.36
10.5	1,292,455,770	10,006,538	0.0077	0.9923	95.11
11.5	1,141,263,298	17,102,402	0.0150	0.9850	94.37
12.5	1,165,078,871	6,765,447	0.0058	0.9942	92.96
13.5	1,112,424,783	6,108,868	0.0055	0.9945	92.42
14.5	996,543,673	10,532,081	0.0106	0.9894	91.91
15.5	944,208,864	10,067,959	0.0107	0.9893	90.94
16.5	854,087,806	3,264,975	0.0038	0.9962	89.97
17.5	804,655,510	1,806,544	0.0022	0.9978	89.63
18.5	781,911,651	3,020,063	0.0039	0.9961	89.43
19.5	688,102,549	9,050,349	0.0132	0.9868	89.08
20.5	663,038,004	9,839,679	0.0148	0.9852	87.91
21.5	643,227,514	6,834,499	0.0106	0.9894	86.60
22.5	622,421,817	3,445,702	0.0055	0.9945	85.68
23.5	618,425,602	9,729,864	0.0157	0.9843	85.21
24.5	632,438,066	2,383,499	0.0038	0.9962	83.87
25.5	608,517,008	3,113,542	0.0051	0.9949	83.55
26.5	597,073,047	3,745,518	0.0063	0.9937	83.13
27.5	389,549,779	6,354,700	0.0163	0.9837	82.60
28.5	349,643,011	3,670,672	0.0105	0.9895	81.26

Attachment 2 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2017			EXPERIENCE BAND 1952-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	329,365,571	3,059,498	0.0093	0.9907	80.40
30.5	302,955,630	2,466,111	0.0081	0.9919	79.66
31.5	363,863,653	3,964,515	0.0109	0.9891	79.01
32.5	358,028,935	1,764,860	0.0049	0.9951	78.15
33.5	238,534,731	873,288	0.0037	0.9963	77.76
34.5	210,542,217	766,406	0.0036	0.9964	77.48
35.5	145,012,400	2,539,641	0.0175	0.9825	77.20
36.5	131,635,520	1,405,679	0.0107	0.9893	75.84
37.5	77,236,617	453,560	0.0059	0.9941	75.03
38.5	69,454,950	622,220	0.0090	0.9910	74.59
39.5	66,714,895	1,866,440	0.0280	0.9720	73.93
40.5	82,786,523	885,562	0.0107	0.9893	71.86
41.5	64,352,766	238,846	0.0037	0.9963	71.09
42.5	46,664,686	236,847	0.0051	0.9949	70.82
43.5	46,472,660	464,722	0.0100	0.9900	70.47
44.5	45,776,591	91,243	0.0020	0.9980	69.76
45.5	23,628,143	24,448	0.0010	0.9990	69.62
46.5	13,741,476	122,993	0.0090	0.9910	69.55
47.5	13,514,219	5,147	0.0004	0.9996	68.93
48.5	13,045,421	8,777	0.0007	0.9993	68.90
49.5	7,581,647	52,002	0.0069	0.9931	68.85
50.5	7,572,305	279	0.0000	1.0000	68.38
51.5	7,572,026	785	0.0001	0.9999	68.38
52.5	7,571,240	6,004	0.0008	0.9992	68.37
53.5	1,511,128		0.0000	1.0000	68.32
54.5	1,495,372	561	0.0004	0.9996	68.32
55.5	1,494,811		0.0000	1.0000	68.29
56.5	1,494,811	1,471	0.0010	0.9990	68.29
57.5	985,103		0.0000	1.0000	68.23
58.5	985,103		0.0000	1.0000	68.23
59.5	865,017		0.0000	1.0000	68.23
60.5	865,017		0.0000	1.0000	68.23
61.5					68.23



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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2017

EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,342,384,105		0.0000	1.0000	100.00
0.5	2,539,836,114	480,091	0.0002	0.9998	100.00
1.5	2,282,939,329	455,315	0.0002	0.9998	99.98
2.5	1,848,098,592	2,763,663	0.0015	0.9985	99.96
3.5	1,457,222,565	7,959,487	0.0055	0.9945	99.81
4.5	1,510,194,596	2,428,865	0.0016	0.9984	99.27
5.5	1,490,372,937	23,108,720	0.0155	0.9845	99.11
6.5	1,288,359,669	8,180,300	0.0063	0.9937	97.57
7.5	1,267,598,995	7,357,353	0.0058	0.9942	96.95
8.5	1,270,068,031	15,869,461	0.0125	0.9875	96.39
9.5	1,234,179,031	3,312,061	0.0027	0.9973	95.18
10.5	1,243,527,076	9,948,030	0.0080	0.9920	94.93
11.5	1,092,532,426	17,011,795	0.0156	0.9844	94.17
12.5	1,117,288,154	6,703,994	0.0060	0.9940	92.70
13.5	1,077,746,565	5,844,741	0.0054	0.9946	92.15
14.5	962,717,703	10,444,170	0.0108	0.9892	91.65
15.5	911,185,667	10,037,467	0.0110	0.9890	90.65
16.5	829,695,245	3,228,593	0.0039	0.9961	89.65
17.5	780,310,791	1,806,544	0.0023	0.9977	89.30
18.5	757,829,447	3,012,855	0.0040	0.9960	89.10
19.5	664,068,002	9,035,445	0.0136	0.9864	88.74
20.5	646,762,999	9,775,743	0.0151	0.9849	87.54
21.5	627,052,202	6,826,696	0.0109	0.9891	86.21
22.5	606,263,511	3,438,644	0.0057	0.9943	85.27
23.5	602,322,517	9,729,864	0.0162	0.9838	84.79
24.5	622,207,323	2,383,499	0.0038	0.9962	83.42
25.5	598,330,614	3,101,829	0.0052	0.9948	83.10
26.5	591,734,975	3,738,271	0.0063	0.9937	82.67
27.5	384,218,954	6,351,743	0.0165	0.9835	82.15
28.5	349,603,011	3,670,672	0.0105	0.9895	80.79

Attachment 2 to Response to KIUC-1 Question No. 26

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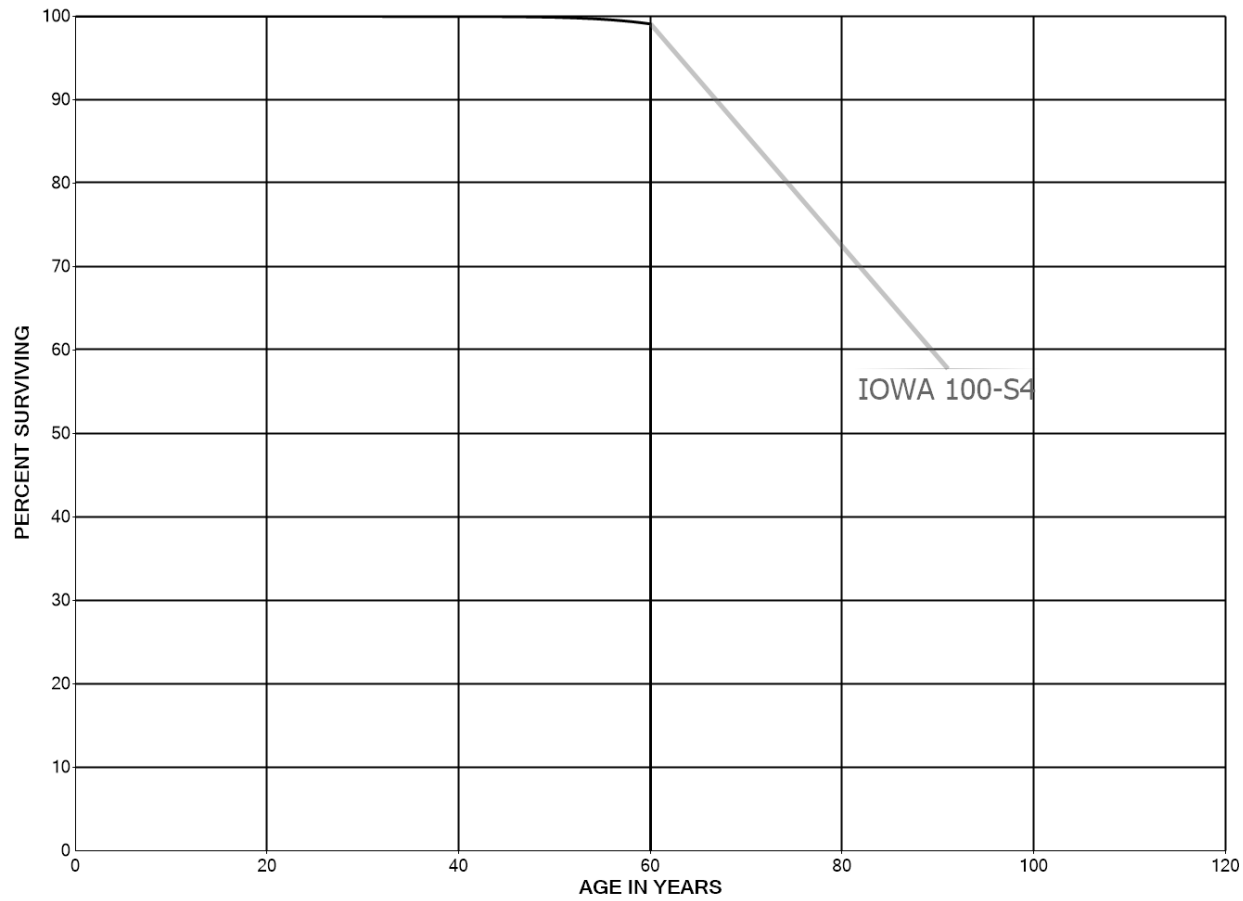
LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

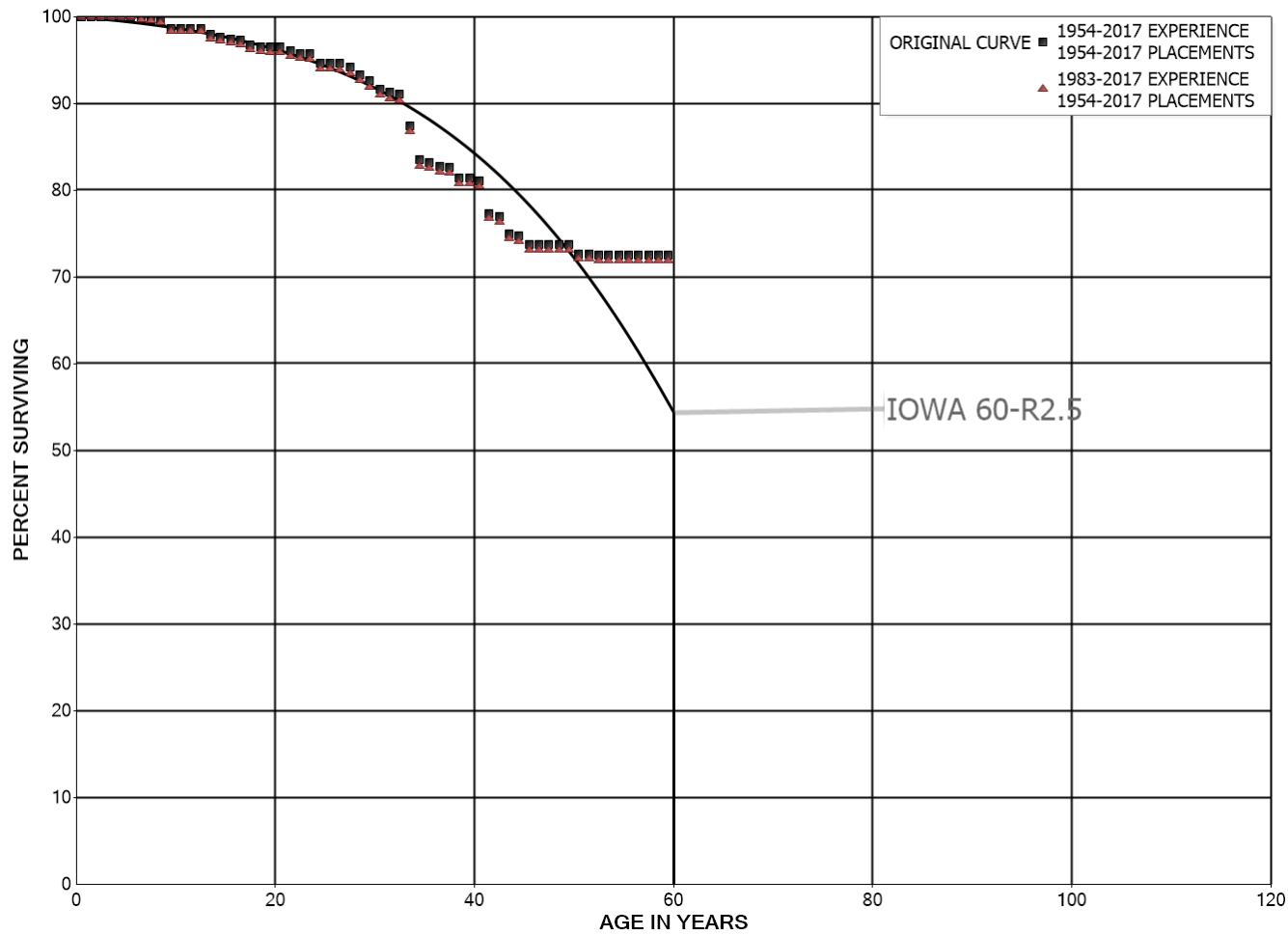
PLACEMENT BAND 1952-2017			EXPERIENCE BAND 1983-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	329,325,571	3,059,498	0.0093	0.9907	79.94
30.5	302,955,630	2,466,111	0.0081	0.9919	79.20
31.5	363,863,653	3,964,515	0.0109	0.9891	78.55
32.5	358,028,935	1,764,860	0.0049	0.9951	77.70
33.5	238,534,731	873,288	0.0037	0.9963	77.32
34.5	210,542,217	766,406	0.0036	0.9964	77.03
35.5	145,012,400	2,539,641	0.0175	0.9825	76.75
36.5	131,635,520	1,405,679	0.0107	0.9893	75.41
37.5	77,236,617	453,560	0.0059	0.9941	74.60
38.5	69,454,950	622,220	0.0090	0.9910	74.16
39.5	66,714,895	1,866,440	0.0280	0.9720	73.50
40.5	82,786,523	885,562	0.0107	0.9893	71.44
41.5	64,352,766	238,846	0.0037	0.9963	70.68
42.5	46,664,686	236,847	0.0051	0.9949	70.42
43.5	46,472,660	464,722	0.0100	0.9900	70.06
44.5	45,776,591	91,243	0.0020	0.9980	69.36
45.5	23,628,143	24,448	0.0010	0.9990	69.22
46.5	13,741,476	122,993	0.0090	0.9910	69.15
47.5	13,514,219	5,147	0.0004	0.9996	68.53
48.5	13,045,421	8,777	0.0007	0.9993	68.50
49.5	7,581,647	52,002	0.0069	0.9931	68.46
50.5	7,572,305	279	0.0000	1.0000	67.99
51.5	7,572,026	785	0.0001	0.9999	67.99
52.5	7,571,240	6,004	0.0008	0.9992	67.98
53.5	1,511,128		0.0000	1.0000	67.93
54.5	1,495,372	561	0.0004	0.9996	67.93
55.5	1,494,811		0.0000	1.0000	67.90
56.5	1,494,811	1,471	0.0010	0.9990	67.90
57.5	985,103		0.0000	1.0000	67.83
58.5	985,103		0.0000	1.0000	67.83
59.5	865,017		0.0000	1.0000	67.83
60.5	865,017		0.0000	1.0000	67.83
61.5					67.83

LOUISVILLE GAS AND ELECTRIC COMPANY  
ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS  
SMOOTH SURVIVOR CURVE



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LOUISVILLE GAS AND ELECTRIC COMPANY  
ACCOUNT 314 TURBOGENERATOR UNITS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Attachment 2 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1954-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	324,465,122		0.0000	1.0000	100.00
0.5	321,442,753		0.0000	1.0000	100.00
1.5	320,172,085	80,613	0.0003	0.9997	100.00
2.5	302,346,521		0.0000	1.0000	99.97
3.5	285,207,567	7,908	0.0000	1.0000	99.97
4.5	275,038,355	81,235	0.0003	0.9997	99.97
5.5	263,816,397	649,485	0.0025	0.9975	99.94
6.5	239,302,171	239,951	0.0010	0.9990	99.70
7.5	225,390,056	276,808	0.0012	0.9988	99.60
8.5	238,942,165	2,084,160	0.0087	0.9913	99.47
9.5	232,416,743	9,300	0.0000	1.0000	98.61
10.5	216,941,493	12,000	0.0001	0.9999	98.60
11.5	214,968,633	26,735	0.0001	0.9999	98.60
12.5	207,738,776	1,447,108	0.0070	0.9930	98.58
13.5	205,143,229	563,930	0.0027	0.9973	97.90
14.5	202,356,885	416,559	0.0021	0.9979	97.63
15.5	199,378,557	376,332	0.0019	0.9981	97.43
16.5	196,906,452	975,050	0.0050	0.9950	97.24
17.5	195,843,641	463,230	0.0024	0.9976	96.76
18.5	173,523,090	77,984	0.0004	0.9996	96.53
19.5	166,929,977	27,206	0.0002	0.9998	96.49
20.5	164,758,392	764,781	0.0046	0.9954	96.47
21.5	166,497,687	429,680	0.0026	0.9974	96.03
22.5	166,234,970	143,253	0.0009	0.9991	95.78
23.5	166,531,081	1,846,543	0.0111	0.9889	95.70
24.5	160,365,696	21,006	0.0001	0.9999	94.64
25.5	159,361,227	74,875	0.0005	0.9995	94.62
26.5	157,013,646	698,722	0.0045	0.9955	94.58
27.5	112,990,044	989,623	0.0088	0.9912	94.16
28.5	111,965,622	925,378	0.0083	0.9917	93.33

Attachment 2 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1954-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	107,064,910	1,044,725	0.0098	0.9902	92.56
30.5	105,922,634	455,230	0.0043	0.9957	91.66
31.5	128,848,366	277,652	0.0022	0.9978	91.26
32.5	128,039,838	5,159,144	0.0403	0.9597	91.07
33.5	89,284,970	4,030,531	0.0451	0.9549	87.40
34.5	85,241,172	253,886	0.0030	0.9970	83.45
35.5	66,460,996	365,931	0.0055	0.9945	83.20
36.5	57,742,285	97,824	0.0017	0.9983	82.75
37.5	44,695,374	667,693	0.0149	0.9851	82.61
38.5	44,027,084		0.0000	1.0000	81.37
39.5	41,730,465	163,243	0.0039	0.9961	81.37
40.5	51,543,789	2,365,992	0.0459	0.9541	81.05
41.5	40,191,354	219,895	0.0055	0.9945	77.33
42.5	29,949,592	758,365	0.0253	0.9747	76.91
43.5	28,052,309	97,844	0.0035	0.9965	74.96
44.5	27,897,125	377,326	0.0135	0.9865	74.70
45.5	17,954,759		0.0000	1.0000	73.69
46.5	11,406,916	2,639	0.0002	0.9998	73.69
47.5	11,404,278		0.0000	1.0000	73.67
48.5	11,403,622		0.0000	1.0000	73.67
49.5	6,081,646	84,973	0.0140	0.9860	73.67
50.5	6,039,903		0.0000	1.0000	72.64
51.5	6,038,207	14,204	0.0024	0.9976	72.64
52.5	6,010,646		0.0000	1.0000	72.47
53.5	686,900		0.0000	1.0000	72.47
54.5	686,900		0.0000	1.0000	72.47
55.5	686,900		0.0000	1.0000	72.47
56.5	686,900		0.0000	1.0000	72.47
57.5	119,080		0.0000	1.0000	72.47
58.5	119,080		0.0000	1.0000	72.47
59.5	105,161		0.0000	1.0000	72.47
60.5	105,161		0.0000	1.0000	72.47
61.5					72.47

Attachment 2 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2017

EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	206,231,210		0.0000	1.0000	100.00
0.5	238,780,231		0.0000	1.0000	100.00
1.5	237,561,182	80,613	0.0003	0.9997	100.00
2.5	219,736,293		0.0000	1.0000	99.97
3.5	212,517,674	7,393	0.0000	1.0000	99.97
4.5	217,298,623	80,885	0.0004	0.9996	99.96
5.5	206,138,930	647,208	0.0031	0.9969	99.93
6.5	181,632,394	236,900	0.0013	0.9987	99.61
7.5	167,886,886	271,634	0.0016	0.9984	99.48
8.5	195,225,857	2,064,160	0.0106	0.9894	99.32
9.5	188,752,140	5,000	0.0000	1.0000	98.27
10.5	184,794,813	12,000	0.0001	0.9999	98.27
11.5	182,879,293	24,908	0.0001	0.9999	98.26
12.5	175,671,545	1,446,525	0.0082	0.9918	98.25
13.5	181,255,481	563,930	0.0031	0.9969	97.44
14.5	178,469,137	403,559	0.0023	0.9977	97.14
15.5	175,510,366	376,332	0.0021	0.9979	96.92
16.5	178,677,070	975,050	0.0055	0.9945	96.71
17.5	177,777,699	463,230	0.0026	0.9974	96.18
18.5	155,459,561	77,984	0.0005	0.9995	95.93
19.5	148,880,109	24,446	0.0002	0.9998	95.88
20.5	152,424,605	764,781	0.0050	0.9950	95.87
21.5	154,163,900	414,680	0.0027	0.9973	95.39
22.5	153,955,417	143,253	0.0009	0.9991	95.13
23.5	154,251,528	1,843,230	0.0119	0.9881	95.04
24.5	152,874,000	21,006	0.0001	0.9999	93.90
25.5	151,869,531	66,171	0.0004	0.9996	93.89
26.5	153,365,215	698,722	0.0046	0.9954	93.85
27.5	109,341,613	989,623	0.0091	0.9909	93.42
28.5	111,965,622	925,378	0.0083	0.9917	92.58

Attachment 2 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

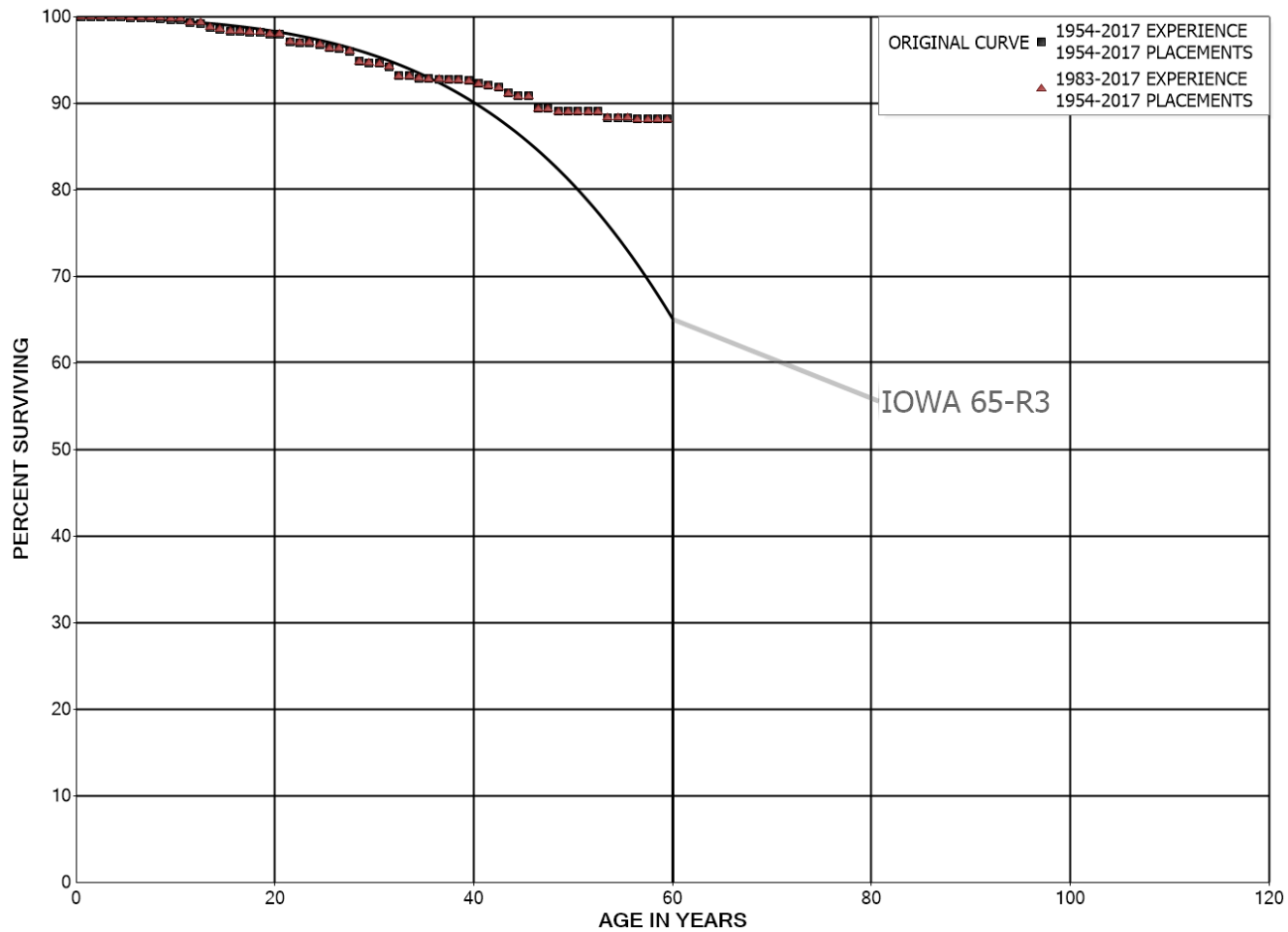
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1983-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	107,064,910	1,044,725	0.0098	0.9902	91.81
30.5	105,922,634	455,230	0.0043	0.9957	90.92
31.5	128,848,366	277,652	0.0022	0.9978	90.53
32.5	128,039,838	5,159,144	0.0403	0.9597	90.33
33.5	89,284,970	4,030,531	0.0451	0.9549	86.69
34.5	85,241,172	253,886	0.0030	0.9970	82.78
35.5	66,460,996	365,931	0.0055	0.9945	82.53
36.5	57,742,285	97,824	0.0017	0.9983	82.08
37.5	44,695,374	667,693	0.0149	0.9851	81.94
38.5	44,027,084		0.0000	1.0000	80.71
39.5	41,730,465	163,243	0.0039	0.9961	80.71
40.5	51,543,789	2,365,992	0.0459	0.9541	80.40
41.5	40,191,354	219,895	0.0055	0.9945	76.71
42.5	29,949,592	758,365	0.0253	0.9747	76.29
43.5	28,052,309	97,844	0.0035	0.9965	74.36
44.5	27,897,125	377,326	0.0135	0.9865	74.10
45.5	17,954,759		0.0000	1.0000	73.09
46.5	11,406,916	2,639	0.0002	0.9998	73.09
47.5	11,404,278		0.0000	1.0000	73.08
48.5	11,403,622		0.0000	1.0000	73.08
49.5	6,081,646	84,973	0.0140	0.9860	73.08
50.5	6,039,903		0.0000	1.0000	72.06
51.5	6,038,207	14,204	0.0024	0.9976	72.06
52.5	6,010,646		0.0000	1.0000	71.89
53.5	686,900		0.0000	1.0000	71.89
54.5	686,900		0.0000	1.0000	71.89
55.5	686,900		0.0000	1.0000	71.89
56.5	686,900		0.0000	1.0000	71.89
57.5	119,080		0.0000	1.0000	71.89
58.5	119,080		0.0000	1.0000	71.89
59.5	105,161		0.0000	1.0000	71.89
60.5	105,161		0.0000	1.0000	71.89
61.5					71.89



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LOUISVILLE GAS AND ELECTRIC COMPANY  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Attachment 2 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1954-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	244,804,240		0.0000	1.0000	100.00
0.5	242,771,960	298	0.0000	1.0000	100.00
1.5	217,683,499	2,203	0.0000	1.0000	100.00
2.5	191,841,217	45,128	0.0002	0.9998	100.00
3.5	184,708,738	146,910	0.0008	0.9992	99.98
4.5	184,949,470	35,225	0.0002	0.9998	99.90
5.5	182,179,576	110,294	0.0006	0.9994	99.88
6.5	171,553,573	33,426	0.0002	0.9998	99.82
7.5	171,827,575	76,726	0.0004	0.9996	99.80
8.5	171,110,027	155,507	0.0009	0.9991	99.75
9.5	172,040,461	25,524	0.0001	0.9999	99.66
10.5	171,753,134	627,461	0.0037	0.9963	99.65
11.5	170,885,459	142,581	0.0008	0.9992	99.28
12.5	170,486,420	743,699	0.0044	0.9956	99.20
13.5	170,635,690	385,262	0.0023	0.9977	98.77
14.5	170,403,883	403,792	0.0024	0.9976	98.54
15.5	171,152,648	101,392	0.0006	0.9994	98.31
16.5	170,423,057	174,686	0.0010	0.9990	98.25
17.5	159,832,153	31,390	0.0002	0.9998	98.15
18.5	150,234,924	261,684	0.0017	0.9983	98.13
19.5	137,075,168	22,428	0.0002	0.9998	97.96
20.5	134,267,805	1,139,752	0.0085	0.9915	97.95
21.5	133,153,573	160,604	0.0012	0.9988	97.11
22.5	132,157,715	70,910	0.0005	0.9995	97.00
23.5	127,622,354	299,331	0.0023	0.9977	96.94
24.5	126,114,214	463,342	0.0037	0.9963	96.72
25.5	126,648,924	38,689	0.0003	0.9997	96.36
26.5	127,266,160	479,074	0.0038	0.9962	96.33
27.5	80,142,525	922,930	0.0115	0.9885	95.97
28.5	79,408,524	180,618	0.0023	0.9977	94.86

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1954-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	79,548,168	15,097	0.0002	0.9998	94.65
30.5	79,392,955	350,347	0.0044	0.9956	94.63
31.5	93,392,413	1,030,494	0.0110	0.9890	94.21
32.5	91,838,075	48,886	0.0005	0.9995	93.17
33.5	67,761,230	174,945	0.0026	0.9974	93.12
34.5	60,041,813	49,609	0.0008	0.9992	92.88
35.5	39,249,588	13,132	0.0003	0.9997	92.81
36.5	35,407,211	23,441	0.0007	0.9993	92.78
37.5	21,803,473		0.0000	1.0000	92.71
38.5	20,568,393	19,693	0.0010	0.9990	92.71
39.5	19,583,717	67,907	0.0035	0.9965	92.63
40.5	23,157,622	61,581	0.0027	0.9973	92.30
41.5	19,331,225	54,105	0.0028	0.9972	92.06
42.5	13,893,773	91,521	0.0066	0.9934	91.80
43.5	13,197,572	50,739	0.0038	0.9962	91.20
44.5	13,135,696	4,700	0.0004	0.9996	90.85
45.5	8,766,294	142,139	0.0162	0.9838	90.81
46.5	6,853,073		0.0000	1.0000	89.34
47.5	6,826,685	24,111	0.0035	0.9965	89.34
48.5	6,507,783	14	0.0000	1.0000	89.03
49.5	5,361,890	784	0.0001	0.9999	89.03
50.5	5,351,626		0.0000	1.0000	89.01
51.5	5,019,222		0.0000	1.0000	89.01
52.5	5,017,566	39,155	0.0078	0.9922	89.01
53.5	3,779,505		0.0000	1.0000	88.32
54.5	3,778,777		0.0000	1.0000	88.32
55.5	3,777,980	7,356	0.0019	0.9981	88.32
56.5	3,770,124		0.0000	1.0000	88.15
57.5	3,010,822		0.0000	1.0000	88.15
58.5	3,010,307		0.0000	1.0000	88.15
59.5	1,777,553		0.0000	1.0000	88.15
60.5	1,776,132		0.0000	1.0000	88.15
61.5					88.15

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1983-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,711,841		0.0000	1.0000	100.00
0.5	188,887,780		0.0000	1.0000	100.00
1.5	171,029,352		0.0000	1.0000	100.00
2.5	152,292,152	9,990	0.0001	0.9999	100.00
3.5	145,411,691	139,025	0.0010	0.9990	99.99
4.5	159,452,943	26,346	0.0002	0.9998	99.90
5.5	157,948,762	48,969	0.0003	0.9997	99.88
6.5	148,972,884	32,001	0.0002	0.9998	99.85
7.5	149,733,580	8,046	0.0001	0.9999	99.83
8.5	153,989,438	152,241	0.0010	0.9990	99.82
9.5	155,168,564	22,970	0.0001	0.9999	99.72
10.5	160,756,184	623,978	0.0039	0.9961	99.71
11.5	159,903,130	138,751	0.0009	0.9991	99.32
12.5	159,530,922	743,699	0.0047	0.9953	99.24
13.5	162,225,403	385,262	0.0024	0.9976	98.77
14.5	162,067,467	401,852	0.0025	0.9975	98.54
15.5	163,161,950	96,947	0.0006	0.9994	98.30
16.5	164,008,960	172,466	0.0011	0.9989	98.24
17.5	153,431,168	11,418	0.0001	0.9999	98.13
18.5	143,885,967	239,303	0.0017	0.9983	98.13
19.5	130,750,248	17,890	0.0001	0.9999	97.96
20.5	129,182,497	1,129,337	0.0087	0.9913	97.95
21.5	128,085,352	160,604	0.0013	0.9987	97.09
22.5	127,118,785	70,910	0.0006	0.9994	96.97
23.5	122,583,923	299,331	0.0024	0.9976	96.92
24.5	122,064,097	463,342	0.0038	0.9962	96.68
25.5	122,599,321	38,689	0.0003	0.9997	96.31
26.5	125,010,393	479,074	0.0038	0.9962	96.28
27.5	77,888,179	922,686	0.0118	0.9882	95.91
28.5	79,408,524	180,618	0.0023	0.9977	94.78

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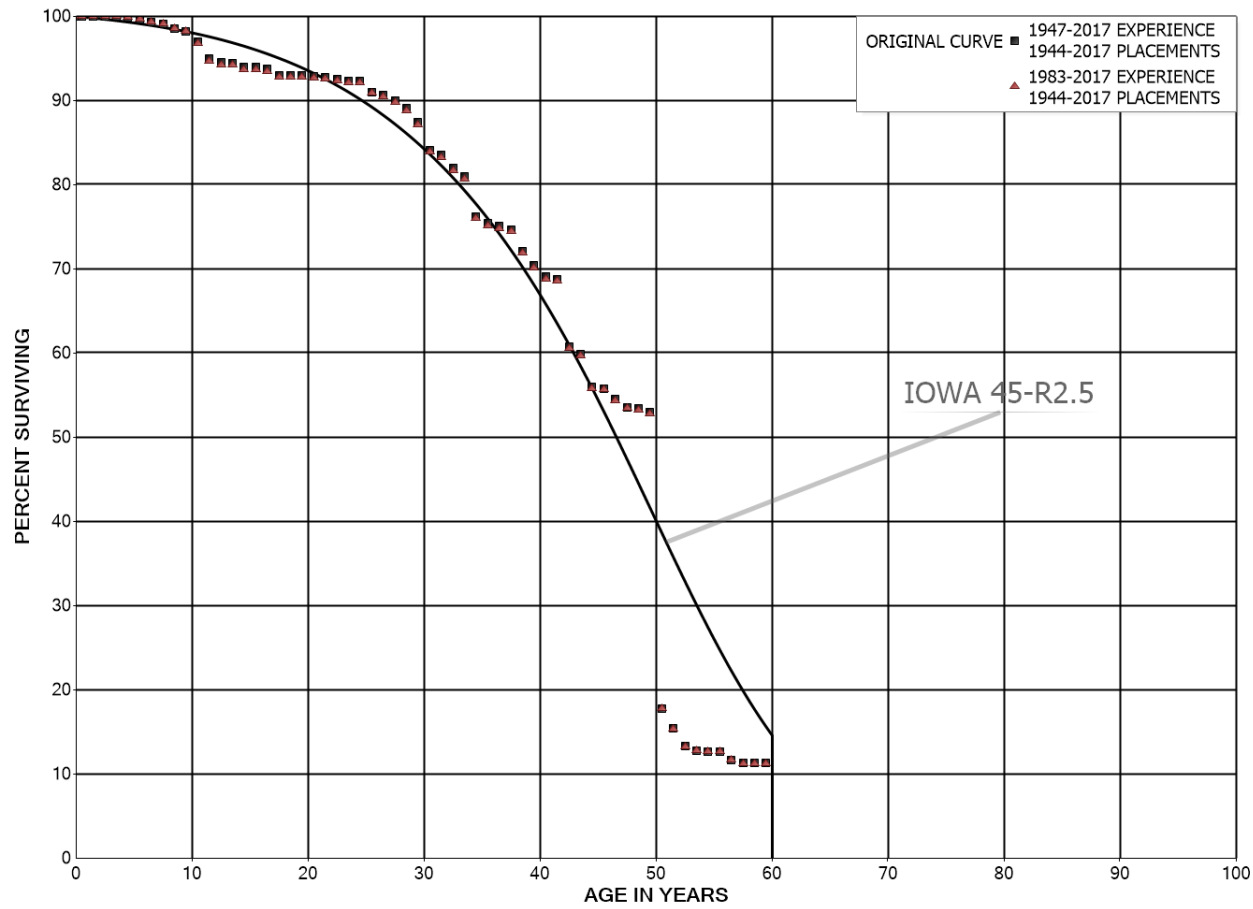
LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2017			EXPERIENCE BAND 1983-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	79,548,168	15,097	0.0002	0.9998	94.56
30.5	79,392,955	350,347	0.0044	0.9956	94.54
31.5	93,392,413	1,030,494	0.0110	0.9890	94.13
32.5	91,838,075	48,886	0.0005	0.9995	93.09
33.5	67,761,230	174,945	0.0026	0.9974	93.04
34.5	60,041,813	49,609	0.0008	0.9992	92.80
35.5	39,249,588	13,132	0.0003	0.9997	92.72
36.5	35,407,211	23,441	0.0007	0.9993	92.69
37.5	21,803,473		0.0000	1.0000	92.63
38.5	20,568,393	19,693	0.0010	0.9990	92.63
39.5	19,583,717	67,907	0.0035	0.9965	92.54
40.5	23,157,622	61,581	0.0027	0.9973	92.22
41.5	19,331,225	54,105	0.0028	0.9972	91.98
42.5	13,893,773	91,521	0.0066	0.9934	91.72
43.5	13,197,572	50,739	0.0038	0.9962	91.11
44.5	13,135,696	4,700	0.0004	0.9996	90.76
45.5	8,766,294	142,139	0.0162	0.9838	90.73
46.5	6,853,073		0.0000	1.0000	89.26
47.5	6,826,685	24,111	0.0035	0.9965	89.26
48.5	6,507,783	14	0.0000	1.0000	88.94
49.5	5,361,890	784	0.0001	0.9999	88.94
50.5	5,351,626		0.0000	1.0000	88.93
51.5	5,019,222		0.0000	1.0000	88.93
52.5	5,017,566	39,155	0.0078	0.9922	88.93
53.5	3,779,505		0.0000	1.0000	88.24
54.5	3,778,777		0.0000	1.0000	88.24
55.5	3,777,980	7,356	0.0019	0.9981	88.24
56.5	3,770,124		0.0000	1.0000	88.07
57.5	3,010,822		0.0000	1.0000	88.07
58.5	3,010,307		0.0000	1.0000	88.07
59.5	1,777,553		0.0000	1.0000	88.07
60.5	1,776,132		0.0000	1.0000	88.07
61.5					88.07

LOUISVILLE GAS AND ELECTRIC COMPANY  
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2017			EXPERIENCE BAND 1947-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,606,433		0.0000	1.0000	100.00
0.5	23,449,651	677	0.0000	1.0000	100.00
1.5	22,742,532	2,120	0.0001	0.9999	100.00
2.5	22,033,998	8,003	0.0004	0.9996	99.99
3.5	19,689,372	16,984	0.0009	0.9991	99.95
4.5	18,199,357	53,501	0.0029	0.9971	99.87
5.5	17,943,293	47,151	0.0026	0.9974	99.57
6.5	15,301,466	36,381	0.0024	0.9976	99.31
7.5	14,236,241	78,162	0.0055	0.9945	99.07
8.5	13,526,831	42,779	0.0032	0.9968	98.53
9.5	13,114,929	171,050	0.0130	0.9870	98.22
10.5	12,199,852	250,426	0.0205	0.9795	96.94
11.5	11,162,508	49,169	0.0044	0.9956	94.95
12.5	11,021,319	10,549	0.0010	0.9990	94.53
13.5	11,033,378	59,572	0.0054	0.9946	94.44
14.5	10,178,590	1,701	0.0002	0.9998	93.93
15.5	9,716,552	21,657	0.0022	0.9978	93.91
16.5	9,220,848	70,908	0.0077	0.9923	93.70
17.5	8,846,541	2,730	0.0003	0.9997	92.98
18.5	8,097,719	1,595	0.0002	0.9998	92.95
19.5	7,805,381	9,507	0.0012	0.9988	92.94
20.5	7,495,233	5,560	0.0007	0.9993	92.82
21.5	7,142,077	21,184	0.0030	0.9970	92.75
22.5	6,669,099	11,649	0.0017	0.9983	92.48
23.5	6,304,898	1	0.0000	1.0000	92.32
24.5	5,950,420	85,520	0.0144	0.9856	92.32
25.5	5,627,219	22,195	0.0039	0.9961	90.99
26.5	4,600,598	31,595	0.0069	0.9931	90.63
27.5	2,785,994	28,437	0.0102	0.9898	90.01
28.5	2,644,496	49,674	0.0188	0.9812	89.09

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2017			EXPERIENCE BAND 1947-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
29.5	2,436,080	92,039	0.0378	0.9622	87.42	
30.5	2,199,934	16,848	0.0077	0.9923	84.11	
31.5	1,940,772	35,692	0.0184	0.9816	83.47	
32.5	1,836,909	22,609	0.0123	0.9877	81.94	
33.5	1,648,336	96,562	0.0586	0.9414	80.93	
34.5	1,427,499	15,297	0.0107	0.9893	76.19	
35.5	1,381,445	5,601	0.0041	0.9959	75.37	
36.5	1,309,084	7,097	0.0054	0.9946	75.06	
37.5	1,256,915	42,800	0.0341	0.9659	74.66	
38.5	1,176,347	28,818	0.0245	0.9755	72.11	
39.5	898,521	16,823	0.0187	0.9813	70.35	
40.5	846,796	3,802	0.0045	0.9955	69.03	
41.5	801,188	93,212	0.1163	0.8837	68.72	
42.5	679,520	9,738	0.0143	0.9857	60.73	
43.5	633,248	40,974	0.0647	0.9353	59.86	
44.5	522,935	1,904	0.0036	0.9964	55.98	
45.5	195,523	4,501	0.0230	0.9770	55.78	
46.5	190,353	3,272	0.0172	0.9828	54.49	
47.5	187,081	485	0.0026	0.9974	53.56	
48.5	186,596	1,799	0.0096	0.9904	53.42	
49.5	184,798	122,826	0.6647	0.3353	52.90	
50.5	61,972	8,187	0.1321	0.8679	17.74	
51.5	53,784	7,531	0.1400	0.8600	15.40	
52.5	46,254	1,724	0.0373	0.9627	13.24	
53.5	44,530	323	0.0073	0.9927	12.75	
54.5	44,207		0.0000	1.0000	12.66	
55.5	43,278	3,518	0.0813	0.9187	12.66	
56.5	39,760	1,288	0.0324	0.9676	11.63	
57.5	38,472		0.0000	1.0000	11.25	
58.5	38,270		0.0000	1.0000	11.25	



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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2017			EXPERIENCE BAND 1947-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
59.5	37,214		0.0000	1.0000	11.25
60.5	29,806		0.0000	1.0000	11.25
61.5	29,104		0.0000	1.0000	11.25
62.5	28,982		0.0000	1.0000	11.25
63.5	28,982		0.0000	1.0000	11.25
64.5	28,871		0.0000	1.0000	11.25
65.5	20,131		0.0000	1.0000	11.25
66.5	3,223		0.0000	1.0000	11.25
67.5	1,634		0.0000	1.0000	11.25
68.5	277		0.0000	1.0000	11.25
69.5	277		0.0000	1.0000	11.25
70.5	277		0.0000	1.0000	11.25
71.5					11.25

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2017			EXPERIENCE BAND 1983-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,110,214		0.0000	1.0000	100.00
0.5	21,401,848		0.0000	1.0000	100.00
1.5	20,889,711		0.0000	1.0000	100.00
2.5	20,273,809	7,218	0.0004	0.9996	100.00
3.5	17,987,979	16,306	0.0009	0.9991	99.96
4.5	16,793,057	51,430	0.0031	0.9969	99.87
5.5	16,588,877	45,894	0.0028	0.9972	99.57
6.5	13,956,939	32,962	0.0024	0.9976	99.29
7.5	12,916,752	75,236	0.0058	0.9942	99.06
8.5	12,282,707	39,234	0.0032	0.9968	98.48
9.5	11,980,818	170,665	0.0142	0.9858	98.17
10.5	11,486,714	250,426	0.0218	0.9782	96.77
11.5	10,492,850	49,169	0.0047	0.9953	94.66
12.5	10,377,627	10,199	0.0010	0.9990	94.21
13.5	10,413,326	53,523	0.0051	0.9949	94.12
14.5	9,584,186	1,701	0.0002	0.9998	93.64
15.5	9,160,044	21,106	0.0023	0.9977	93.62
16.5	8,770,665	64,901	0.0074	0.9926	93.41
17.5	8,404,157		0.0000	1.0000	92.71
18.5	7,674,439	624	0.0001	0.9999	92.71
19.5	7,392,279	9,255	0.0013	0.9987	92.71
20.5	7,154,137	5,560	0.0008	0.9992	92.59
21.5	6,806,689	21,184	0.0031	0.9969	92.52
22.5	6,336,670	11,649	0.0018	0.9982	92.23
23.5	5,972,999	1	0.0000	1.0000	92.06
24.5	5,664,417	78,020	0.0138	0.9862	92.06
25.5	5,348,716	22,195	0.0041	0.9959	90.79
26.5	4,342,198	31,595	0.0073	0.9927	90.42
27.5	2,528,162	28,437	0.0112	0.9888	89.76
28.5	2,644,296	49,674	0.0188	0.9812	88.75

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2017			EXPERIENCE BAND 1983-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
29.5	2,435,880	92,039	0.0378	0.9622	87.08	
30.5	2,199,734	16,848	0.0077	0.9923	83.79	
31.5	1,940,572	35,692	0.0184	0.9816	83.15	
32.5	1,836,709	22,609	0.0123	0.9877	81.62	
33.5	1,648,136	96,562	0.0586	0.9414	80.62	
34.5	1,427,299	15,297	0.0107	0.9893	75.89	
35.5	1,381,445	5,601	0.0041	0.9959	75.08	
36.5	1,309,084	7,097	0.0054	0.9946	74.78	
37.5	1,256,915	42,800	0.0341	0.9659	74.37	
38.5	1,176,347	28,818	0.0245	0.9755	71.84	
39.5	898,521	16,823	0.0187	0.9813	70.08	
40.5	846,796	3,802	0.0045	0.9955	68.77	
41.5	801,188	93,212	0.1163	0.8837	68.46	
42.5	679,520	9,738	0.0143	0.9857	60.49	
43.5	633,248	40,974	0.0647	0.9353	59.63	
44.5	522,935	1,904	0.0036	0.9964	55.77	
45.5	195,523	4,501	0.0230	0.9770	55.56	
46.5	190,353	3,272	0.0172	0.9828	54.29	
47.5	187,081	485	0.0026	0.9974	53.35	
48.5	186,596	1,799	0.0096	0.9904	53.21	
49.5	184,798	122,826	0.6647	0.3353	52.70	
50.5	61,972	8,187	0.1321	0.8679	17.67	
51.5	53,784	7,531	0.1400	0.8600	15.34	
52.5	46,254	1,724	0.0373	0.9627	13.19	
53.5	44,530	323	0.0073	0.9927	12.70	
54.5	44,207		0.0000	1.0000	12.61	
55.5	43,278	3,518	0.0813	0.9187	12.61	
56.5	39,760	1,288	0.0324	0.9676	11.58	
57.5	38,472		0.0000	1.0000	11.21	
58.5	38,270		0.0000	1.0000	11.21	

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2017			EXPERIENCE BAND 1983-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
59.5	37,214		0.0000	1.0000	11.21
60.5	29,806		0.0000	1.0000	11.21
61.5	29,104		0.0000	1.0000	11.21
62.5	28,982		0.0000	1.0000	11.21
63.5	28,982		0.0000	1.0000	11.21
64.5	28,871		0.0000	1.0000	11.21
65.5	20,131		0.0000	1.0000	11.21
66.5	3,223		0.0000	1.0000	11.21
67.5	1,634		0.0000	1.0000	11.21
68.5	277		0.0000	1.0000	11.21
69.5	277		0.0000	1.0000	11.21
70.5	277		0.0000	1.0000	11.21
71.5					11.21

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	5,380	162	3		0	162-	3-
1973	9,301		0	775	8	775	8
1974	166,455	30,008	18	552	0	29,456-	18-
1975	4,816	2,201	46		0	2,201-	46-
1976	17,364	2,461	14	148	1	2,313-	13-
1977	9,993	3,390	34		0	3,390-	34-
1978	706		0		0		0
1979	35,088	9,102	26	1,550	4	7,552-	22-
1980	4,245		0		0		0
1981	336,223	1,656	0		0	1,656-	0
1982	3,566	335	9		0	335-	9-
1983	527,107	734	0	11	0	723-	0
1984	7,999,955	139,134	2		0	139,134-	2-
1985	27,301	57,960	212		0	57,960-	212-
1986	83,061	29,750	36	10,787	13	18,963-	23-
1987	125,887	20,183	16	69	0	20,114-	16-
1988	19,638		0		0		0
1989	4,499		0		0		0
1990							
1991	67,462	17,694	26		0	17,694-	26-
1992	141,612	1,588	1		0	1,588-	1-
1993	279,758	44,837	16		0	44,837-	16-
1994	52,490		0		0		0
1995	258,855	21,373	8	1,279	0	20,094-	8-
1996	135,288	54,185	40	6,329	5	47,856-	35-
1997	70,532	8,504	12	8,625	12	121	0
1998	448,015	207,901	46		0	207,901-	46-
1999	110,093	36,068	33	697	1	35,371-	32-
2000	40,964		0		0		0
2001	171,276	990	1		0	990-	1-
2002	111,468		0		0		0
2003	865,133	100,649	12		0	100,649-	12-
2004	629,199	260,812	41		0	260,812-	41-
2005	921,450	114,744	12		0	114,744-	12-
2006	697,724	278,680	40		0	278,680-	40-
2007	78,460	3,894	5		0	3,894-	5-

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	81,616	16,027	20	0		16,027-	20-
2009	484,516	172,070	36	0		172,070-	36-
2010	176,038	90,160	51	0		90,160-	51-
2011	4,196,980	1,255,579	30	0		1,255,579-	30-
2012	346,525	407,133	117	0		407,133-	117-
2013	524,191	840,164	160	398	0	839,766-	160-
2014	639,283	480,834	75	0		480,834-	75-
2015	849,133	418,910	49	0		418,910-	49-
2016	533,975	80,996	15	0		80,996-	15-
2017	209,322	68,731	33	0		68,731-	33-
TOTAL	22,501,944	5,279,598	23	31,220	0	5,248,378-	23-

THREE-YEAR MOVING AVERAGES

72-74	60,379	10,057	17	442	1	9,614-	16-
73-75	60,191	10,736	18	442	1	10,294-	17-
74-76	62,878	11,557	18	233	0	11,323-	18-
75-77	10,724	2,684	25	49	0	2,635-	25-
76-78	9,354	1,950	21	49	1	1,901-	20-
77-79	15,262	4,164	27	517	3	3,647-	24-
78-80	13,346	3,034	23	517	4	2,517-	19-
79-81	125,185	3,586	3	517	0	3,069-	2-
80-82	114,678	664	1		0	664-	1-
81-83	288,965	908	0	4	0	905-	0
82-84	2,843,543	46,734	2	4	0	46,731-	2-
83-85	2,851,454	65,943	2	4	0	65,939-	2-
84-86	2,703,439	75,615	3	3,596	0	72,019-	3-
85-87	78,750	35,964	46	3,619	5	32,346-	41-
86-88	76,195	16,644	22	3,619	5	13,026-	17-
87-89	50,008	6,728	13	23	0	6,705-	13-
88-90	8,046		0		0		0
89-91	23,987	5,898	25		0	5,898-	25-
90-92	69,691	6,427	9		0	6,427-	9-
91-93	162,944	21,373	13		0	21,373-	13-
92-94	157,953	15,475	10		0	15,475-	10-

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	197,034	22,070	11	426	0	21,644-	11-
94-96	148,878	25,186	17	2,536	2	22,650-	15-
95-97	154,892	28,021	18	5,411	3	22,610-	15-
96-98	217,945	90,197	41	4,985	2	85,212-	39-
97-99	209,547	84,158	40	3,107	1	81,050-	39-
98-00	199,691	81,323	41	232	0	81,091-	41-
99-01	107,444	12,353	11	232	0	12,120-	11-
00-02	107,903	330	0		0	330-	0
01-03	382,626	33,880	9		0	33,880-	9-
02-04	535,267	120,487	23		0	120,487-	23-
03-05	805,261	158,735	20		0	158,735-	20-
04-06	749,457	218,078	29		0	218,078-	29-
05-07	565,878	132,439	23		0	132,439-	23-
06-08	285,933	99,533	35		0	99,533-	35-
07-09	214,864	63,997	30		0	63,997-	30-
08-10	247,390	92,752	37		0	92,752-	37-
09-11	1,619,178	505,937	31		0	505,937-	31-
10-12	1,573,181	584,291	37		0	584,291-	37-
11-13	1,689,232	834,292	49	133	0	834,159-	49-
12-14	503,333	576,044	114	133	0	575,911-	114-
13-15	670,869	579,970	86	133	0	579,837-	86-
14-16	674,130	326,914	48		0	326,914-	48-
15-17	530,810	189,546	36		0	189,546-	36-
FIVE-YEAR AVERAGE							
13-17	551,181	377,927	69	80	0	377,847-	69-

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	62,803	4,171	7	648	1	3,523-	6-
1974	7,673	6,835	89	12	0	6,823-	89-
1975	3,085	402	13	383	12	19-	1-
1976	3,221		0		0		0
1977	326,169	62,640	19	5,757	2	56,883-	17-
1978	194,645	243	0	2,078	1	1,835	1
1979	2,069,174	10,000	0		0	10,000-	0
1980	553,764	39,529	7	5,000	1	34,529-	6-
1981	5,642,246	130,545	2		0	130,545-	2-
1982	1,289,749	35,582	3		0	35,582-	3-
1983	2,872,642	34,486	1	10,535	0	23,951-	1-
1984	19,009,765	1,405,123	7	25,077	0	1,380,046-	7-
1985	11,336,125	1,868,829	16	24,791	0	1,844,038-	16-
1986	4,583,696	2,041,987	45	23,452	1	2,018,535-	44-
1987	5,711,646	882,146	15	7,564	0	874,582-	15-
1988	981,609	220,046	22	84-	0	220,130-	22-
1989	1,150,890	29,619	3		0	29,619-	3-
1990	274,896	45,528	17		0	45,528-	17-
1991	514,723	1,963	0		0	1,963-	0
1992	657,502	37,558-	6-		0	37,558	6
1993	727,737	130,969-	18-	8,692	1	139,661	19
1994	518,558	102,303	20	4,250	1	98,053-	19-
1995	8,391,354	687,291	8	41,471	0	645,820-	8-
1996	2,043,488	614,554	30	95,593	5	518,961-	25-
1997	1,563,889	188,562	12	191,250	12	2,688	0
1998	2,744,038	1,273,372	46		0	1,273,372-	46-
1999	6,407,359	2,121,390	33	41,005	1	2,080,385-	32-
2000	1,939,284	549,421	28	319,613	16	229,808-	12-
2001	8,057,111	330,086	4		0	330,086-	4-
2002	5,505,871	495,797	9		0	495,797-	9-
2003	7,090,285	9,195	0		0	9,195-	0
2004	6,901,489	1,994,239	29		0	1,994,239-	29-
2005	4,197,701	1,079,108	26		0	1,079,108-	26-
2006	27,711,972	10,223,501	37	577,580	2	9,645,921-	35-
2007	3,095,537	815,490	26	281,090	9	534,400-	17-
2008	3,796,631	1,500,760	40	86,662	2	1,414,098-	37-



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ACCOUNTS 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	7,012,615	3,053,175	44	27,191	0	3,025,984-	43-
2010	3,987,134	597,884	15	45,462	1	552,423-	14-
2011	17,737,600	2,541,970	14	34,636	0	2,507,334-	14-
2012	11,636,251	2,473,206	21	199,351	2	2,273,855-	20-
2013	5,121,553	4,060,365	79	76,189	1	3,984,177-	78-
2014	6,768,408	1,151,687	17		0	1,151,687-	17-
2015	18,814,164	5,191,059	28	44,171	0	5,146,888-	27-
2016	8,494,131	1,452,191	17	22,890	0	1,429,301-	17-
2017	8,073,501	10,017,154	124		0	10,017,154-	124-
TOTAL	235,583,683	59,174,907	25	2,202,309	1	56,972,598-	24-

THREE-YEAR MOVING AVERAGES

73-75	24,520	3,803	16	348	1	3,455-	14-
74-76	4,660	2,412	52	132	3	2,281-	49-
75-77	110,825	21,014	19	2,047	2	18,967-	17-
76-78	174,678	20,961	12	2,612	1	18,349-	11-
77-79	863,329	24,294	3	2,612	0	21,683-	3-
78-80	939,194	16,591	2	2,359	0	14,231-	2-
79-81	2,755,061	60,025	2	1,667	0	58,358-	2-
80-82	2,495,253	68,552	3	1,667	0	66,885-	3-
81-83	3,268,212	66,871	2	3,512	0	63,359-	2-
82-84	7,724,052	491,730	6	11,871	0	479,860-	6-
83-85	11,072,844	1,102,813	10	20,134	0	1,082,678-	10-
84-86	11,643,195	1,771,980	15	24,440	0	1,747,540-	15-
85-87	7,210,489	1,597,654	22	18,602	0	1,579,052-	22-
86-88	3,758,984	1,048,060	28	10,311	0	1,037,749-	28-
87-89	2,614,715	377,270	14	2,493	0	374,777-	14-
88-90	802,465	98,398	12	28-	0	98,426-	12-
89-91	646,836	25,703	4		0	25,703-	4-
90-92	482,374	3,311	1		0	3,311-	1-
91-93	633,321	55,521-	9-	2,897	0	58,419	9
92-94	634,599	22,075-	3-	4,314	1	26,389	4
93-95	3,212,550	219,542	7	18,138	1	201,404-	6-
94-96	3,651,133	468,049	13	47,105	1	420,945-	12-

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ACCOUNTS 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
95-97	3,999,577	496,802	12	109,438	3	387,364-	10-
96-98	2,117,138	692,163	33	95,614	5	596,548-	28-
97-99	3,571,762	1,194,441	33	77,418	2	1,117,023-	31-
98-00	3,696,894	1,314,728	36	120,206	3	1,194,522-	32-
99-01	5,467,918	1,000,299	18	120,206	2	880,093-	16-
00-02	5,167,422	458,435	9	106,538	2	351,897-	7-
01-03	6,884,422	278,359	4		0	278,359-	4-
02-04	6,499,215	833,077	13		0	833,077-	13-
03-05	6,063,158	1,027,514	17		0	1,027,514-	17-
04-06	12,937,054	4,432,282	34	192,527	1	4,239,756-	33-
05-07	11,668,403	4,039,366	35	286,223	2	3,753,143-	32-
06-08	11,534,714	4,179,917	36	315,110	3	3,864,806-	34-
07-09	4,634,928	1,789,808	39	131,648	3	1,658,161-	36-
08-10	4,932,127	1,717,273	35	53,105	1	1,664,168-	34-
09-11	9,579,116	2,064,343	22	35,763	0	2,028,580-	21-
10-12	11,120,328	1,871,020	17	93,150	1	1,777,870-	16-
11-13	11,498,468	3,025,181	26	103,392	1	2,921,788-	25-
12-14	7,842,070	2,561,753	33	91,847	1	2,469,906-	31-
13-15	10,234,708	3,467,704	34	40,120	0	3,427,584-	33-
14-16	11,358,901	2,598,312	23	22,354	0	2,575,959-	23-
15-17	11,793,932	5,553,468	47	22,354	0	5,531,114-	47-
FIVE-YEAR AVERAGE							
13-17	9,454,351	4,374,491	46	28,650	0	4,345,841-	46-

## Attachment 3 to Response to KIUC-1 Question No. 26

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Spanos

LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 314 TURBOGENERATOR UNITS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	5,300	3,167	60		0	3,167-	60-
1975	5,583		0		0		0
1976							
1977							
1978	17,277	2,051	12	2,818	16	767	4
1979	1,527,611		0		0		0
1980	8,705		0		0		0
1981	3,710,700		0		0		0
1982	6,074	620	10		0	620-	10-
1983	2,465,234		0		0		0
1984	2,791,319		0		0		0
1985	7,690,532	899	0		0	899-	0
1986	18,073	813	4		0	813-	4-
1987	43,600	2,606	6	17	0	2,589-	6-
1988	122,693		0		0		0
1989							
1990	15,000		0		0		0
1991	1,406,443		0		0		0
1992	15,000		0		0		0
1993	22,000	524	2		0	524-	2-
1994	110,318	22,262	20		0	22,262-	20-
1995	4,566,240	377,019	8	22,567	0	354,452-	8-
1996	1,314,385	530,805	40	61,486	5	469,319-	36-
1997	612,710	73,876	12	74,929	12	1,053	0
1998							
1999	5,000	1,782	36	34	1	1,748-	35-
2000							
2001							
2002	94,480		0		0		0
2003	3,077,538	277,920	9		0	277,920-	9-
2004	1,160,157	373,601	32		0	373,601-	32-
2005	464,123	60,425	13		0	60,425-	13-
2006	2,965,022	532,312	18		0	532,312-	18-
2007	115,565	2,600	2		0	2,600-	2-
2008	33,017	46,464	141		0	46,464-	141-
2009	754,568	465,855	62		0	465,855-	62-

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	103,475	3,278	3		0	3,278-	3-
2011	3,093,988	109,173	4		0	109,173-	4-
2012	2,675,754	1,278,417	48		0	1,278,417-	48-
2013	998,736	661,894	66		0	661,894-	66-
2014	564,792	500,640	89		0	500,640-	89-
2015	7,699,476	1,289,267	17	923,936	12	365,331-	5-
2016	1,079,649	953,014	88		0	953,014-	88-
2017	1,207,097	296,938	25	748,976	62	452,038	37
TOTAL	52,567,234	7,868,222	15	1,834,763	3	6,033,460-	11-

THREE-YEAR MOVING AVERAGES

74-76	3,628	1,056	29		0	1,056-	29-
75-77	1,861		0		0		0
76-78	5,759	684	12	939	16	256	4
77-79	514,963	684	0	939	0	256	0
78-80	517,864	684	0	939	0	256	0
79-81	1,749,005		0		0		0
80-82	1,241,826	207	0		0	207-	0
81-83	2,060,669	207	0		0	207-	0
82-84	1,754,209	207	0		0	207-	0
83-85	4,315,695	300	0		0	300-	0
84-86	3,499,975	571	0		0	571-	0
85-87	2,584,068	1,439	0	6	0	1,434-	0
86-88	61,455	1,140	2	6	0	1,134-	2-
87-89	55,431	869	2	6	0	863-	2-
88-90	45,898		0		0		0
89-91	473,814		0		0		0
90-92	478,814		0		0		0
91-93	481,148	175	0		0	175-	0
92-94	49,106	7,595	15		0	7,595-	15-
93-95	1,566,186	133,268	9	7,522	0	125,746-	8-
94-96	1,996,981	310,029	16	28,018	1	282,011-	14-
95-97	2,164,445	327,233	15	52,994	2	274,239-	13-
96-98	642,365	201,560	31	45,472	7	156,089-	24-

Attachment 3 to Response to KIUC-1 Question No. 26

Spanos

LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	205,903	25,219	12	24,988	12	232-	0
98-00	1,667	594	36	11	1	583-	35-
99-01	1,667	594	36	11	1	583-	35-
00-02	31,493		0		0		0
01-03	1,057,339	92,640	9		0	92,640-	9-
02-04	1,444,058	217,174	15		0	217,174-	15-
03-05	1,567,273	237,316	15		0	237,316-	15-
04-06	1,529,767	322,113	21		0	322,113-	21-
05-07	1,181,570	198,446	17		0	198,446-	17-
06-08	1,037,868	193,792	19		0	193,792-	19-
07-09	301,050	171,639	57		0	171,639-	57-
08-10	297,020	171,866	58		0	171,866-	58-
09-11	1,317,344	192,769	15		0	192,769-	15-
10-12	1,957,739	463,623	24		0	463,623-	24-
11-13	2,256,159	683,161	30		0	683,161-	30-
12-14	1,413,094	813,650	58		0	813,650-	58-
13-15	3,087,668	817,267	26	307,979	10	509,289-	16-
14-16	3,114,639	914,307	29	307,979	10	606,328-	19-
15-17	3,328,741	846,406	25	557,637	17	288,769-	9-
FIVE-YEAR AVERAGE							
13-17	2,309,950	740,351	32	334,582	14	405,768-	18-

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Spanos

LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	33,729	502	1		0	502-	1-
1973	7,724		0	1,966	25	1,966	25
1974	10,311	417	4		0	417-	4-
1975	11,172	521	5	2,381	21	1,860	17
1976	3,903	38,121	977	2,393	61	35,728-	915-
1977	22,153	794	4		0	794-	4-
1978	23,703	1,238	5	4,573	19	3,335	14
1979	140,861	388	0	123	0	265-	0
1980	127,304	1,849	1		0	1,849-	1-
1981	963,033		0	1,261	0	1,261	0
1982	8,574	993	12	999	12	6	0
1983	302,710	13-	0	688	0	701	0
1984	1,628,052	4,221	0		0	4,221-	0
1985	1,108,851	2,002	0		0	2,002-	0
1986	13,971		0		0		0
1987	807,408	95,681	12	926	0	94,755-	12-
1988	12,928	3,297	26	10-	0	3,307-	26-
1989	97,796		0		0		0
1990	76,484	16,433-	21-	2,100	3	18,533	24
1991	313,936	1,028	0		0	1,028-	0
1992	61,486	10,547	17		0	10,547-	17-
1993	473,682	6,732-	1-		0	6,732	1
1994	22,000		0		0		0
1995	822,779	67,935	8	4,066	0	63,869-	8-
1996	348,770	140,848	40	16,315	5	124,533-	36-
1997	1,032,181	124,452	12	126,227	12	1,775	0
1998							
1999	2,918	1,040	36	21	1	1,019-	35-
2000	671,474	16,128	2		0	16,128-	2-
2001	34,589		0		0		0
2002	102,272		0		0		0
2003	74,452		0		0		0
2004	829,101	26,830	3		0	26,830-	3-
2005							
2006	1,043,304	59,113	6		0	59,113-	6-
2007	106,068	23,111	22	500	0	22,611-	21-

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	32,633	1,065	3		0	1,065-	3-
2009	197,219	109,483	56		0	109,483-	56-
2010	20,993	18,899	90		0	18,899-	90-
2011	639,407	243,700	38		0	243,700-	38-
2012	282,287	303,914	108	11,875	4	292,039-	103-
2013	671,068	33,992	5		0	33,992-	5-
2014	196,133	211,869	108		0	211,869-	108-
2015	103,922	131,720	127	27,260	26	104,461-	101-
2016	173,708	56,804	33	42,500	24	14,304-	8-
2017	22,054	19,822	90		0	19,822-	90-
TOTAL	13,679,104	1,729,147	13	246,164	2	1,482,983-	11-

THREE-YEAR MOVING AVERAGES

72-74	17,255	306	2	655	4	349	2
73-75	9,736	313	3	1,449	15	1,136	12
74-76	8,462	13,020	154	1,591	19	11,428-	135-
75-77	12,409	13,145	106	1,591	13	11,554-	93-
76-78	16,586	13,384	81	2,322	14	11,062-	67-
77-79	62,239	807	1	1,565	3	759	1
78-80	97,289	1,158	1	1,565	2	407	0
79-81	410,399	746	0	461	0	284-	0
80-82	366,304	947	0	753	0	194-	0
81-83	424,772	327	0	983	0	656	0
82-84	646,445	1,734	0	562	0	1,171-	0
83-85	1,013,204	2,070	0	229	0	1,841-	0
84-86	916,958	2,074	0		0	2,074-	0
85-87	643,410	32,561	5	309	0	32,252-	5-
86-88	278,102	32,993	12	305	0	32,687-	12-
87-89	306,044	32,993	11	305	0	32,687-	11-
88-90	62,403	4,379-	7-	697	1	5,075	8
89-91	162,739	5,135-	3-	700	0	5,835	4
90-92	150,635	1,619-	1-	700	0	2,319	2
91-93	283,035	1,614	1		0	1,614-	1-
92-94	185,723	1,272	1		0	1,272-	1-

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	439,487	20,401	5	1,355	0	19,046-	4-
94-96	397,850	69,594	17	6,794	2	62,801-	16-
95-97	734,577	111,078	15	48,869	7	62,209-	8-
96-98	460,317	88,433	19	47,514	10	40,919-	9-
97-99	345,033	41,831	12	42,083	12	252	0
98-00	224,797	5,723	3	7	0	5,716-	3-
99-01	236,327	5,723	2	7	0	5,716-	2-
00-02	269,445	5,376	2		0	5,376-	2-
01-03	70,438		0		0		0
02-04	335,275	8,943	3		0	8,943-	3-
03-05	301,184	8,943	3		0	8,943-	3-
04-06	624,135	28,648	5		0	28,648-	5-
05-07	383,124	27,408	7	167	0	27,241-	7-
06-08	394,002	27,763	7	167	0	27,596-	7-
07-09	111,974	44,553	40	167	0	44,386-	40-
08-10	83,615	43,149	52		0	43,149-	52-
09-11	285,873	124,027	43		0	124,027-	43-
10-12	314,229	188,838	60	3,958	1	184,879-	59-
11-13	530,921	193,869	37	3,958	1	189,910-	36-
12-14	383,163	183,258	48	3,958	1	179,300-	47-
13-15	323,708	125,860	39	9,087	3	116,774-	36-
14-16	157,921	133,464	85	23,253	15	110,211-	70-
15-17	99,895	69,449	70	23,253	23	46,196-	46-
FIVE-YEAR AVERAGE							
13-17	233,377	90,842	39	13,952	6	76,890-	33-



Attachment 3 to Response to KIUC-1 Question No. 26

Spanos

LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	985	62	6		0	62-	6-
1973							
1974	2,625		0	2,800	107	2,800	107
1975	2,166		0		0		0
1976	3,217		0		0		0
1977	4,112		0		0		0
1978	2,193		0	48	2	48	2
1979	33,145	43	0		0	43-	0
1980	1,734		0		0		0
1981	15,052		0	7,500	50	7,500	50
1982	350		0		0		0
1983	309		0		0		0
1984	344,269		0		0		0
1985	68,016		0	53	0	53	0
1986	7,808		0		0		0
1987	5,311		0		0		0
1988	1,311		0		0		0
1989	318		0	175	55	175	55
1990	17,214	1,000-	6-		0	1,000	6
1991	15,986		0		0		0
1992	5,162		0		0		0
1993	137,323		0		0		0
1994							
1995	114,896	9,487	8	568	0	8,919-	8-
1996	386,595	156,124	40	18,085	5	138,039-	36-
1997	63,113	7,610	12	7,719	12	109	0
1998							
1999							
2000							
2001							
2002		537				537-	
2003	1,600	437	27		0	437-	27-
2004	159,413	4,944	3		0	4,944-	3-
2005							
2006	85,294	1,237	1		0	1,237-	1-
2007	76,996		0		0		0

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	37,166		0	103,285	278	103,285	278
2009	31,210	2,109	7		0	2,109-	7-
2010	18,529		0		0		0
2011	66,012		0		0		0
2012	20,219		0		0		0
2013	7,457		0		0		0
2014	94,077		0		0		0
2015	79,363	188	0		0	188-	0
2016	123,602	5,116	4	2,650	2	2,466-	2-
2017	207,367		0		0		0
TOTAL	2,241,514	186,894	8	142,883	6	44,011-	2-

THREE-YEAR MOVING AVERAGES

72-74	1,203	21	2	933	78	913	76
73-75	1,597		0	933	58	933	58
74-76	2,669		0	933	35	933	35
75-77	3,165		0		0		0
76-78	3,174		0	16	1	16	1
77-79	13,150	14	0	16	0	2	0
78-80	12,357	14	0	16	0	2	0
79-81	16,644	14	0	2,500	15	2,486	15
80-82	5,712		0	2,500	44	2,500	44
81-83	5,237		0	2,500	48	2,500	48
82-84	114,976		0		0		0
83-85	137,531		0	18	0	18	0
84-86	140,031		0	18	0	18	0
85-87	27,045		0	18	0	18	0
86-88	4,810		0		0		0
87-89	2,313		0	58	3	58	3
88-90	6,281	333-	5-	58	1	392	6
89-91	11,173	333-	3-	58	1	392	4
90-92	12,787	333-	3-		0	333	3
91-93	52,824		0		0		0
92-94	47,495		0		0		0

Attachment 3 to Response to KIUC-1 Question No. 26

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LOUISVILLE GAS AND ELECTRIC COMPANY

ACCOUNTS 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	84,073	3,162	4	189	0	2,973-	4-
94-96	167,164	55,204	33	6,218	4	48,986-	29-
95-97	188,201	57,740	31	8,791	5	48,950-	26-
96-98	149,903	54,578	36	8,601	6	45,977-	31-
97-99	21,038	2,537	12	2,573	12	36	0
98-00							
99-01							
00-02		179				179-	
01-03	533	325	61		0	325-	61-
02-04	53,671	1,973	4		0	1,973-	4-
03-05	53,671	1,794	3		0	1,794-	3-
04-06	81,569	2,060	3		0	2,060-	3-
05-07	54,097	412	1		0	412-	1-
06-08	66,485	412	1	34,428	52	34,016	51
07-09	48,457	703	1	34,428	71	33,725	70
08-10	28,968	703	2	34,428	119	33,725	116
09-11	38,584	703	2		0	703-	2-
10-12	34,920		0		0		0
11-13	31,229		0		0		0
12-14	40,584		0		0		0
13-15	60,299	63	0		0	63-	0
14-16	99,014	1,768	2	883	1	885-	1-
15-17	136,777	1,768	1	883	1	885-	1-
FIVE-YEAR AVERAGE							
13-17	102,373	1,061	1	530	1	531-	1-

The attachment is  
provided in a separate  
file in Excel format.

The attachment is  
provided in a separate  
file in Excel format.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 27**

**Responding Witness: Lonnie E. Bellar / John J. Spanos**

- Q.1-27. Refer to pages 10-11 of Mr. Spanos' Direct Testimony wherein he describes the "dismantlement component" added to the overall net salvage for each production facility. Refer also to pages VIII-2 of Exhibit JJS- LG&E-1 (Depreciation Study attached to Mr. Spanos' Direct Testimony).
- a. Please describe and provide copies of all source documentation relied upon to determine that "the dismantlement or decommissioning costs for steam production facilities is best calculated at \$40/KW of the assets subject to final retirement."
  - b. Please provide copies for each generating facility of the calculations the terminal net salvage component as based on the \$40/KW assumption. Provide in electronic format with all formulas intact.
  - c. Please provide copies of the "cost estimate of dismantlement of the Cane Run facility" referenced on page 10, lines 20-22, and identify all applicable Cane Run units.
  - d. Please identify the retirement dates for all Cane Run units and all actual dismantlement costs incurred to date by year and by individual Cane Run unit. In addition, please describe the current status of all Cane Run unit retirement and/or dismantlement projects.
  - e. Provide the calculations of the overall net salvage showing the interim and terminal net salvage components reflected in the approved depreciation rates and those proposed in this proceeding.
  - f. Refer to pages 10-11 of Mr. Spanos' Direct Testimony wherein he describes the "dismantlement component" added to the overall net salvage for each production facility. Refer also to pages VIII-2 of Exhibit JJS- LG&E-1 (Depreciation Study attached to Mr. Spanos' Direct Testimony).

A.1-27.

- a. The decommissioning costs for comparable facilities are not available as these are proprietary to the individual utility. However, the decommissioning costs relate to facilities in Kentucky, North Carolina, Virginia, Indiana, Washington, South Dakota, Iowa, Oklahoma, Utah, Wyoming, Oregon, Colorado, Nevada, Idaho, Florida, Kansas and Missouri for recent studies.
- b. Please see response to part a.
- c. See attached.
- d. Retirement:

<u>Cane Run Generating Facility</u>	
<u>Unit</u>	<u>Retirement Year</u>
1	1985
2	1985
3	1996
4	2015
5	2015
6	2015

Costs to Date by Year & Unit:

<u>Cane Run Generating Facility Spend to Date</u>					
<u>Unit</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
1	\$ 30,000	\$ 25,000	\$ 340,000	\$ 1,750,000	
2	\$ 30,000	\$ 25,000	\$ 340,000	\$ 1,750,000	
3	\$ 30,000	\$ 25,000	\$ 420,000	\$ 2,180,000	
4	\$ 30,000	\$ 25,000	\$ 520,000	\$ 2,720,000	
5	\$ 30,000	\$ 25,000	\$ 590,000	\$ 3,060,000	
6	\$ 30,000	\$ 25,000	\$ 910,000	\$ 4,750,000	

Current Status - The facility began initial decommissioning activities beginning in late 2015, such as the draining and disposal of oils and disconnection of miscellaneous non-essential electrical systems. The Unit 4/5 sludge processing plant was demolished in 2016. The facility is currently under contract for abatement and demolition to D. H. Griffin. Asbestos and lead abatement is approximately 75% complete. The majority of exterior structures have been demolished, comprising 25% of the project. Demolition of remaining structures, including the powerblock (Units 1 – 6) and chimneys, will occur in the second quarter of 2019 with all abatement, demolition, and final site restoration completed by the end of 2019

- e. The Terminal Net Salvage vs. Interim Net Salvage was not defined in the Order stipulating the rates, as the weighted net salvage was based on a settlement. The proposed weighted net salvage calculation is set forth on page VIII-2 of Exhibit JJS-LGE-1 of my testimony. The currently approved terminal net salvage component is lower than the proposed terminal net salvage due to the settlement.
  
- f. As no question was asked, there is no response.



**LG&E**

Location	Account	2007 Original Cost	MW	Decomm Cost	\$/KW	Decomm as % of O.C.
Cane Run	311.00	43,667,416.68				
	312.00	(No Rail Cars) 193,232,064.08				
	314.00	32,590,661.68				
	315.00	30,212,316.82				
	316.00	<u>3,041,673.63</u>				
			<u>302,744,132.89</u>	943	39,400,000	42

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 28**

**Responding Witness: John J. Spanos**

Q.1-28. Please provide a copy of all notes drafted by Mr. Spanos and/or his colleagues and all other workpapers and source documents relied on but not previously supplied in response to the Commission's MFR or Staff First Set.

A.1-28. See the response to US DOD 1-7.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 29**

**Responding Witness: Lonnie E. Bellar**

- Q.1-29. Please provide the probable retirement dates used for each of the Company's generating units and the source documents relied on for this purpose. Identify the Company witness, other than Mr. Spanos, who provided and can testify as to the probable retirement dates.
- A.1-29. The retirement dates for the Company's units are as stated in Mr. Spanos' testimony, pages III-4 and III-5 of Exhibit JJS-LG&E-1 (Depreciation Study attached to Mr. Spanos' direct testimony). The witness to testify to these dates is Mr. Lonnie E. Bellar.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 30**

**Responding Witness: David S. Sinclair / Christopher M. Garrett**

Q.1-30. Refer to page 20 of 50 of Attachment H to Tab 16 of 807 KAR5:001 Section 16(7)(c), which shows the proposed retirement dates for coal generating units assuming a 65-year life used for planning purposes. Refer also to pages III-4 and III-5 of Exhibit JJS-LG&E-1 (Depreciation Study attached to Mr. Spanos' Direct Testimony). For each of LG&E's units, please provide an explanation as to why the retirement dates assumed in the depreciation study are sooner than that assumed for planning purposes.

A.1-30. Referring to page 20 of 50 of Attachment H to Tab 16 of 807 KAR5:001 Section 16 (7)(c), the assumption of 65 years of unit operation from the date of commercial operation is based on the upper end of the age range of recently retired coal units in both the U.S. and the Companies' own fleet. In other analyses such as the recently filed 2018 Integrated Resource Plan and the 2017 PPL Climate Assessment report, the Companies evaluated a range of 55 to 65 years.

The depreciation study in Mr. Spanos's direct testimony contains a more detailed engineering analysis of each unit, as opposed to the general age assumption applied in Attachment H. For each unit, the depreciation study resulted in the retirement date occurring at the lower end of the industry life span range for coal units. This higher level of detail is the reason that the dates shown in the depreciation study occur sooner than the assumed age in Attachment H.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
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Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 31**

**Responding Witness: Christopher M. Garrett**

- Q.1-31. Refer to the present and proposed depreciation rates shown on the Excel spreadsheet titled Att\_KU\_PSC\_1-65\_Depreciation\_Exp\_Wkpr provided in response to PSC Staff 1-65, plant account 343 Prime Movers shown on lines 285-300. Describe the Company's plant accounting for interim retirements and refurbishments of this equipment. For example, does the Company retire the gross plant, including a debit to accumulated depreciation and credit to gross plant for the original cost, then refurbish the equipment, then record the cost of the refurbished equipment in materials and supplies, then credit materials and supplies and debit gross plant for the cost of the refurbished equipment when the equipment is placed in service again? Provide a copy of all written documentation regarding the Company's accounting for this plant account.
- A.1-31. LG&E employs the guidance prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instructions 10 and 11 for interim retirements.

The book cost of the asset being retired is credited to the electric plant account in which it is included and the book cost (and any associated cost of removal/salvage) is charged to accumulated provision for depreciation. Refurbished assets are not items recorded as inventory (materials and supplies) but rather are recorded as capitalized spare assets.

The following excerpt is from the Inventory Management Policy concerning capitalized spare assets:

*10. Capitalized spare parts should be added to inventory for tracking purposes. Capitalized spare parts are defined as replacement items which are highly specialized, not readily available (long lead time), and generally are a major operational part of a unit. Capitalized spare parts must be capitalized and depreciated over the life of the related asset, regardless of when they are purchased and placed in service. Since spare parts are capitalized they are carried at \$0 in the inventory account.*

The following excerpt is from the Inventory Management Procedure concerning capitalized spare assets:

**Capitalized Spare Parts Inventory (Generation only)**

*Capitalized spare parts (“Capital Spares”) are items placed in inventory at zero cost since they are purchased with capital dollars. Capital Spares are recorded in an Asset in Service (account #101xxx) during the capital process, and would be entered into the M&S Inventory sub ledger (which controls account #154001) at zero dollars.*

*Capital Spares are defined as replacement items which are highly specialized, not readily available (long lead time), and generally are a major operational part of a unit. Listed below are the requirements for an item to be considered as a Capital Spare:*

- 1. Equipment or materials used for Power Generation type equipment only.*
- 2. Must be a retirement unit of property*
- 3. Are to be used as replacements in order to avoid substantial operational time loss caused by emergencies due to particular machinery or equipment failure.*
- 4. Not subject to normal periodic replacement*
- 5. Not readily available from vendor or manufacturer in time to avoid substantial operational time loss.*
- 6. Typically, (but not exclusively) acquired in small quantities (generally only one or two are on hand for each piece of machinery or equipment).*
- 7. Should be acquired in accordance with the Capital and Investment Review Policy.*

*Care should be taken to ensure that items purchased as Capital Spares meet the guidelines set forth above. It is expected that Capital Spares would only be issued from inventory to a generation capital project—not to an O&M project. If an item could be charged to either a capital project or to an O&M project, it should not be established as a Capital Spare, but rather as a materials and supplies inventory item (carried at cost in account #154001). It is inappropriate to stock an entire warehouse being established for a new operating unit exclusively as Capital Spares.*

*Accounting Treatment:*

*The following accounting treatment should take place when a Capital Spare part has been issued from inventory and is being installed:*

- The installation activities of the spare part should be capitalized. An Authorization for Investment Proposal (“AIP”) with a task to*

*accumulate the installation costs is needed to capture these charges. In the project description on the AIP provide the original project number, if possible, where the original spare part was purchased. The Capital Spare will be issued at zero dollars to the capital project. Appropriate removal costs for the retired item need to be charged to the AIP.*

- *When an item that can be considered a capital spare is completely refurbished (representing a bumper-to-bumper over-haul) the refurbishment cost should be charged to a capital project (on a separate task) and the item can be returned to inventory as a capital spare at \$0.*

*Note: The above process does not apply to line transformers and meters as they are not generation assets. These items are charged directly to capital and tracked in inventory.*

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
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Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 32**

**Responding Witness: John J. Spanos / Christopher M. Garrett**

Q.1-32. Refer to the composite remaining lives associated with the Ash Ponds, the costs for which are included in account 312.10, for the various units contained on page VI-5 of Exhibit JJS-LG&E-1 (Depreciation Study attached to Mr. Spanos' Direct Testimony).

- a. Please describe in detail the Company's proposal in regards to the remaining service lives depicted for each unit, the basis for each, and the proposal to start depreciating the assets again.
- b. Please indicate when the Company stopped recording depreciation expense for the Ash Ponds in prior years and the reasons why. Provide citations as applicable.

A.1-32.

- a. In Exhibit JJS-LGE-1, the remaining net plant is set forth to be recovered over a remaining life of 1.5 to 6 years. Each ash pond has a set period of time before being closed which corresponds to the remaining life. The ash ponds should not have stopped being depreciated in 2017.
- b. The Company stopped recording depreciation expense for the ash ponds effective July 1, 2017. The ash pond rates were inadvertently listed as a zero rate as part of the settlement agreement in Case No. 2016-00370. The ash pond assets were moved to separate depreciation groups in the previous depreciation study resulting in the omission. The separate depreciation groups were the result of the decision reached in Case No. 2016-00026 whereby the closure costs would be amortized for ratemaking purposes rather than recovered through depreciation rates. As a result, the proposed study corrects this omission.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
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**Case No. 2018-00295**

**Question No. 33**

**Responding Witness: Daniel K. Arbough**

Q.1-33. Refer to the assets described as ECR assets on the Excel spreadsheet titled Att\_LGE\_PSC\_1-65\_Depreciation\_Exp\_Wkpr provided in response to PSC Staff 1-65. Refer also to Schedule D-2 line 140 related to the reduction in depreciation expense of \$64,700,465 associated with the ECR mechanism in the test year.

- a. Please provide a schedule showing how the sum of the annual depreciation expense for the test year for each of the ECR assets matches the amount removed in Schedule D-2 of \$64,700,465. If the amounts do not reconcile, please explain why.
- b. Refer further to the forecasted test year depreciation expense of \$1,110,570.48 in cell row 129 for the asset described as “LGE-131200-TC2 Boil ECR 2009-Ash Po.” Please indicate whether this depreciation expense was removed as part of the ECR depreciation expense reduction on Schedule D-2. If not, explain why not since it is described as being associated with the ECR mechanism.

A.1-33.

a.

Total Depreciation Expense LGE PSC 1-65 Depreciation	\$ 65,812,322
ECR Exclusion	(1,111,857)
Amount per D-2, line 140	\$ 64,700,465

- b. Yes, “LGE-131200-TC2 Boil ECR 2009-Ash Po.” was included in the \$69,961,640 that was removed in the ECR assets adjustment.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
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Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 34**

**Responding Witness: Christopher M. Garrett / John J. Spanos**

Q.1-34. In reference to the depreciation rates currently being utilized to record depreciation expense that were authorized as a result of the Stipulated Settlements in Case Nos. 2016-00370 and 2016-00371, please provide copies of the Company's calculations used to derive those rates in electronic format with all formulas intact.

A.1-34. See attached.

The attachment is  
provided in a separate  
file in Excel format.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 35**

**Responding Witness: Lonnie E. Bellar / Daniel K. Arbough**

- Q.1-35. Refer to page 4 of 235 of Attachment I to Tab 16 of 807 KAR5:001 Section 16(7)(c), which shows the proposed demolition schedules for the Company's retired generating plants. Refer also to Mr. Thompson's Direct Testimony at page 16, lines 12-22, in regards to demolition costs cited for several coal units.
- a. Please describe the present status of each of the retired plants, including the extent of facility decommissioning, dismantlement, and site remediation to date.
  - b. Please describe the full extent of the planned dismantlement and site remediation for each of the retired plants.
  - c. Please identify each statute, regulation, and/or rule that requires the demolition of each of the retired plants and explain in layman's terms why it requires dismantlement and site remediation between now and 2019 as opposed to maintain the present status for the indefinite future or until there are definitive site development plans.
  - d. Provide the year of retirement for each of the retired plants.
  - e. Please provide a copy of the Company's business case and/or all other economic and/or other studies that support the Company's decision to proceed with demolition.
  - f. Please provide the Company's cost estimates to demolish each of the retired plants as well as all underlying studies and documentation.
  - g. For each retired plant, indicate whether the Company will proceed with demolition if the cost is not included in the revenue requirement.
  - h. Please provide the Company's demolition cost estimate for each of the retired plants, including all supporting documentation.

A.1-35.

- a. Due to changes in environmental regulations, fuel cost differences between coal and natural gas, and changes in load forecasts, the Companies have retired a number of coal units in recent years, and are facing additional retirements in the near future. The increasing number of retired facilities, coupled with the Companies' additional experience regarding the increased complexity of securing and maintaining such facilities, has led the Companies to take a more proactive approach by demolishing retired facilities where no active coal generation remains. This approach reduces risk of injury, property loss, environmental impacts, and adverse regulatory requirements that could increase the cost of future demolition.

Updates concerning the Company's retired coal-fired facilities are below:

Canal - the facility was decommissioned decades ago since its retirement in 1966, including such activities as the draining and disposal of oils and disconnection of miscellaneous non-essential electrical systems. The chimneys were taken down in the decommissioning period due to safety concerns with the failing exteriors. Engineering and Commercial activities for the demolition are anticipated to occur in mid-2019 through mid-2020, with demolition activities scheduled from mid-2020 through 2021.

Cane Run – The facility began initial decommissioning activities beginning in late 2015, such as the draining and disposal of oils and disconnection of miscellaneous non-essential electrical systems. The Unit 4/5 sludge processing plant was demolished in 2016. The facility is currently under contract for abatement and demolition to D. H. Griffin. Asbestos and lead abatement is approximately 75% complete. The majority of exterior structures have been demolished, comprising 25% of the project. Demolition of remaining structures, including the powerblock (Units 1 – 6) and chimneys, will occur in the second quarter of 2019 with all abatement, demolition, and final site restoration completed by the end of 2019.

- b. For Cane Run, see attached Exhibit A – Appendix A, Technical Specifications/Summary of Work, which is consistent with the retired facilities within Kentucky Utilities. The engineering of the statement of work and commercial activities for Canal has not been initiated (see part a.), but will be developed consistent with those of Paddy's Run and Cane Run, including the lessons-learned from both demolition projects.
- c. Regardless of whether there is a legal requirement that requires the demolition of these facility structures, the Company has an obligation to

abate or remove asbestos within these retired facilities.<sup>1</sup> The Company's retired coal-fired facilities will continue to deteriorate without significant effort and continued expense to properly and safely secure and maintain the facilities. The cost to remove the asbestos hazard will continue to grow over time. This is by far the largest cost to safely and securely mothball the facilities, with the asbestos remediation cost typically being approximately half the cost to demolish the structures. When taking into account the risk and liabilities above, the cost to safely mothball the facilities could approach the cost of demolishing the structures, while not eliminating the escalation and execution risk to demolish them in the future.

- d. Cane Run Units 1 and 2 were retired in 1985. Cane Run Unit 3 was retired in 1996. Units 4, 5, and 6 were retired in 2015. Canal was retired in 1966.
- e. See attached. Certain information requested is confidential and proprietary and is being provided under seal pursuant to a petition for confidential protection.
- f. See attached. See also the attachments provided in LG&E's response to KIUC 1-11f in Case No. 2016-00371.<sup>2</sup>
- g. The Company has included the proposed demolition costs because it believes it is prudent for a number of reasons including safety to demolish the facilities. If the Commission believes it is not prudent and disallows the recovery of any or all of those costs, the Company will have to reevaluate how to proceed.
- h. This question is redundant with part f above.

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<sup>1</sup> Relevant requirements include: (1) OSHA, 29 CFR 1910.1001 specifying worker safety protections including permissible exposure limits, engineering controls, and disposal; (2) KRS 224.1-400 requiring remedial action in the event of a release of a hazardous substance; (3) KRS 224.40-100 and KRS 224.40-305 prohibiting disposal of waste without a permit; (4) CERCLA, 42 U.S.C. 9601, et seq. imposing liability for releases or threatened releases of a hazardous substance; and (5) To the extent a structure was allowed to collapse in a manner effectively constituting "demolition," 401 KAR 58:040 specifying work practice requirements for demolitions that may cause a disturbance of friable asbestos; equivalent requirements are found in 40 CFR 61.140-61.157 (Subpart M).

<sup>2</sup> Available at: [https://psc.ky.gov/pscecf/2016-00371/derek.rahn%40lge-ku.com/01252017095827/2-2016\\_KIUC\\_DR1\\_LGE-FINAL\\_%28VOL\\_1\\_-\\_Q01-23%29.pdf](https://psc.ky.gov/pscecf/2016-00371/derek.rahn%40lge-ku.com/01252017095827/2-2016_KIUC_DR1_LGE-FINAL_%28VOL_1_-_Q01-23%29.pdf)

EXHIBIT A – APPENDIX A  
SPECIFICATIONS  
SECTION 01 11 00  
SUMMARY OF WORK  
03/07/2017

**PART 1 GENERAL**

**1.1 Submittals**

All project plans and submittals should be submitted and filed subordinate to one of the six relevant Work Plans referenced in the Agreement, Section 4.20.1.

- a. Job Site Coordination Plan
- b. Safety and Proper Performance Plan
- c. Temporary Facilities Plan
- d. Environmental Control Plan
- e. Hazardous Substances Management Plan
- f. Solid Waste Management Plan

The above Plans shall be submitted within 30 Days of the Effective Date. Work shall not begin until the Owner has approved the relevant Work Plan. At such time during the execution of Work that differing conditions are encountered requiring changes to the Plans, the Plans will be amended accordingly and subsequently approved by Owner.

Submittals shall be in accordance with Section 01 33 00 SUBMITTAL PROCEDURES:

**1.2 Work Covered by Contract Documents**

1.2.1 Project Description and Location

Contractor shall perform the following: abatement and demolition of the Facility as more specifically described in these Technical Specifications (hereinafter referred to as the "Work").

The Facility is located in southwest Jefferson County, Kentucky and may be accessed from Cane Run Road.

The existing coal fired units (units 4, 5 and 6) were retired in the summer of 2015.

Contractor shall coordinate with other ongoing activities on the Job Site that may be occurring concurrently.

## **PART 2 DESCRIPTION OF WORK**

This Exhibit A, including Appendices A and B, comprise the Technical Specifications. Contractor is obligated to perform the Work in full compliance with the Project Requirements including these Technical Specifications. The provisions of these Technical Specifications are not intended to be a substitute for or in any way diminish the Project Requirements. If the Project Requirements require more or different Work than set forth in these Technical Specifications, Contractor shall also perform such Work. If any of the provisions of these Technical Specifications is inconsistent with (i.e., not permitted under) any of the Project Requirements, Contractor shall notify Owner to that effect and Owner will amend the Technical Specifications to eliminate the inconsistency. Neither such amendment, nor any other differences between these Technical Specifications and the other Project Requirements shall constitute an Excusable Event, a Change Order, or otherwise entitle Contractor to any adjustment.

This statement of Work is an overview of the Work and is subject to the more detailed Technical Specifications of Exhibit A. The Work includes five (5) major phases: mobilization, abatement of Hazardous Substances, demolition, restoration and demobilization. The structures requiring abatement and demolition are in fair to good condition. These structures contain Hazardous Substances. Contractor shall locate all Hazardous Substances that exist at the Job Site (including hazardous building material, contents of underground storage tanks [USTs] and above ground storage tanks [ASTs], polychlorinated biphenyls [PCBs], asbestos, and all other Hazardous Substances), determine what each Hazardous Substance is (i.e., confirm waste characterization), and properly and safely abate, remove, handle, store, transport, and dispose of each Hazardous Substance (and maintain full records of each such step). All such abatement for a structure shall be completed before any demolition of that structure except to the extent that it is not practical to do so and abatement after commencement of demolition can be done properly and safely.

Contractor shall perform all Work in a manner so as to not impact (or otherwise put at risk) the normal operations of the facilities at the Cane Run Generating Station site, including but not limited to, those of the switching station, transmission lines, and gas turbine generating units. Debris track off and dust will be controlled at all times especially at areas and roadways impacting the Cane Run Unit 7 operation. Without limiting the foregoing, Contractor shall avoid causing excessive vibrations. Contractor shall complete all demolition above each elevation of a structure before the supporting members on the lower level of that structure are disturbed. Contractor shall not commence demolition on any structures that are clad in whole or in part with transite (or other Hazardous Substance containing) panels until such panels are abated.

Certain structures on the Job Site (the east basement wall of the power block structure) are integral to the Ohio River flood protection system. Contractor shall perform the Work so that such Work in no way lessens the effectiveness of the existing levee or the Ohio River flood protection system.

Except as otherwise expressly provided herein, Contractor shall supply all permits, licenses, labor, supervision, materials, equipment, fuel, tools, temporary field offices, sanitary facilities, power and warehousing, and shall pay all expenses, necessary or appropriate in the performance of the Work.



The Work includes asbestos abatement, transformer removal (PCB containing and non-PCB containing), Universal Waste removal, demolition, recycling, hauling, disposal and placement of material, dust control and storm water run-off control. Contractor shall perform the Work in accordance with the Technical Specifications and drawings included and referenced herein. The Work includes general site requirements, asbestos and lead abatement, protection of selected buildings and structures, equipment demolition, and site restoration as set forth below.

The objective of the Work is to remove all structures to grade where the adjacent grade is pavement; to 2 foot below final grade where structures are not surrounded by pavement; to 5 foot below final grade at the 6 chimney locations, and to the basement level in the case of the main power block. Underground equipment rooms will be emptied of equipment and appurtenances, cleaned, and filled to grade. The east wall below the operating floor of the power station must be protected from damage as it is part of the protected levee structure. Measures will be taken as demolition progresses to ensure that the east wall is stabilized and preserved in its present state.

## 2.1 General Site Requirements

### 2.1.1 Meetings and Progress Reports

Refer to the Agreement and these Technical Specifications. Contractor shall communicate efficiently through the use of Work Plans and project schedule submittals. Weekly progress meetings shall be held to communicate progress against schedules and ensure stakeholder's expectations are leveled and managed. Monthly progress reporting shall include detailed progress to date, challenges, planned activities and schedule and cost performance indicators.

### 2.1.2 Dust Control

Contractor shall perform dust control as a component of demolition.

Contractor shall perform dust control as specified in Technical Specifications –Temporary Environmental Controls 01 57 19.00 20 Section 3.12 Dust Control.

Contractor shall perform dust control in the Job Site as designated in the project drawings.

For all dust control within the Work, Contractor understands and acknowledges that controlling dust is of critical importance. In that regard, Contractor shall perform the Work (i) in compliance with all Applicable Laws (including, without limitation, Federal, state and local statutes, ordinances, regulations, etc.) and with the Owner's dust control plan(s) (as filed with the Air Pollution Control District of Louisville, Kentucky or other applicable agency) and air permit(s) as such plans and permits are in effect, modified, amended, supplemented, or otherwise modified from time to time (ii) in a manner such that no visible dust will leave the areas in which Work is performed (either while the Work is being performed or thereafter), and (iii) in compliance with Technical Specifications – Temporary Environmental Controls 01 57 19.00 20 Section 3.12 Dust Control. The foregoing requirements are cumulative, and compliance with one of the requirements shall not relieve Contractor of its obligation to comply with all of the other requirements. If Contractor believes any of the requirements are in conflict (i.e., it cannot comply with one requirement without violating another),

Contractor shall immediately notify Owner and thereafter comply with Owner's directives on complying with the requirements.

Dust control shall include truck tire wash station, watering of Work areas, and surrounding access roads.

#### 2.1.3 Storm Water Control

Contractor shall establish and maintain all sediment controls and storm water management, including ditches, silt fence, check dams, gravel, revegetation of disturbed areas and any other necessary controls required in these Technical Specifications and drawings, and to perform the Work.

#### 2.1.4 Maintenance of Access Roads

Maintenance of construction access roads is incidental to the Work. On site roadways shall be maintained by the Contractor and be kept open for Owner access. Gate 4 will be the exclusive access/egress point for haul trucks and heavy equipment delivery.

#### 2.1.5 Hazardous Building Materials (HBM)

In accordance with the Technical Specifications, the Agreement, local, state and federal regulations, the Contractor shall remove, package for disposal or recycling, and transport and dispose of all HBM at the Facility that is scheduled for demolition.

Contractor shall determine all quantities of HBM and their configuration within the building. Removal of all HBM will require selective demolition to gain access, scaffold systems, ladders or man-lifts. Work Plans for removal of all HBM shall include details specific to removal of each material including methods, demolition required, and the coordinated methods of removal of the myriad of HBM that will be encountered. Detailed Work Plans by floor, level, or operating unit will be required as the configuration of HBM, such as asbestos containing material (ACM) changes in how it was installed and is currently configured in the buildings.

##### 2.1.5.1 Asbestos-Containing Building Materials

Throughout each operating unit, asbestos-containing thermal system insulation (TSI) is present. This includes but is not limited to boilers (inside and out), steam drums, condensers, turbines and ductwork over pulverizers, forced/induced draft fans, preheaters, coal storage hoppers, economizers, superheater, hot air ducts, precipitators, and piping.

Units 1-4 are predominantly insulated with various ACMs on piping, boilers, tanks, vessels, ductwork, etc. The construction of the boilers is different in units 4, 5, & 6, where more fiberglass or mineral wool type insulation is found. However, these are not considered asbestos free, and asbestos insulation will still be found in significant quantities on lagging or in residues under these materials. Units 4, 5, & 6 are insulated in some limited areas of piping, boilers, ductwork, and turbines with non-asbestos fiberglass or Calcium Silicate (commonly referred to as "calcil") insulation.

Much of the pipe insulation is wrapped in sheet metal which hides the hard white insulation material underneath and makes it difficult to distinguish between what insulation may be calcil, or asbestos-containing calcium magnesium block. Additionally, there are several types of sheet metal coverings

that were used on piping at Cane Run. These range from smooth sheet metal, corrugated sheet metal with deep ridges and shallow ridges, and dimpled.

Contractor shall assume that pipe insulation that appears to be non-asbestos calcil is actually asbestos containing. Other areas where fiberglass insulation or fiberglass blankets were found, residual asbestos insulation was found underneath. **Removal of all insulation shall be required prior to final cleaning operations and obtaining clearance for demolition of all areas of all buildings.**

ACMs at the Facility include but are not limited to:

1. Vinyl floor tile & mastic, 9x9, 12x12
2. TSI mud over fiberglass insulation
3. TSI pink packing material inside boiler skin on boiler unit 6
4. Contractor must assume ACM insulation will be contained on interior boiler construction that will required cutting and selective demolition to gain access
5. TSI insulation approximately located on boilers, reheaters, economizers, primary superheaters, reheat convention, gas duct hoppers, and steam drums
6. Residual TSI insulation under non-asbestos fiberglass insulation or non-asbestos calcium silicate insulation
7. Cement asbestos board panels in subcomponent board in electrical boxes, circuit breaker panels
8. ¼" thick cement asbestos board
9. Cement asbestos pipe
10. Elevator brake shoes on elevators
11. Black coating on metal exhaust vents at roof level
12. TSI pipe insulation including fittings, on all sizes of piping and fittings
13. Residual TSI insulation on various piping sizes and insulation configurations throughout. It was confirmed that "newer" non ACM insulation was installed after the originally installed TSI ACM was removed. The extent of the residual asbestos TSI is not known.
14. Black mastic on roof flashing throughout
15. Green asphaltic shingles
16. White mastic on crane support base
17. Black spray applied brittle mastic/sound proofing material on inside of metal turbine enclosures on turbine units
18. White/beige brittle caulk/mastic between metal wall panels which are 2' wide. The metal wall panel siding is located throughout
19. Window putty on 1'x4' window frames throughout
20. Vermiculite inside cinderblock walls
21. Woven wire sheathing located throughout
22. Gaskets including rope type, flange, spun, matte, etc. throughout
23. Expansion joints with friable brown asbestos packing; the material is expected to be welded between metal walls of ductwork at the expansion joint
24. ACM packing putty at all metal joints associated with the turbine and boiler structures throughout
25. Drywall mud on drywall systems
26. Corrugated cement board (3/8" thick) located throughout siding and roofing on ancillary buildings (coal conveyor system). Residual coal dust shall be placed within the footprint

of the former coal pile area southeast of plant identified on drawing CR0-C-01215.

Coordinate placement with Owner.

27. Gray exterior coating located throughout the exterior "Quonset Huts"
28. Black roof penetration tar at the base of transformers
29. Black (layered) coating located on 48 inch outside diameter discharge pipes
30. Various sealants on stacks and ancillary buildings

#### 2.1.5.2 Lead Paint Chip Sampling

OSHA considers any detectable concentration of lead to be a potential hazard during construction/demolition activities. Contractor shall assume that **all** painted coatings within all buildings to contain at least minimum *detectable* levels of lead. Contractor shall incorporate into the Work Plan for abatement and demolition, procedures to ensure that all employees are kept safe and do not exceed the permissible exposure limit with appropriate respiratory protection. Contractor shall also assume that lead paint will be comingled with all waste and thus included in waste characterization testing.

#### 2.1.5.3 Technologically Enhanced Naturally Occurring Radioactive Materials (TENORM)

Contractor shall be required to conduct field screening and additional waste characterization of fly ash, bottom ash, and boiler brick during demolition of the Work.

#### 2.1.5.4 Universal Wastes

Contractor shall determine quantities of all Universal Wastes that will require handling during the Work. A summary of PCB transformers and capacitors is provided in a separate section. Universal Wastes include but are not limited to:

1. Light ballasts
2. Mercury containing light tubes
3. High intensity discharge or high pressure sodium fixtures
4. Halogen lighting fixtures
5. Compact fluorescent light bulbs
6. Blast light fixtures
7. Emergency exit signs (tritium)
8. Large capacity emergency batteries in battery rooms
9. Cathode Ray Tube (CRT) – monitors
10. PCB capacitors
11. Various batteries for emergency lighting, backup alarms, 18V, 6V, and 12V backup and power drill batteries, concrete saws, smoke detectors, etc.
12. 1/8"-1/4" thick lead sheeting in counter troughs, under emergency batteries in battery rooms and used as flashing around windows etc. where transite exterior panels are used
13. Mercury containing; pressure switches, switches, thermostats
14. Various sizes of air conditioning units
15. Various types of fire extinguishers
16. Drinking water fountains with compressors

17. Various types of compressed gas cylinders filled with O<sub>2</sub>, Propylene, methylacetylene, nitrogen, propane, and breathing gas, and other unknown gases or materials.
18. Refrigerators with CFC
19. Miscellaneous cleaning and maintenance liquids
20. Residual gearbox oils, other lubricating and cooling liquids associated with equipment

Contractor shall remove all Universal Wastes prior to demolition.

#### 2.1.5.5 Caulking

PCBs are assumed in caulking throughout the Facility. Contractor shall conduct appropriate waste characterization and develop Work Plans to manage bulk PCB waste throughout the Work.

#### 2.1.5.6 Transformers

Contractor shall remove and properly dispose of all electrical transformers throughout the Job Site. Contractor shall dismount and stage all transformers including bushings/insulators and/or other oil bearing electrical components and ensure their proper handling, transportation and disposal.

#### 2.1.5.7 Coal Residuals

Contractor shall determine extent of coal dust in equipment, around and in the coal yard structures and in and around railroad ballast as well as any other areas within the Job Site. Contractor shall segregate coal dust from reusable ballasts and/or collect, segregate and place within the footprint of the former coal pile area identified on drawing CR0-C-01215. Contractor shall coordinate placement of this material with Owner.

Contractor shall remove and dispose of all coal ash prior to demolition.

### 2.1.6 Demolition

The Work set forth in this equipment demolition section shall be in accordance with drawings CR0-B-01003 thru CR0-B-01011. Scope Items referenced below correlate to drawings CR0-C-01215 and CR0-C-01216.

The Work shall include but not be limited to demolition of the following main structures and all associated minor structures unless specifically listed for protection.

Contractor shall:

- a. Demolish Cane Run (CR) unit 6 sludge processing plant (SPP), filter building, tanks, and stack out conveyor down to concrete (Scope Item 2). Contractor shall remove equipment, piping, etc. and recycle and dispose of as appropriate. Contractor shall cut down small concrete support pedestals to be even with the floor. Contractor shall fill the basement equipment corridor and room according to Technical Specification Section 31 23 01.
- b. Demolish lime storage tanks down to concrete pad (Scope Item 3). Contractor shall remove all equipment, storage structures, piping, etc. in this area and dispose of/recycle as appropriate.

- c. Demolish reactant supply building down to concrete pad (Scope Item 4). Contractor shall remove all equipment, piping, etc. and dispose of/recycle as appropriate.
- d. Demolish reactant supply switchgear down to concrete pad (Scope Item 5). Contractor shall remove electrical and other equipment and dispose/recycle as appropriate.
- e. Demolish emulsified sulfur equipment and building down to concrete pad (Scope Item 6).
- f. CR unit 4 flue gas desulfurizer (FGD) - demolish booster fans, ductwork, modules, piping, recycle pumps, thickener, flocculent feed, reaction tank, mist eliminator wash pumps, and structural steel down to top of concrete (Scope Item 10). Contractor shall remove equipment/conduits, etc. from underground equipment rooms and fill these areas and the flocculant tanks according to Technical Specification Section 31 23 01.
- g. CR unit 5 FGD - Contractor shall demolish booster fans, ductwork, modules, piping, reaction tanks, recycle pumps, thickener, thickener return pumps, mist eliminator wash pumps, structural steel down to top of concrete (Scope Item 11). The tank bottom forms an inverted conical depression. Contractor shall fill this depression to surrounding grade according to Technical Specification Section 31 23 01.
- h. CR unit 6 FGD - Contractor shall demolish booster fans, ductwork, modules, piping, reaction tank, recycle pumps, thickener, return tank and pumps, structural steel down to top of concrete and fill pit in accordance with Technical Specification Section 31 23 01 (Scope Item 12).
- i. Demolish CR FGD equipment house down to concrete pad (Scope Item 13).
- j. Remove, destroy, recycle and properly dispose of transformers throughout the Job Site (Scope Item 14). Contractor shall use Owner approved transformer demolition and disposal vendors to remove the transformers and dispose of their remaining contents and appurtenances.
- k. Demolish powerhouse building including annex, office and units 1 through 6 (Scope Item 41). Contractor shall preserve basement floor and north, south and east walls according to levee modifications details. Contractor shall abandon piping, conduit and duck banks in the remaining building foundation walls per Specification Section 22 01 00 below elevation 461.00. Contractor shall fill the ignition oil enclosures along the east wall with flowable fill. Contractor shall use flowable fill to bring all depressions, sumps, drains, trenches, etc. up to elevation 427.00 (basement floor elevation) in the basement of the main power block.
- l. Demolish all stacks and ducts (Scope Item 42).
- m. Demolish warehouse 17 down to concrete pad (Scope Item 15).
- n. Demolish warehouse 19 down to concrete pad (Scope Item 16).
- o. Demolish water trailers, tank, electrical and interconnecting piping and all miscellaneous equipment to slab (Scope Item 38).
- p. Demolish FGD maintenance warehouse down to concrete pad (Scope Item 18).
- q. Demolish coal yard equipment shed (Scope Item 22). Contractor shall place residual coal dust within the footprint of the former coal pile area as identified on drawing CR0-C-01215. Contractor shall coordinate placement with Owner.
- r. Demolish coal yard shaker house and fill hopper. Fill underground spaces in accordance with Technical Specification Section 31 23 01 (Scope Item 23). Contractor shall place residual coal dust within the footprint of the former coal pile area identified on drawing CR0-C-01215. Contractor shall coordinate placement with Owner.
- s. Demolish coal yard conveyors. Contractor shall fill underground spaces in accordance with Technical Specification Section 31 23 01 (Scope Item 24). Contractor shall place residual coal dust within the footprint of the former coal pile identified on drawing CR0-C-01215. Contractor shall coordinate placement with Owner.

- t. Demolish coal yard crusher house. Contractor shall fill underground spaces in accordance with Technical Specification Section 31 23 01 (Scope Item 25). Contractor shall place residual coal dust within the footprint of the former coal pile area identified on drawing CR0-C-01215. Contractor shall coordinate placement with Owner.
- u. Demolish coal yard drive house (Scope Item 26). Contractor shall place residual coal dust within the footprint of the former coal pile area identified on drawing CR0-C-01215. Contractor shall coordinate placement with Owner.
- v. Demolish coal yard engine house. Fill underground spaces in accordance with Technical Specification Section 31 23 01 (Scope Item 27). Contractor shall place residual coal dust within the footprint of the former coal pile area identified on drawing CR0-C-01215. Contractor shall coordinate placement with Owner.
- w. Demolish north fly ash bin, and transfer house equipment, structure, and piping (Scope Item 29).
- x. Demolish slurry barge unloading structure and remove catwalk structure (Scope Item 31) to two feet below existing ground line, and grout remaining terminations. Contractor shall remove structures in the water to their base at river bottom.
- y. Demolish valve pit near slurry barge unloading structure (Scope Item 32). Contractor shall remove piping and equipment, grout pipe terminations and fill the pit in accordance with Technical Specification Section 31 23 01.
- z. Demolish coal yard conveyor junction house (Scope Item 37). Contractor shall place residual coal dust within the footprint of the former coal pile identified on drawing CR0-C-01215. Contractor shall coordinate placement with Owner.
- aa. Remove high tension transmission lines and support towers (Scope Item 45).
- bb. Abandon underground structures and void spaces as described in the Technical Specifications Section 31 23 01. Contractor shall fill underground voids with flowable or granular fill material (Scope Item 46).
- cc. Demolish circulating water steel pipe (Scope Item 47) on the west side of the plant foundation back to the joint with concrete piping. Contractor shall plug and grout concrete piping to be abandoned in place.
- dd. Abandon discharge tunnel weir structures (Scope Item 48) on the west side of the plant foundation per Technical Specification Section 31 23 01. Contractor shall plug and grout ten linear feet of discharge tunnel that leads to the river.
- ee. Abandon breaker house 1 and 2 and tunnel 1 and 2 (Scope Item 49) per Technical Specification Section 31 12 01.
- ff. Demolish main warehouse down to concrete pad (Scope Item 50).
- gg. Environmental Storage Building

The Work shall include but not be limited to **protection** of the following:

- a. CR FGD control room – east of unit 4. Contractor shall protect structure and all appurtenances to maintain operation.
- b. Clearwell on the northeast corner of the Job Site.
- c. Deepwells
- d. Substation #1 and #2 as indicated on drawings CR0-C-01215 and CR0-C-01216.
- e. Switchyard between substation #1 and #2

- f. GT-11
- g. River screenhouse
- h. All barge cells, dolphins, etc.
- i. Gas meter house
- j. Aerial utilities as indicated on drawing CR0-C-01217
- k. Below ground conduit and utilities as indicated on the drawings and as identified by Owner.
- l. Railroad track not owned by Owner and as indicated on drawings CR0-C-01215 and CR0-C-01216.
- m. Owner Parking and Trailer site
- n. Coal fines storage area
- o. Cane Run 7 circulating water and blowdown water piping
- p. Ash pond drainage piping
- q. Tank and barrel staging area
- r. AT&T Communications Building near southeast corner of warehouse 19.
- s. Stormwater basin
- t. Access roads and designated parking areas
- u. The three west most spans of the screen house access bridge and all substructure units
- v. Outfall structure at the river bank

## **2.2 Building Penetrations and Fill**

Multiple tunnels, equipment rooms, underground concrete tanks and stairways require filling to grade by Contractor after equipment is removed by Contractor. .

### **2.2.1 Fill**

Contractor shall place fill and/or flowable fill, per the Technical Specifications Section 31 23 01. The areas requiring subsurface fill are indicated on the drawings CR0-C-01226 through CR0-C-01232. If any material is dumped in unauthorized areas or outside designated limits, Contractor shall remove the material and restore the area to the condition of the adjacent undisturbed areas.

## **2.3 Option Pricing**

At Owner's sole option, Owner may elect to have Contractor abate and demolish CR Units 1-6 stacks, to be executed per the Agreement, Article 9.2. A stack demolition plan shall be submitted for Owner review prior to proceeding with any Work. This plan shall be sealed by a Professional Engineer licensed in the State of Kentucky and shall include at a minimum asbestos abatement methods, demolition methods, fall zones, protection of persons and property, dust and debris controls, schedule and permitting.



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Investment and Contract Proposal for Investment Committee Meeting on: June 28, 2017

Project Name: Cane Run Coal Fired Asset(s) Demolition

Contract Name: Cane Run Coal Fired Asset(s) Demolition – Abatement and Demolition

Prior Project Total Approved: \$2.5M

Amended Project Total Seeking IC Approval: \$39.4M

Contract Authorization Seeking IC Approval: \$34.9M (including 15% contingency)

Initial Contract Value: \$30.4M

Business Unit/Line of Business: Project Engineering

Prepared/Presented By: John S. Williams and R. Scott Straight

### **Executive Summary**

The Cane Run (CR) Coal Fired Asset(s) Demolition Project was previously approved by the Investment Committee on October 26, 2016 at a partial Project sanction of \$2.5M (see Attachment 1). An authorization request is now presented to seek approval to increase the project sanction to \$39.4M to fund the complete abatement, demolition, and restoration of the Cane Run coal-fired facility, similar to that done on the Paddys Run station. This request also seeks approval to award the CR Demo – Abatement and Demolition Agreement (Agreement) to D.H. Griffin in the amount of \$34.9M, inclusive of 15% management contingency.

The scope included in the Agreement award to D.H. Griffin comprises the abatement, demolition, and restoration of the Cane Run Generating Station's Coal Fired Facility (Facility) to a below grade condition. The Facility substantially includes the six (6) separate steam turbine units in the power block with a once collective rated output of approximately 800 megawatts (MW) and thirty-six (36) different structures outside the power block, as well as the six (6) flue gas emission stacks. The Facility foundations and other systems (i.e. Underground piping, electrical ductbanks, etc.) will be removed to a depth of two (2) feet below grade, backfilled with compacted soils, and seeded for vegetation. The roadways, parking lots, and other concrete drainage trenches, etc. will remain in place.

A Request for Quotation (RFQ) was issued to five (5) bidders on March 27, 2017: Brandenburg Industrial, D.H. Griffin, Envirocon, NorthStar, and O'Rourke Wrecking. All bidders were vetted through a thorough pre-qualification process including a financial review by the Credit Department and a safety review. During the RFQ process, Envirocon and O'Rourke Wrecking notified Project Engineering of their intent to no-bid the project. Proposals were received on May 8, 2017 and reviewed by Project Engineering (PE) and PE's Owner's Engineer, AMEC Foster Wheeler Environmental and Infrastructure (AMEC). The Agreement authorization request seeks approval to enter into a fixed price, lump sum Agreement with D.H. Griffin.

Beyond D.H. Griffin's Agreement scope, there are several balance-of-plant and other support items the Project sanction request will fund. The closure of the existing coal pile and coal pile runoff pond, modification to the existing greenhouse pedestrian bridge, and other civil repairs are

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not included in D.H. Griffin's scope. Also funded by Project sanction will be Owner's Engineering services and Project Engineering Overhead.

The Cane Run Coal Fired Asset(s) Demolition Project was included in Kentucky Public Service Commission Case Number 2016-00371 filed in November, 2016.

The total project forecast contained in the approved 2017 Business Plan (BP) is \$38.4M. The additional \$1M requested will be managed through the 2018 BP preparation.

**Background**

The Facility was decommissioned in mid-2015 in conjunction with the commercial operation of the new 640 MW natural gas combined cycle generating Unit 7. The Facility includes six (6) separate steam turbine units in the power block with a once collective rated output of approximately 800 MW. Thirty-six (36) different structures/equipment exist outside the main power building, which include, but are not limited to: the lime storage tanks, reactant supply building, various warehouses, coal yard equipment shed, shaker house, conveyors, crusher house, drive house, engine house, north fly ash bin, slurry barge unloading structure, water trailers, transformers, and emission stacks. Stacks 1 through 5 are approximately 250' high and Stack 6 is approximately 500' high.

**Project Description**

The project includes five (5) major phases: mobilization, abatement, demolition, restoration, and demobilization. These structures contain hazardous substances that will be located (including hazardous building material, polychlorinated biphenyls [PCB], asbestos, and all other hazardous substances), and properly and safely abated, removed, handled, stored, transported, and disposed of by the contractor. All abatement for a structure must be completed before any demolition of that structure can be done properly and safely. All work will be performed so as to not impact (or otherwise put at risk) the normal operations of the remaining operating facilities at the site, including those of the switching station, transmission lines, and gas turbine generating units.

Structures on the site (including the main power house and electrical conduits that transect the levee) are integral to the Ohio River flood protection system. All work to be performed will in no way lessen the effectiveness of the existing levee or the Ohio River flood protection system.

All hazardous substances in the structures on the job site and any other hazardous substances within the job site will be handled by the contractor in accordance with the hazardous substances management plan. Prior to performing any other work at the job site, temporary stormwater pollution and environmental controls will be installed.

All structures on the job site will be demolished (except the levee) and all materials and debris from such demolition will be disposed of properly. All foundations (including interior walls) of all such structures will be demolished to a depth of two (2) feet below the ground surface level (as such level shall exist after restoration of the job site).

All penetrations in the basement walls that will remain after demolition and will be sealed. The west side of the basement walls will be demolished to the top of the basement concrete floor. The

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general area of the main power house will be restored, graded and seeded/sodded to promote vegetation growth to minimize future erosion of any placed topsoil.

Demobilization will occur after all hazardous substances, demolition debris, recyclable materials, construction debris, and all other waste materials are removed from the job site and properly managed/disposed.

**Contract Description**

The Agreement will be a lump sum (net salvage) contract in the amount of \$30.4M for performance of the work, inclusive of five (5) major phases over approximately two (2) years: mobilization, abatement, demolition, restoration and demobilization. The major milestone date is final completion (as-built drawings submitted and all work [with the exception of future work, i.e. warranty work] complete) by April 2019. The contract will be paid out in accordance with a milestone payment schedule commensurate with actual work completed. Individual milestone payments will not exceed work performed and the maximum monthly cash flow will be limited by the aggregate of the monthly milestones.

Approximately fifteen percent (15%) contract management contingency is requested to address work resulting from exposure to any unknown conditions encountered, as outlined in the "Risk of Contract" section of this document.

Additional components of the contract are listed below:

- Contractor is required to comply with all Louisville Gas & Electric (LG&E) Health and Safety Requirements.
- Termination for convenience and cause.
- Any legal action will be in the Federal District in Louisville, Kentucky, with no jury.
- The overall limit of liability is 300% of the Contract price.
- Insurance - Company named as additional insured, contractor waives rights of subrogation, and general liability limits as set forth and agreeable to our consultant, Risk Management Service Company.
  - Contract includes Environmental Liability (pollution) Insurance, Public Liability Insurance, Marine Liability Insurance, and Professional Liability Insurance in addition to standard required insurance for certified vendors.
- Indemnity - Indemnification by Contractor includes third party claims, personal injury, property damage, claims by government authorities (arising from violation of law), and claims by government authorities for taxes and liens.
- Liquidated Damages (LDs) -
  - Gas Turbine generating units on a per outage hour LD and per derated megawatt LD, per generating unit (2 total)
  - Transmission Lines on a per outage hour LD
  - Substation Outages on a per outage day LD
  - Guaranteed Final Completion delay LD

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- Performance Securities - Two (2) Letters of Credit totaling \$9.11M (30% of \$30.4M contract value).

- **Key Completion Dates:**

Mobilization	July	2017
Outstructure Demolition Complete	December	2017
Asbestos Abatement Complete	October	2018
Powerblock Demolition Complete	February	2019
Substantial Completion	April	2019
Final Completion	July	2019

**Economic Analysis and Risks**

- **Bid Summary**

The RFQ was issued to five (5) contractors on March 27, 2017: Brandenburg Industrial, D.H. Griffin, Envirocon, NorthStar, and O'Rourke Wrecking. During the RFQ process, Envirocon and O'Rourke Wrecking notified Project Engineering of their intent to no bid the project.

Proposals were received on May 8, 2017 and initial bid presentation meetings were held with each bidder the week of May 15, 2017. The initial bid presentation meetings provided an opportunity for the bidders to present their proposed teams, technical offering and to demonstrate their understanding of and adherence to scope, schedule and technical requirements. Project Engineering and its Owner's Engineer, AMEC, participated in the initial bid presentations. The initial cost summary is described in Table 1 below:

**Table 1: Initial Cost Summary**

Competing Bids (\$ in Thousands)	
Contractor	[REDACTED]
Original Bid Response	[REDACTED]

A technical team, consisting of members of Project Engineering and AMEC, evaluated the three (3) proposals based on their technical and commercial offering. Key items in the initial evaluation focusing on previous experience on similar projects, safety, schedule, technical ability, execution plan, and cost.

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As part of the initial evaluation process, technical proposal clarification questions were developed and issued to three (3) remaining bidders in an effort to normalize the proposals. The revised cost summary is described in Table 2 below:

*Table 2: Revised Cost Summary*

Competing Bids (\$ in Thousands)				
Contractor				
BAFO Contract Price				

The final bid evaluation was completed after receiving responses to the second round of clarification questions. After an extensive review of the proposals, responses to clarification questions, technical capabilities, commercial offering, bid review meetings, and the final proposal evaluation matrix, D.H. Griffin was identified as the best evaluated bidder. NorthStar submitted the least cost proposal, yet it was evaluated overall as least preferable to receive the award recommendation: NorthStar chose an asbestos abatement subcontractor without known powerplant abatement experience coupled with the subcontractor’s largest abatement project comprising roughly one-quarter the value of its bid for Cane Run abatement; NorthStar’s overall work plan and interview discussion of abatement and demolition contained oversights that indicated an unclear understanding of the scope; and NorthStar took exceptions to the commercial Agreement beyond those of D.H. Griffin, in particular, it did not accept the Letter of Credit requirement.

Brandenburg is nearing a successful completion of the abatement, demolition, and restoration of the LG&E facility, Paddys Run; Brandenburg has also successfully completed smaller demolition projects at Mill Creek and Cane Run. Of its proposal for the Cane Run Coal Fired Asset(s) project, on technical requirements, Brandenburg was evaluated as favorable as D.H. Griffin. However, Brandenburg took several commercial exceptions to the Agreement: Offered one-third the Letter of Credit (LOC) value of D.H. Griffin coupled with the release of the LOC substantially sooner; Liquidated Damages limit is less (including red-lines to Liquidated Damages pertaining to switchyard interruptions resulting from implosion of stacks); Overall Limit of Liability offering is substantially less; one (1) year less warranty; and Brandenburg did not provide marine or professional liability insurance. See Bid Evaluation spreadsheet (Attachment 2). D.H. Griffin submitted an acceptable technical proposal, acceptable project cost, acceptable commercial terms, and adhered to the desired schedule.

- **Financial Summary**

Table 3 below highlights the budgeted amounts as reflected in the approved 2017 (BP) against the project authorization projected cash flow by year.

*Table 3: Financial Summary Detail*

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Project Expenditures (\$ in Thousands)	Prior to 2017	2017	2018	2019	Total
2017 BP	\$880	\$13,014	\$19,400	\$5,106	\$38,400
Total Project Authorization Seeking Approval	\$818	\$6,807	\$23,055	\$8,720	\$39,400
Variance to 2017 BP	\$62	\$6,207	(\$3,655)	(\$3,614)	(\$1,000)

Net Present Value of Revenue Requirements (NPVRR) \$33,590

- **Risk of Contract**

The risks of the contract are as follows:

- Flood Protection Levee – The main power block is integral to the Ohio River flood protection system. Once the power block is demolished, it must be backfilled to re-establish the flood protection system and thus requires a levee modification permit approval from the Army Corps of Engineers (ACE). The engineered design of the backfill is intended to adhere to ACE standards and all work will be performed to in no way lessen the effectiveness of the existing levee or the Ohio River flood protection system. However, the permit application has not been finalized for submission to ACE and any changes required by the permit may affect Agreement price.
- Weather/Schedule – Inclement weather is a moderate risk to the project. Per the contract, the scope of work is to be substantially completed by April, 2019. If the project were to experience extended wet weather, for which Force Majeure could be applied and additional contractor costs could be incurred.
- Hazardous Substances Adjustment – To minimize contractor risk pricing for specific hazardous substance conditions, an adjustment provision is incorporated into the Agreement for the following: Hazardous substance that is (i) held in storage containers inside any of the structures of the Facility, (ii) encountered by Contractor or a subcontractor in the soil at the Facility, or (iii) any polychlorinated biphenyls (PCB) that are located in a transformer or on or in either a transformer pad or on the side of any wall immediately adjacent to and facing a transformer pad.
- Method of Stack Demolition – This authorization request assumes each generating unit stack at Cane Run may be demolished via implosion (the Unit 6 stack was painted with an asbestos coating, which will be abated prior to its demolition via implosion). If unforeseen conditions require a variance from the assumption to implode the stacks, such as to demolish via mechanical means, an increase in stack demolition price would be required beyond the project contingency request. The expected cost impact if mechanical demolition of the stack(s) is approximately \$4.4M, incremental increase to the implosion option.

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**Conclusions and Recommendation**

It is recommended that the Investment Committee approve the project sanction increase of the Cane Run Coal Fired Asset(s) project for \$39.4M as well as contract approval for the Abatement and Demolition Agreement to D.H. Griffin for \$30.4M with a total Agreement authorization of \$34.9M, which is inclusive of a fifteen percent (15%) contract management contingency.

Please see the attached Award Recommendation Approvals page for additional proponent and Project Engineering approvals.

**Approval Confirmation for Capital Project Greater Than \$2 million and Contract Authority Greater Than or Equal to \$10 million bid, or \$2 million sole sourced:**

The Capital project spending and contract authority requests included in this Investment Proposal have been approved by the members of the LKE Investment Committee. Pursuant to the LKE Authority Limit Matrix, the signatures below are also required for approval of this contract authority request.



Kent W. Blake  
Chief Financial Officer



Paul W. Thompson  
President and Chief Operating Officer

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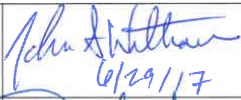
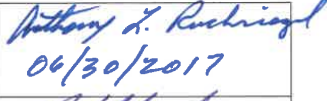
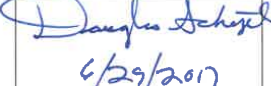

**AWARD RECOMMENDATION APPROVALS  
– Attachment for IC Proposal**

**SUBJECT:**

Project Name: Cane Run Coal Fired Asset(s) Demolition  
Contract Name: Cane Run Coal Fired Asset(s) Demolition – Abatement and Demolition

Please see the attached Investment Proposal for information related to this contract authority request and additional approvals.

**RECOMMENDATION/APPROVAL** The signatures below recommend that management approve the project sanction increase of the Cane Run Coal Fired Asset(s) project for \$39.4M, as well as the Cane Run Coal Fired Asset(s) Demolition – Abatement and Demolition Agreement for an initial contract amount of \$30.4M with a total contract authorization of \$34.9M, which is inclusive of a fifteen percent (15%) contract management contingency to D.H. Griffin.

Manager – Major Capital Projects John S. Williams	 6/29/17	Manager – Contracts, Major Capital Projects Anthony L. Ruckriegel	 06/30/2017
Director – Business Development Douglas Schetzel	 6/29/2017	Vice President – Project Engineering R. Scott Straight	 6/30/17

Note: For Contract Proposals greater than \$10 million bid, or greater than \$2 million sole sourced, additional required approvals are included as part of the attached Investment Proposal.



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**Financial Summary for  
 Cane Run Demolition**  
 Project Number 148469  
 Project Engineering: John Williams  
 LG&E

Financial Analysis - Project Summary	RECOMMENDATION	Alternative #1	Alternative #2	Alternative #3
Total Capital Expenditures Requested, \$000s	<b>\$39,400</b>	\$0	\$0	\$0
Total Cost Savings/(Incremental Costs), \$000s	<b>\$0</b>	\$0	\$0	\$0
NPV Revenue Requirements, \$000s	<b>\$33,590</b>	\$0	\$0	\$0

RECOMMENDATION							
Financial Analysis - By Year	5-Year Total 2015-2019	2015	2016	2017	2018	2019	Life 2015-2052
Capital Expenditures Requested, \$000s	\$39,400	\$187	\$631	\$6,807	\$23,055	\$8,720	\$39,400
Cost Savings/(Incremental Costs), \$000s	\$0	\$0	\$0	\$0	\$0	\$0	\$0

NPVRR general rules:  
 The NPVRR is the present value of the cost to the customer, so the option with the lowest NPVRR is best. NPVRR can be negative if savings are put into the model, in which case the biggest negative number is best as it represents the most benefit to the customer.

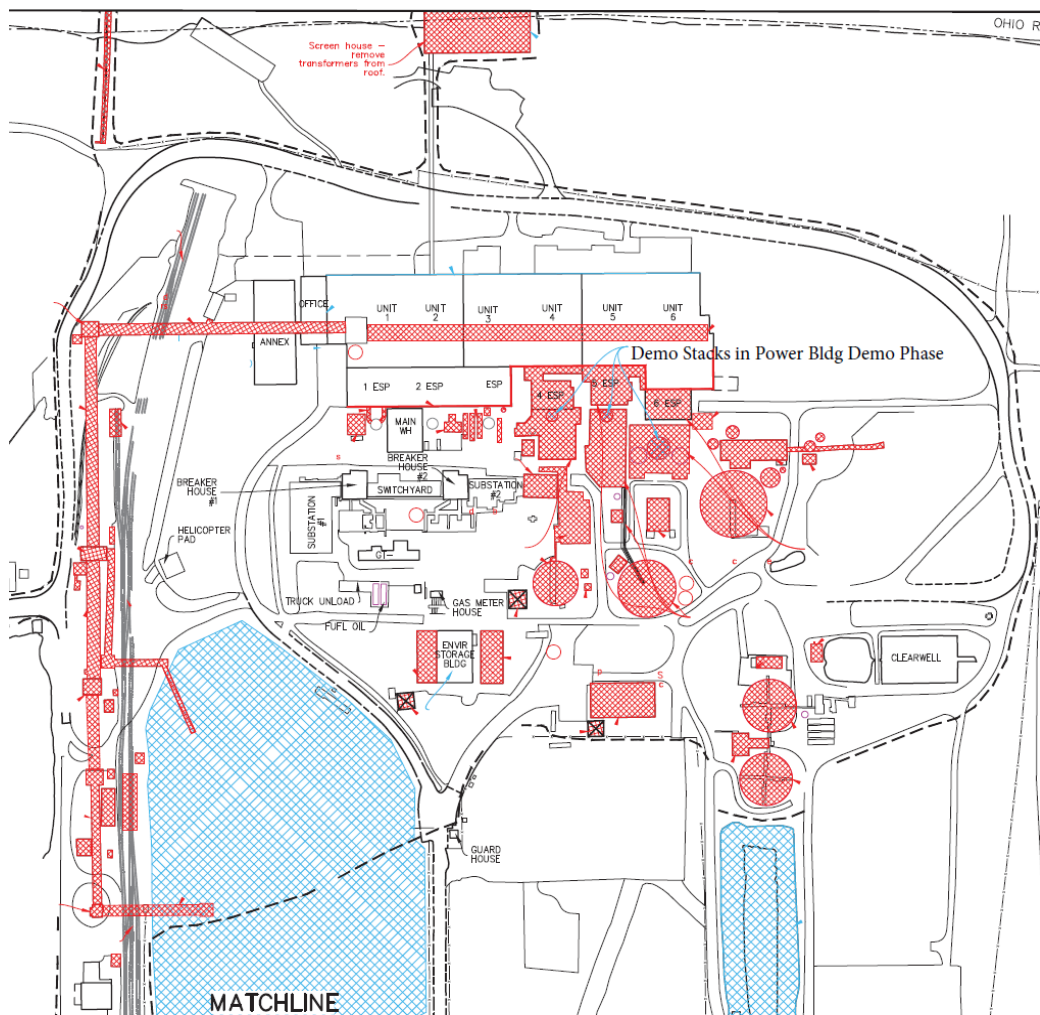
# Cane Run Coal Fired Station Abatement & Demolition Alternatives – White Paper

DATE: 8-Aug-16

**Paper Objective** – To estimate the schedule, cost, and propose issues for consideration of two (2) abatement and demolition alternatives of the Cane Run Coal Fired Facility. Alternative 1 considers a phased approach wherein the facility out-structures are demolished over the next two (2) years and the Main Power Building is mothballed. Alternative 1 further assumes the Main Power Building is demolished fifteen (15) years after being mothballed. Alternative 2 considers the demolition of the facility in a single phase, occurring over the next two (2) years.

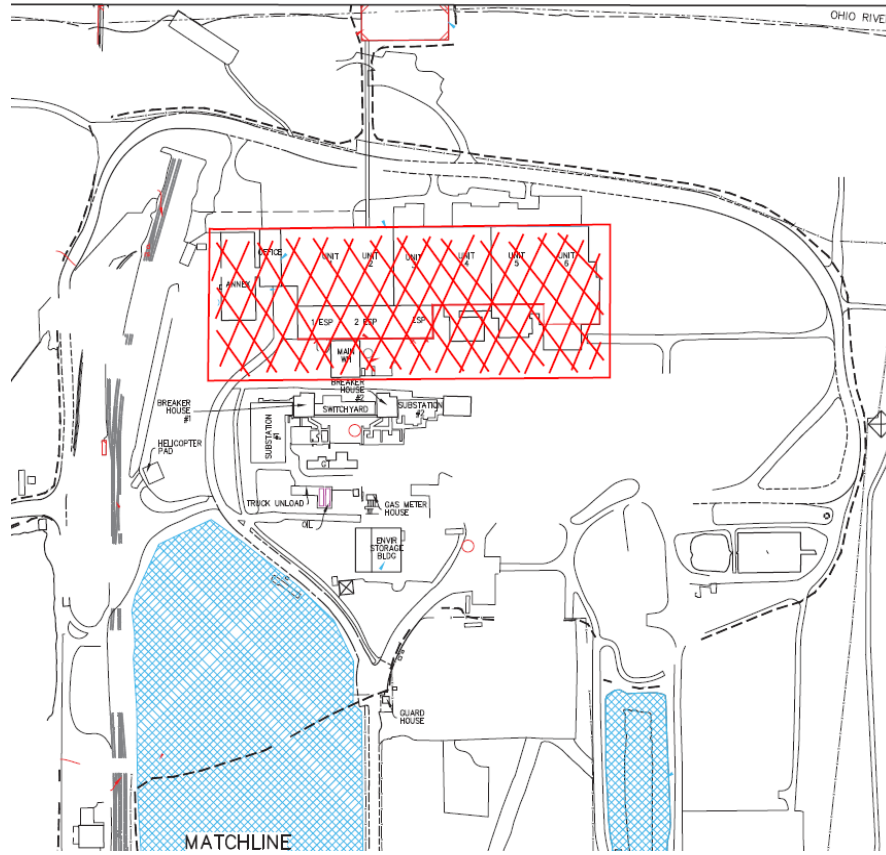
Alternative 1: Complete the project in phased approach. The first phase shall abate, dismantle, and demolish structures outside the Main Power Building, consisting of thirty-six (36) different structures/equipment. In parallel with, or subsequent to the first phase, the Main Power Building will be mothballed. The final phase shall abate, dismantle, and demolish the Main Power Building structure and the six (6) chimneys associated with Cane Run units 1-6. See Figure(s) 1 – 3 below:

*Figure 1: Out-Structure Demolition (Depicted as Red Hatch)*



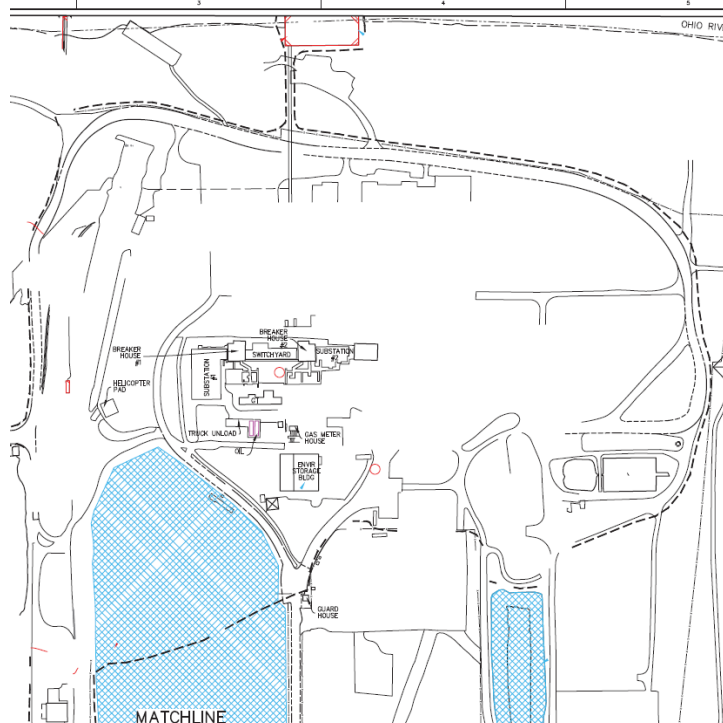
Note: Plant to be mothballed during, or subsequent to, the out-structure demolition phase.

*Figure 2: Power Building Demolition (Depicted as Red Hatch)*



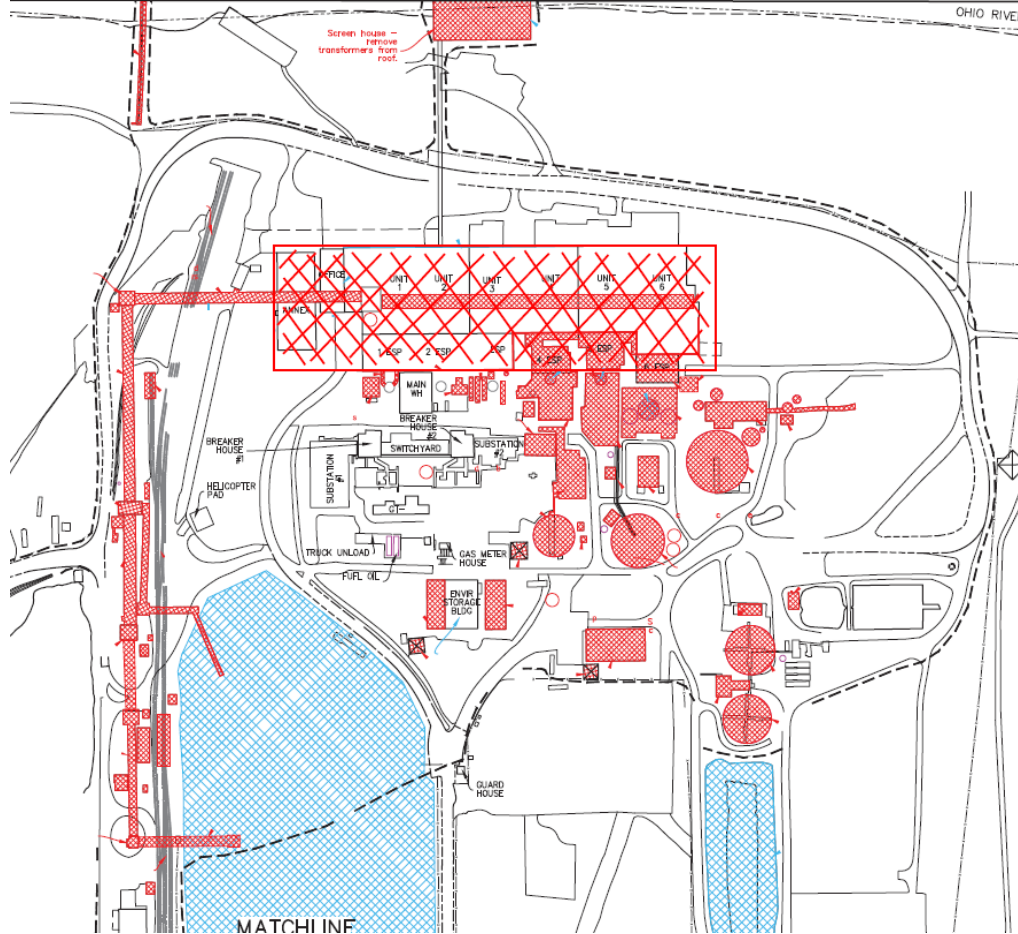
Note: Stacks to be demolished during this Main Power Building demolition phase.

*Figure 3: Demolition Complete*

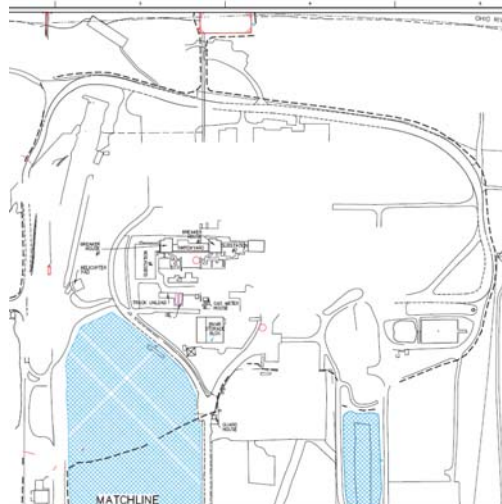


Alternative 2: Perform the project in a single phase approach. The project shall abate, dismantle, and demolish structures outside the main power building, consisting of thirty-six (36) different structures/equipment as well as abate, dismantle, and demolish the main power building structure and the six (6) stacks associated with Cane Run units 1-6. See Figure(s) 4 and 5 below:

*Figure 4: Full Demolition (Depicted as Red Hatch)*



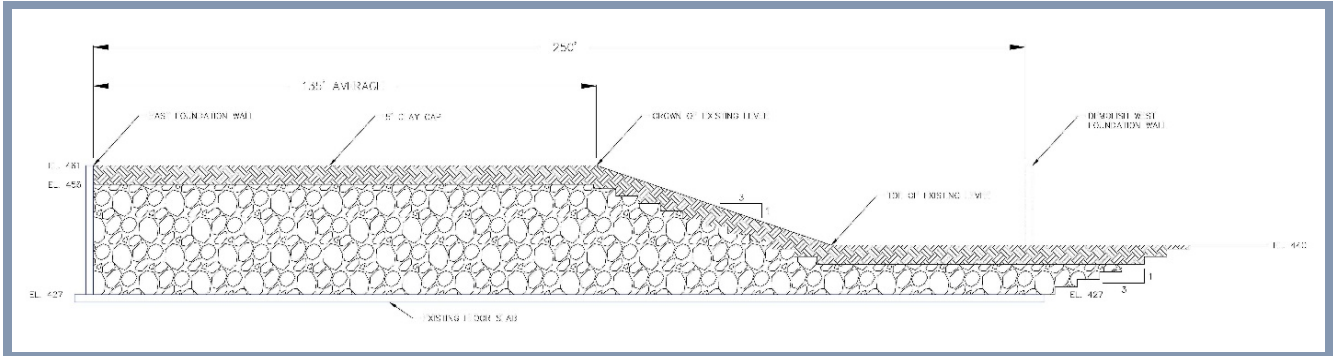
*Figure 5: Demolition Complete*



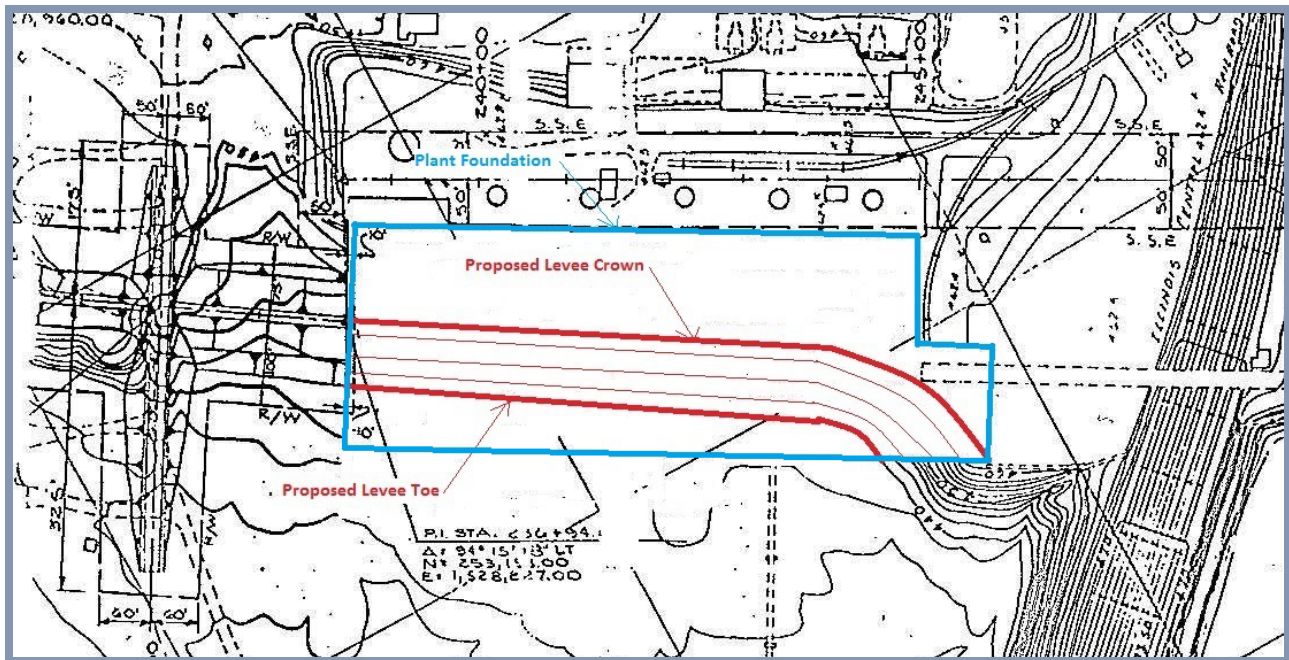


Both Alternative 1 and Alternative 2 incorporate the cross section and plan shown in Figure(s) 6 and 7, respectively. These details will effectively restore the Main Power Building footprint to a brown-field state, similar to the Paddys Run Coal Fired Facility.

*Figure 6: Power Building Restoration – Typical Cross Section*



*Figure 7: Power Building Restoration – Plan View*



**Schedule** – Alternative 1 is a phased approach wherein the out-structures are demolished at present, as well as the mothballing of the Main Power Building, while the Main Power Building is demolished in the future. Alternative 2 completes the full facility demolition in the present.

Alternative 1: Phased approach.  
Out-structures demolition in 2016/2017.  
Main Power Building demolition in 2031/2032.

Alternative 2: Single phase approach.  
Full plant demolition in 2017/2018.

**Cost Opinion** – The following estimate(s) account for scrap or recycling of metals, concrete, brick; abatement of hazardous building materials; removal of above ground storage tanks; and demolition of the various buildings and structures at the site. No oversight or contingency dollars have been added to either alternative, however annual escalation of four percent (4%) has been incorporated into the demolition of Main Power Building within Alternative 1.

<u>Alternative 1: Phased approach total cost =</u>	<u>\$63M</u>
Phase I Out-Structure Demolition (occurs in 2016/2017) =	\$7M
Phase II Mothballing of Main Power Building (occurs in 2017) =	\$2M
Phase III Main Power Building Demolition (occurs in 2031/2032) =	\$54M

Alternative 2: Single phase approach total cost (occurs in 2017/2018) = \$35M

**Items to Consider** – The following identifies the pros and cons of each alternative:

Pros of Alternative 1: Complete the project in a phased approach.

- Opportunity to defer capital spend.
- Larger pool of contractors for the phased approach, particularly during out-structure demolition and mothball execution.
- The scrap market is depressed compared to 2014. The Main Power Building contains the bulk of the scrap. If the market doubles the current value for scrap, the impact of potential additional credit to the overall project is approximately \$6M.

Cons of Alternative 1: Complete the project in a phased approach.

- The impact of separating the scopes will add General Conditions costs. Estimated at \$1M.
- On-going maintenance is required to keep the facility watertight and otherwise maintained. Estimated at \$100k/year.
- Mothballing of the Main Power Building will be required. Capping of the chimneys to ensure deterioration is minimized and birds/insects do not infest. Up-front roofing stabilization will be required. Mothballing effort is estimated at \$2M.
- Temporary power must be provided to the powerblock for on-going lighting of the power house, chimneys (FAA lighting), barge unloading, and sump pump operations, as well as future demolition power. Estimated at \$400k in total.
- Theft and unauthorized building entrants create a safety liability and potential reduction in scrap assets.
- No certainty or forecast that the scrap market will return to pre-2014 values.
- Viewshed is not substantially improved until Power Building demolition is complete in 2032.

Pros of Alternative 2: Complete the project in a single phase approach.

- Avoid the project impact of separating the scopes, which will add General Conditions costs. Savings estimated at \$1M.
- Single phase approach requires no on-going maintenance costs to keep the facility watertight or otherwise maintained. Savings estimated at \$1.5M.
- Do not mothball the Main Power Building. Savings is estimated at \$2M.
- Temporary power would not be provided to the power-block for on-going lighting of the power house, chimneys (FAA lighting), barge unloading, and sump pump operations, as well as future demolition power. Cost savings estimated at \$400k in total.
- Theft and unauthorized building entrants create a safety liability and potential reduction in scrap assets. This would be minimized by initiating demolition in the near term.
- Viewshed is improved in the near term.

Cons of Alternative 2: Complete the project in a single phase approach.

- Loss of opportunity to defer capital spend.
- Smaller pool of contractors for a demolition project of this size.
- The scrap market is depressed compared to 2014. The Main Power Building contains the bulk of the scrap. If the market doubles the current value, the impact of potential additional credit to the overall project is approximately \$6M.

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End

# LG&E Cane Run Station Retirement / Demolition Demolition Cost Study

September 2015





# Agenda

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1. Scope of Demolition Cost Study
2. Introduction to the Cane Run Station
3. Phasing Considerations
4. Demolition Cost Study Approach
5. Summary of Cost Estimates
6. Demolition Market Conditions
7. Main Plant Considerations
8. Stack Removal Considerations
9. Restoration Cross Section Through Basement of Main Powerhouse
10. Optimizing information for LG&E

# Scope of Demolition Cost Study

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- ▶ Develop cost estimates to assist LG&E in phasing the plant closure / demolition.
- ▶ Provide enough information to enable LG&E to conduct iterative planning on different phasing and associated spending.
- ▶ Per our change order language - develop a demolition cost study (DCS) that accounts for scrap or recycling of metals, concrete, brick; abatement of hazardous building materials; removal of above ground storage tanks; and demolition of the various buildings and structures at the site. The DCS will provide various options for a phased approach to complete demolition for areas per Cane Run-Coal Plant Demolition.
- ▶ All estimates shall be of a confidence level of -20 / +30% except for scrap commodity pricing.
- ▶ Should be a living document used to update the project budget as requirements / surveys / phasing / timing. etc. are progressively elaborated.

# Introduction to the Cane Run Station Project





# Introduction to the Cane Run Station Project







amec  
foster  
wheeler

# Introduction to the Cane Run Station Project



# Phasing Considerations

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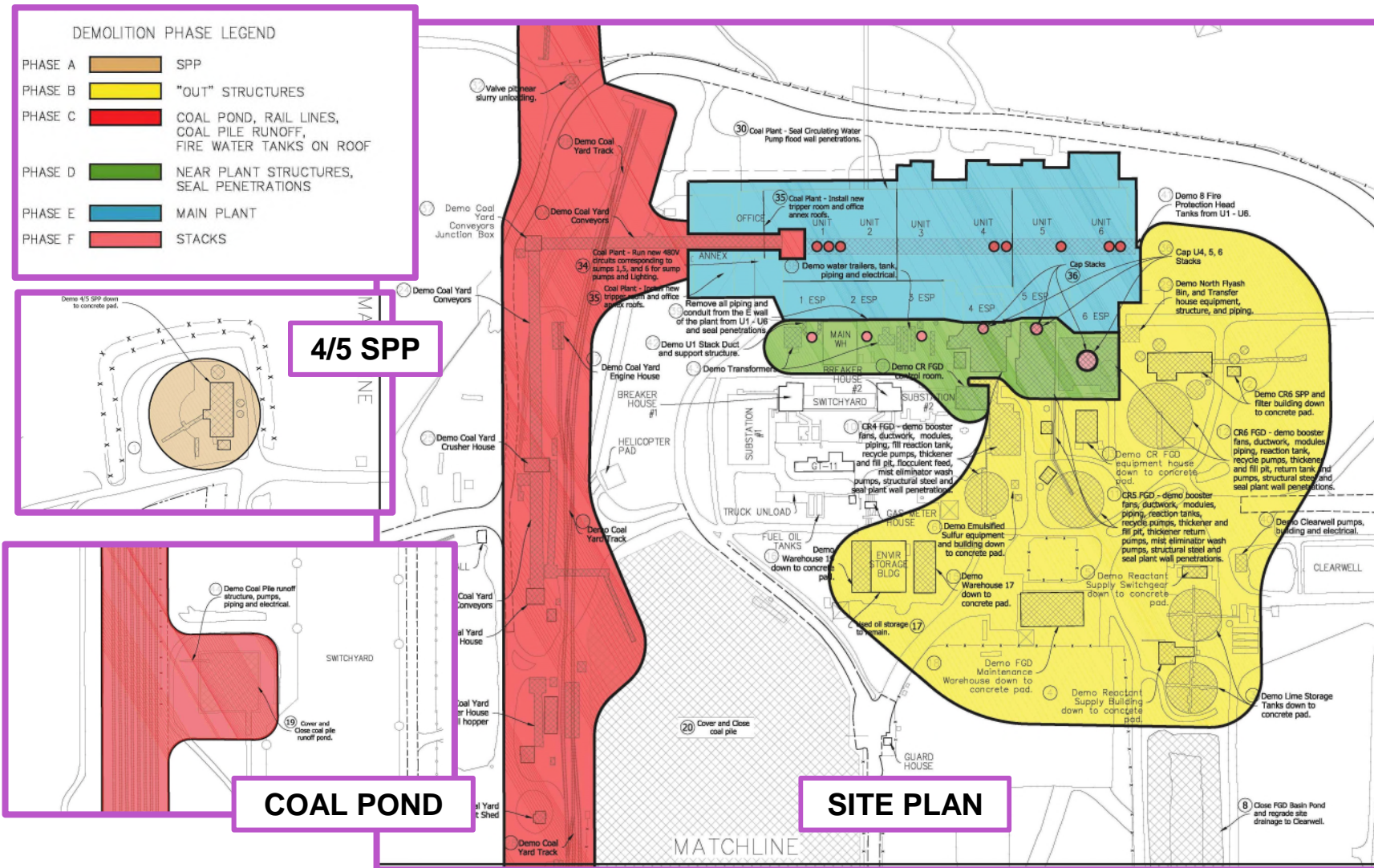
Amec Foster Wheeler approached the phasing on this project based on the safest, most logical progression. The LG&E Plant Function is doing the heavy lifting as far as decommissioning, e.g. coal dust and CCR removal, oil removal, radioactive source and mercury source removal.

- Removal of regulated building materials prior to and integral to demolition.
- Phase A-Remove 4/5 SPP to slab and restore with minimum 2' soil cover. No asbestos detected in this area.
- Phase B-Removal of “out” structures to the NE and East of the Main Plant. Fill in underground structures. Minor amounts of ACM present.
- Phase C-Removal of Coal Yard structures, conveyor equipment, rail lines and ties, fill underground structures. Corrugated Transite / ACM removal could be done while Phase B underway.
- Phase D-Remove East Side and NE side pipes and conduits. Remove structures (except stacks) back to main plant cut lines. Seal plant wall penetrations and fill underground structures.
- Phase E-Main plant regulated material removal and plant demolition. To take 16 months plus depending on spending rate. Fill basement to provide an extension to the levee structure through the basement footprint.
- Phase F-Stack 1-6 Removal. ACM on stack 6 will be costly to remove.





# Phasing Consideration-Proposed Plan



# Phasing Considerations

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- The most logical phasing from a work performance standpoint would be to combine phases A through D-essentially the “Mothball Scope” currently planned for and to combine phases E and F (Main Plant and stacks) into two separate contracts. The project cost impact of separating the two scopes will add approximately \$750k to \$1M in General Conditions costs to the contractor’s bid prices.
- This is contrasted with the dramatic effect that the scrap market has on the credit to the project. If the market doubles the current scrap value (still less than 2014 values), this will have an impact of over \$6M in potential additional credit to the overall project.
- The Mothball Scope of work holds approximately 10% of the scrap mass on the project (approximately 4,000 Tons)
- Leaving the rail yard in its current condition may benefit the Main Power Station effort by enabling rail transfer of scrap directly to smelter or port destinations.



# Demolition Cost Study Approach

## Key Assumptions

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1. Union labor
2. Out structures will be removed to the slab with the exception of 4/5 SPP, which will be covered with 2' soil.
3. Underground void spaces filled with granular fill.
4. Main Plant will be removed to basement floor and east basement wall left in place. Basement will be restored consistent with adjacent levee line and grade.
5. All painted metal contains lead paint.
6. Feedwater / discharge lines are not planned to be flow-filled - only blanked off at this time.
7. Screenhouse to remain along with discharge tunnel system.
8. Rail lines owned by LG&E will be removed. Rail lines owned by others will remain.
9. Assumed two contracts; 1) for Main Plant and 2) for all other structures.

# Demolition Cost Study Approach

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1. LG&E provided construction drawings and as-builts for the structures and areas.
2. Amec Foster Wheeler assembled multi-discipline team to conduct take-offs from drawings and field measurements.
3. Developed take-off information on structure SF, CF concrete and masonry mass and general scrap mass. Developed regulated material take-off for asbestos removal.
4. Organized information into a spreadsheet listed by structure for regulated material removal, demolition, and restoration.
5. Pricing derived from three key sources: means, historic market (within the last 12 months), and current market (interviews with contractors).
6. Assemble pricing, normalize and use engineering judgement to develop -20% / +30% conceptual estimate.

# Summary of Cost Estimates

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The estimate has been prepared to meet a Class 3 estimate in accordance with the AACE International Recommended Practice 18R-97: *Cost Estimate Classification System - As Applied in Engineering, Procurement, and Construction for the Process Industries*. A Class 3 estimate has an expected accuracy range of -20% to +30%. No oversight/escalation/contingency has currently been added to the numbers in this report.

Feature of Work	Retirement Cost
Regulated Material Abatement	\$15,350,497
Demolition	\$23,833,850
Restoration	\$4,465,791
Scrap Credit	-6,572,142
<b>Total</b>	<b>\$37,077,726</b>

# Summary of Cost Estimates

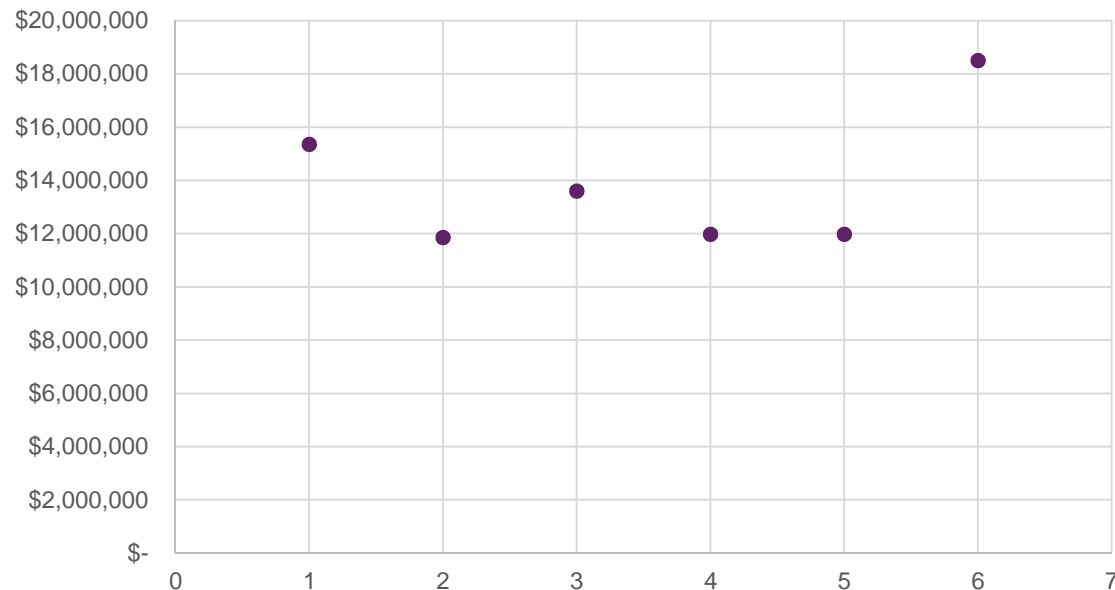
- Amec Foster Wheeler Internal Estimate plus 5 contractor derived prices
- X-axis represents the 6 cost sources.
- Mean cost = \$31,638,000
- Recommended Cost = \$37,100,000. \$30.1M Main Plant, \$7M remaining structures.
- No oversight/contingency/escalation/abatement/scrap credit included
- September 2015 dollars



# Summary of Cost Estimates

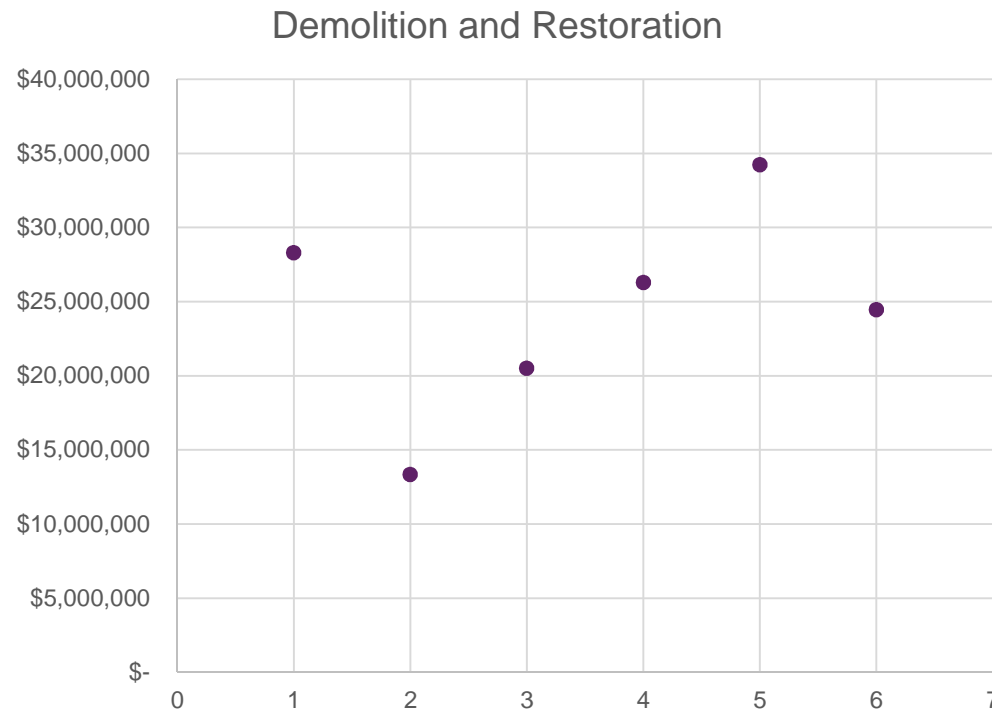
- Asbestos and Regulated Material Abatement cost estimate ranged from \$11,850,000 to \$18,500,000. Mean = \$14,039,000. Recommended value of \$15,100,000.
- 4 contractor-derived and 1 independent estimate. RS Means not used as it has proven extremely high for this type of work.
- No oversight/contingency/escalation/demolition included.
- September 2015 dollars

Asbestos Abatement



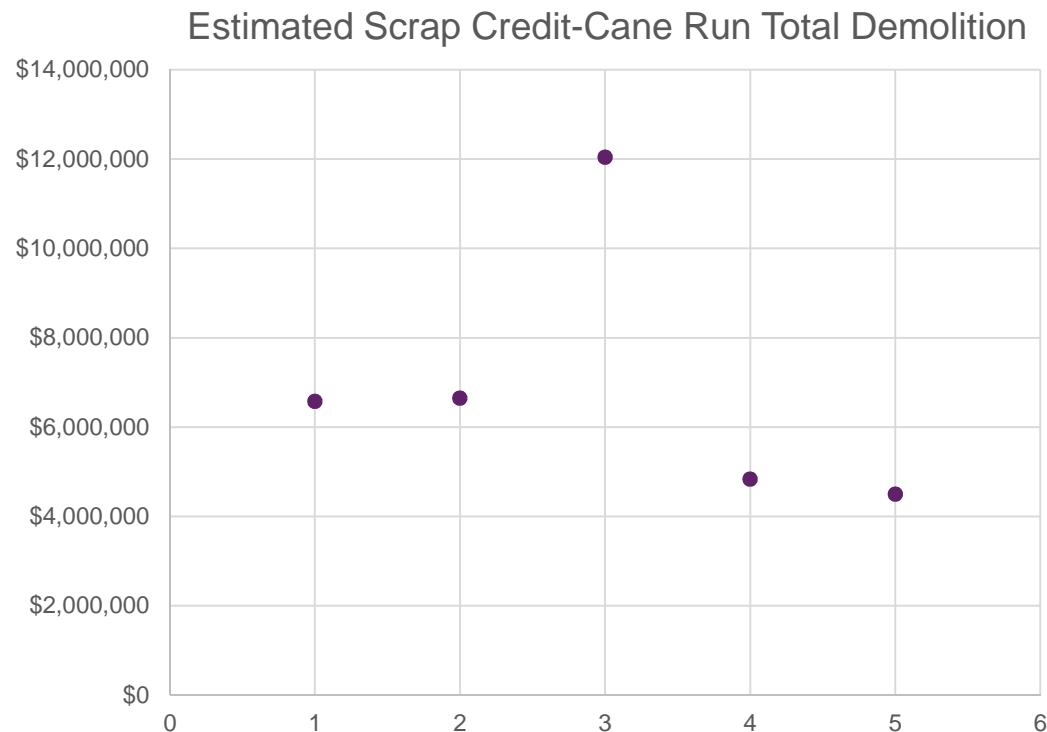
# Summary of Cost Estimates

- Amec Foster Wheeler Internal Estimate plus 5 contractor derived prices
- X-axis represents the 6 cost sources.
- Mean cost = \$21,489,000, recommended value is \$28,299,371
- No oversight/contingency/escalation/abatement/nor scrap credit included
- September 2015 dollars



# Summary of Cost Estimates

- The scrap market is considered to be near bottom currently so these estimates are generally based on conservative (low) return on scrap.
- Mean = \$6,919,000. Recommend carrying a number of \$6M potential credit. The market should improve in Q2, 2016.



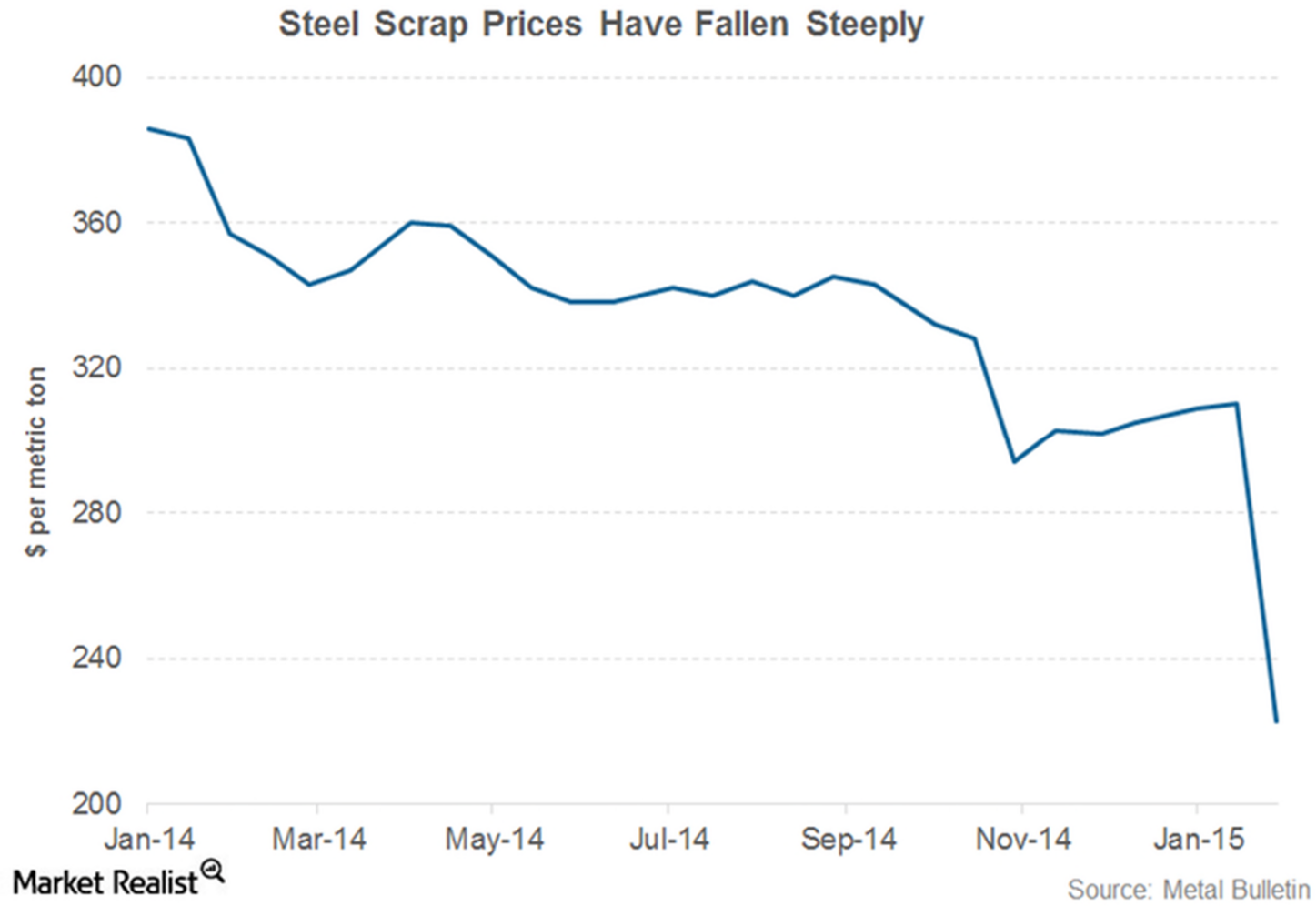
# Demolition Market Conditions

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1. Scrap metal market values have fallen dramatically - driven by reduced demand from China.
2. Prepared steel is currently valued at approximately \$140.00. \$110-120 / Ton unprepared.
3. Compared to just a year ago - values were over \$300.00/Ton. Gross Ton = 2,240 lbs.
4. Reduced the amount of “play” demolition contractors have to maneuver with.
5. Makes demolition pricing from even a few years ago questionable, as bench marks since numbers were often blended / reduced by planned scrap profits.
6. Now more than ever contractors are financially vested in their ‘bid’ numbers.
7. Owners are more educated about salvage and scrap.
8. Any reliable estimates from the market have to come from the more sophisticated estimating capabilities within larger companies, e.g. companies with annual revenues over \$50M with power plant / heavy industry experience.



# Demolition Market Condition Scrap Steel Value

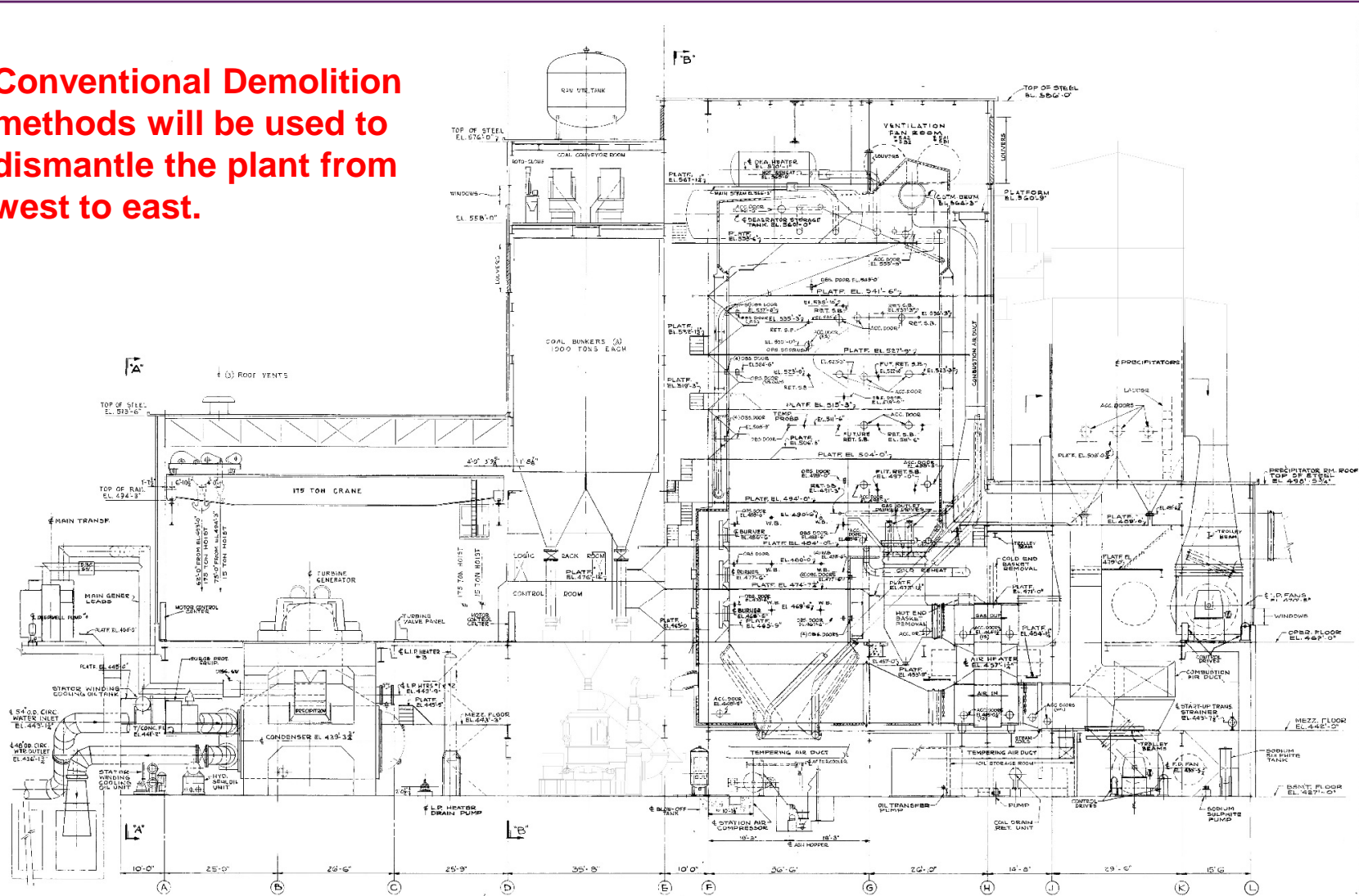


# Main Plant Considerations, Cross Section-Sequence



amec  
foster  
wheeler

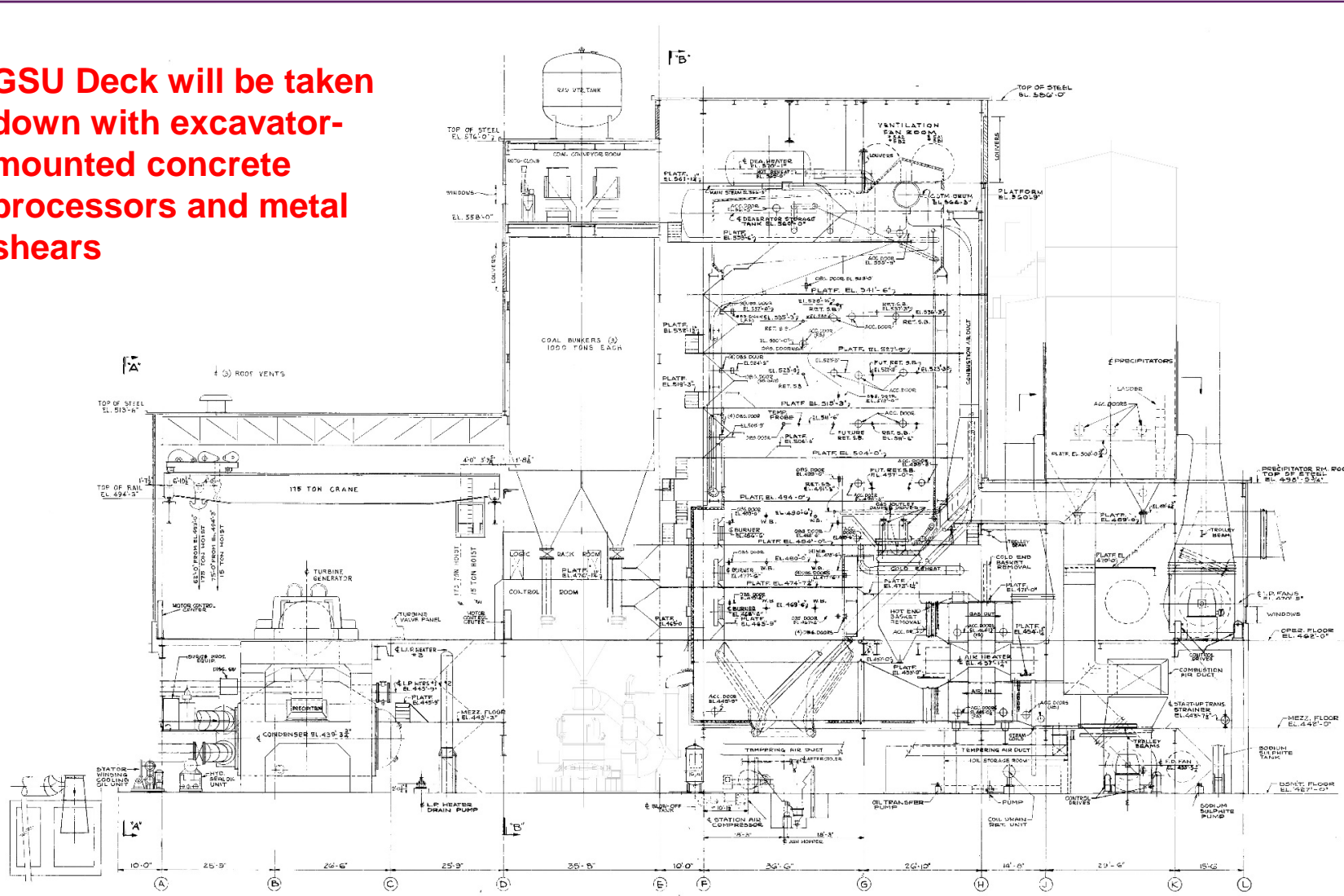
**Conventional Demolition methods will be used to dismantle the plant from west to east.**





# Main Plant Cross Section-Sequence

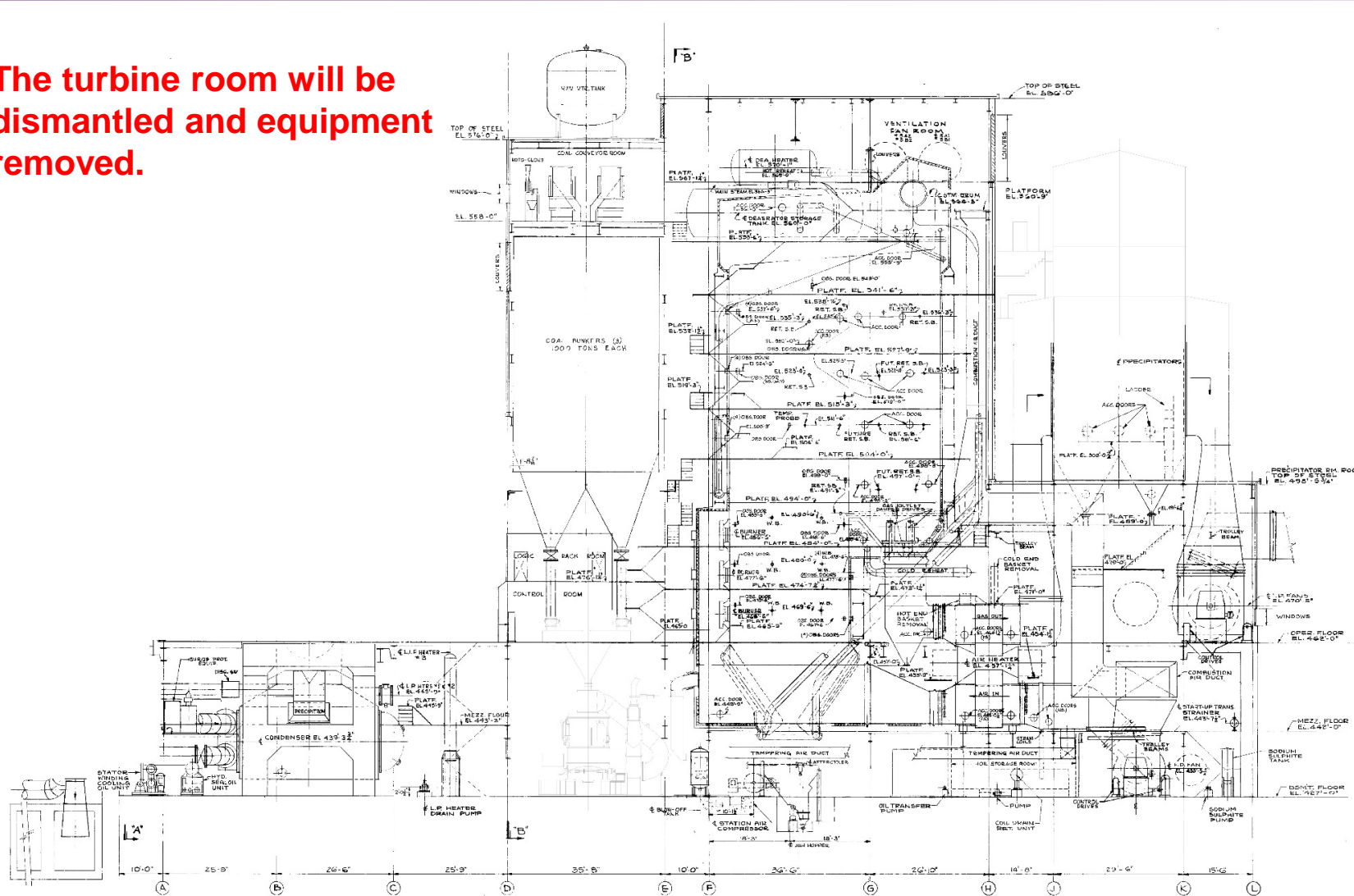
**GSU Deck will be taken down with excavator-mounted concrete processors and metal shears**





# Main Plant Cross Section-Sequence

The turbine room will be dismantled and equipment removed.

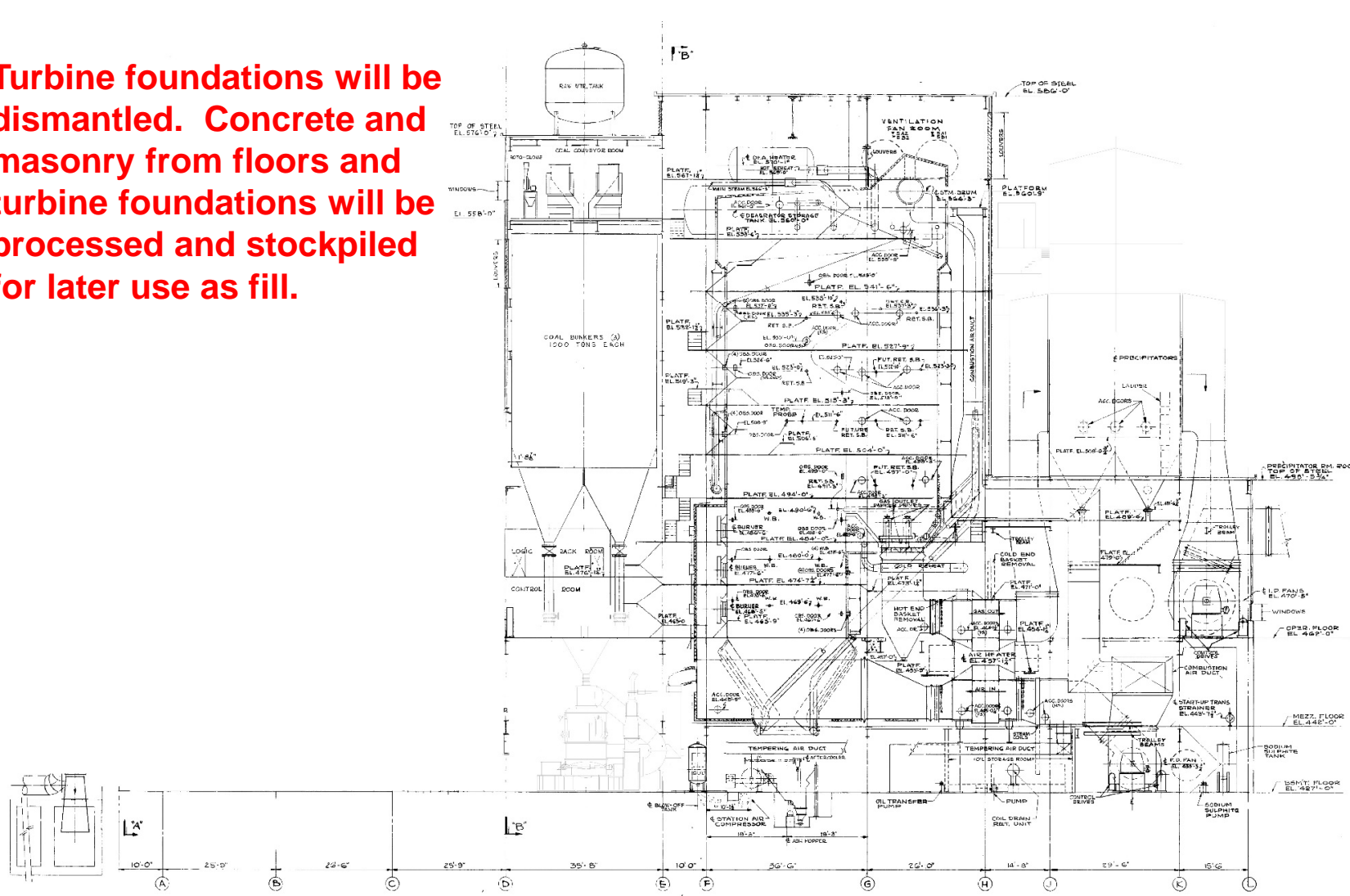






# Main Plant Cross Section-Sequence

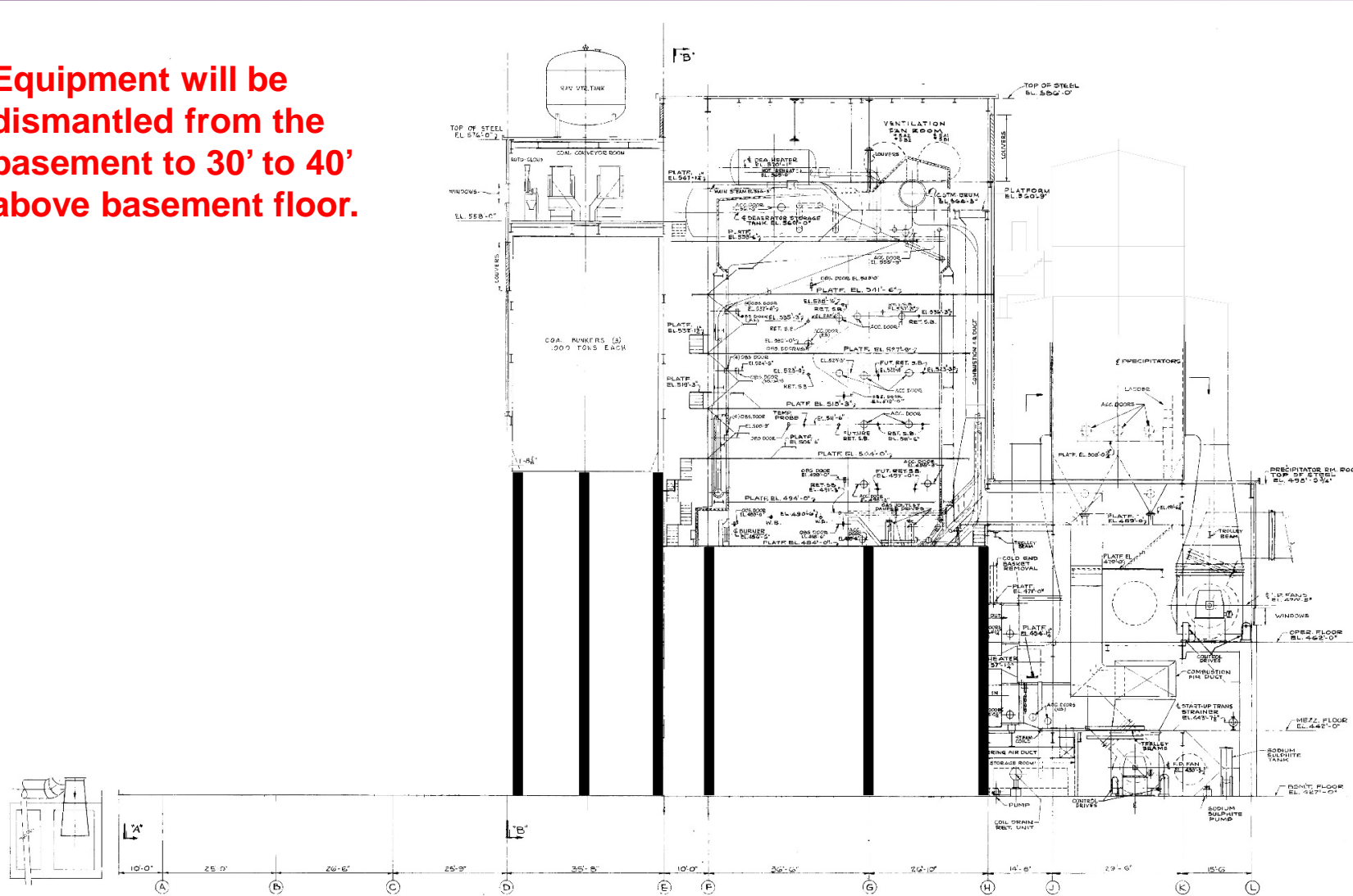
**Turbine foundations will be dismantled. Concrete and masonry from floors and turbine foundations will be processed and stockpiled for later use as fill.**





# Main Plant Cross Section-Sequence

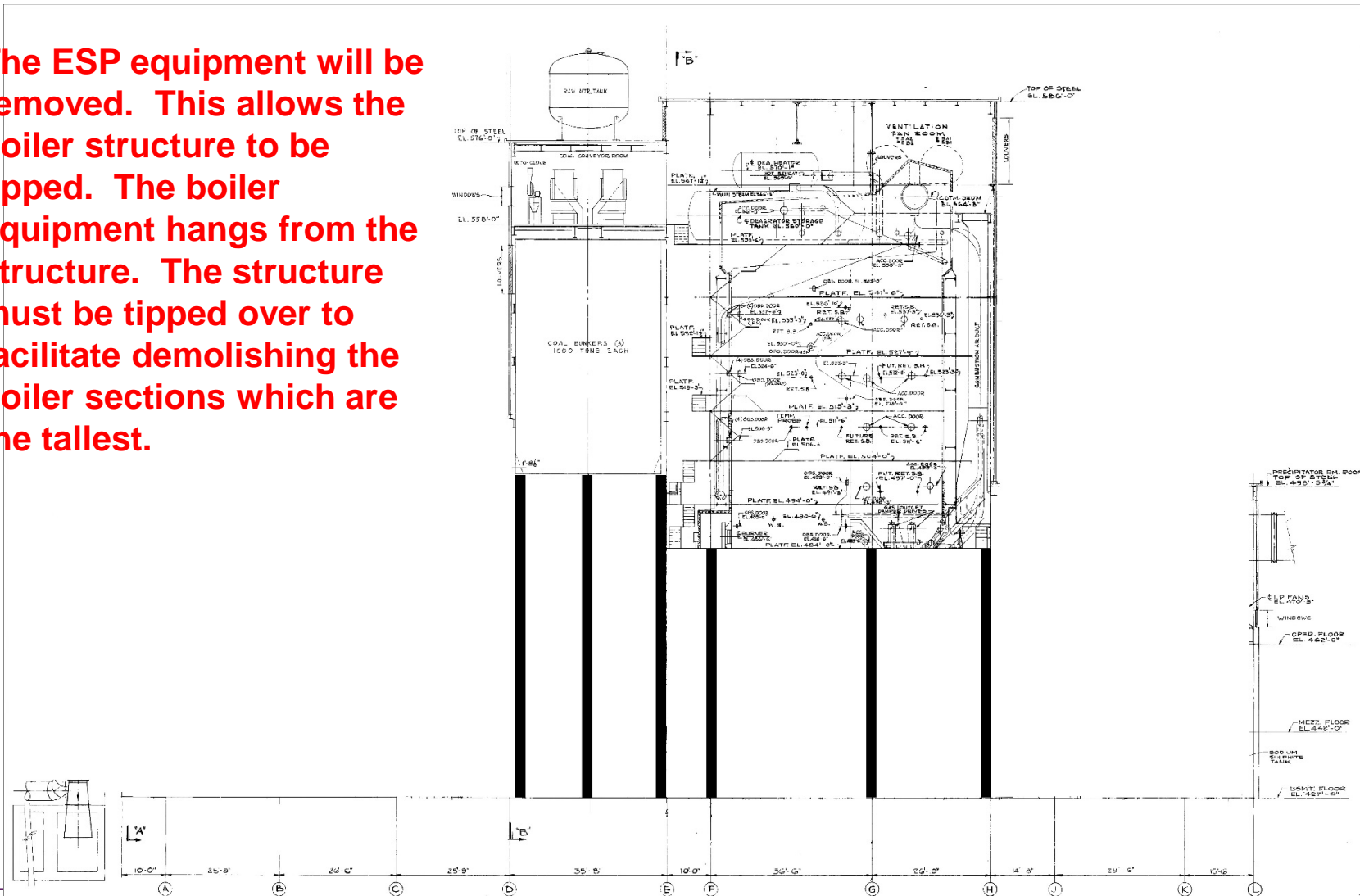
**Equipment will be dismantled from the basement to 30' to 40' above basement floor.**





# Main Plant Cross Section-Sequence

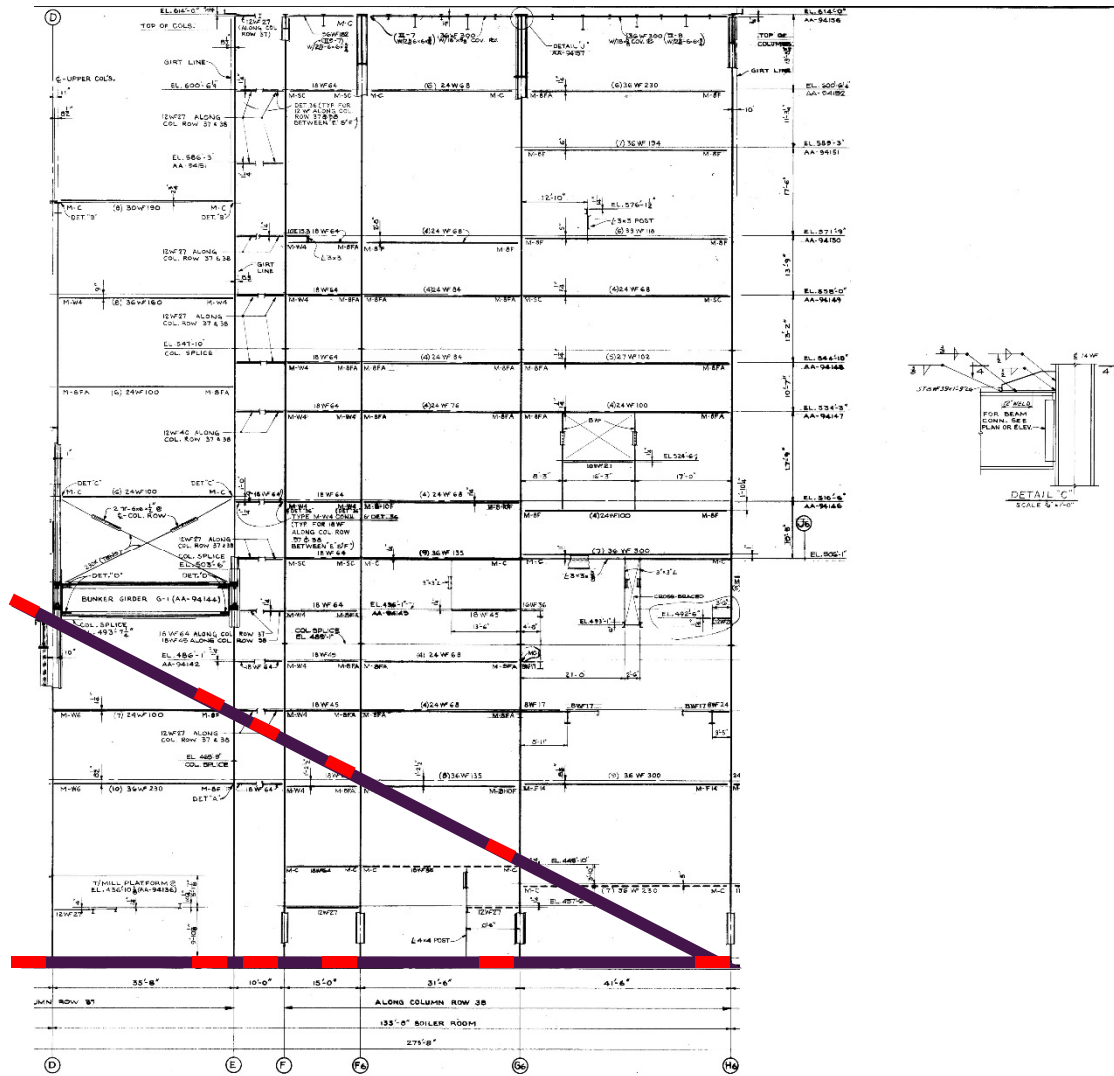
The ESP equipment will be removed. This allows the boiler structure to be tipped. The boiler equipment hangs from the structure. The structure must be tipped over to facilitate demolishing the boiler sections which are the tallest.



# Main Plant Considerations-Structural Section Column Row No. 37, 38, and 38N



**Conventional methods use manual torch burning to weaken the structure so it can be tipped over and processed. Explosive methods are very precise and make this process much safer and cheaper. The east basement wall would serve as a natural blast barrier.**





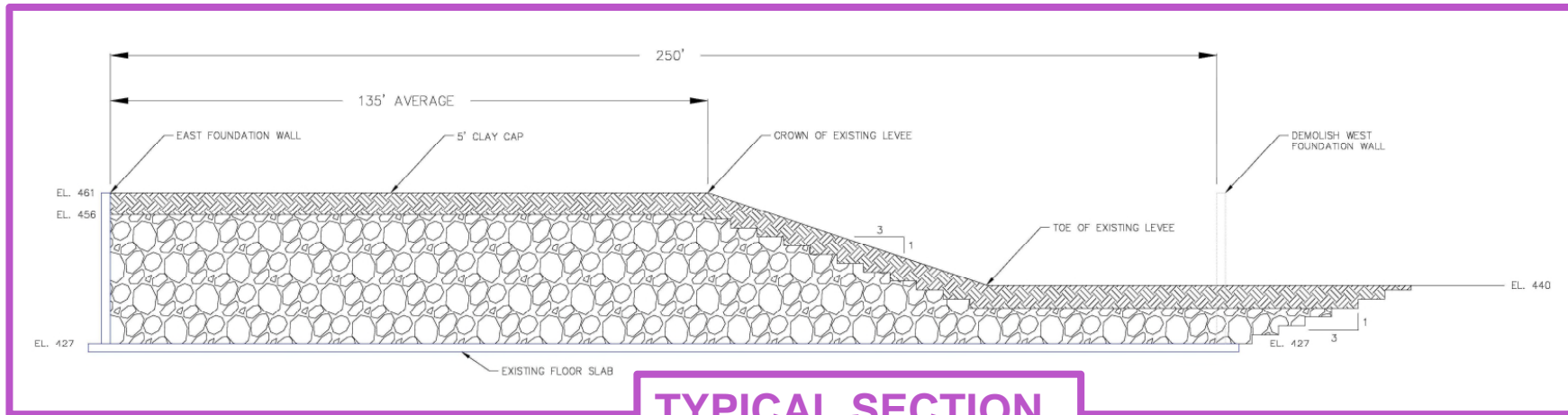
## Stack 1-6 Considerations

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- ▶ Stacks 1-5 are largely identical and will yield over 400 CY of concrete rubble each for use as fill.
- ▶ Stack 6 is coated with a 10% asbestos coating. It is considered non-friable. It should be investigated with the Air Pollution Control Board whether this could be removed intact. Staged asbestos removal will cost over \$1.4M and carries substantial worker safety risk. The removal variance request would primarily be driven by safety considerations.
- ▶ Stack removal by processing (vs. blasting or felling) will cost \$400K each versus blasting / felling, which will cost <\$100K/ea. for units 1 through 5.
- ▶ Stack 6 - if the asbestos is removed prior to demolition the stack will likely cost \$750K to demolish.
- ▶ The most logical sequence (and safest) is to remove the stacks after the boiler plant is removed.

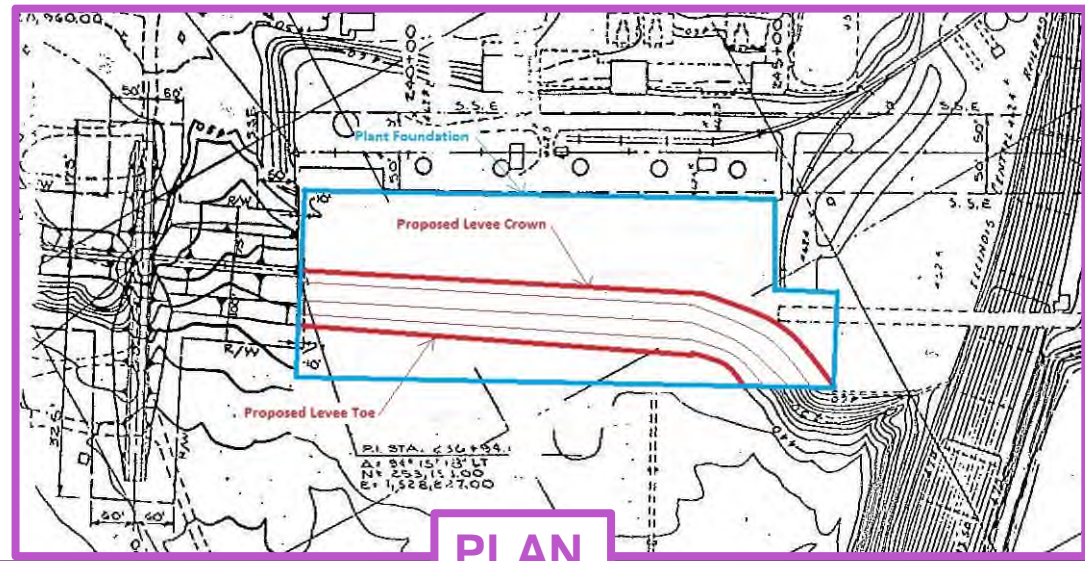


# Restoration of Main Plant



**TYPICAL SECTION**

- CLAY CAP = 49,810 CY
- RUBBLE FILL = 192,220 CY  
(30% SWELL FACTOR FOR MATERIAL)



**PLAN**

# Restoration

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- Restoration scenario is the most conservative approach.
- Based on assumption that the Levee alignment and grade will be matched to the existing Levee structure as it exists at the North and Southwest of the power station.
- The material and placement costs for this restoration in the power station basement-as depicted in the previous slide-are estimated at \$4.5M in today's dollars.
- Different scenarios using less imported fill should be explored and proposed to the USACE Levee District. Doing so could dramatically reduce the volume of imported fill needed and therefore reduce restoration costs.

# DCS Completion

- ▶ Complete transformer information assembly.
- ▶ Improve estimates for transformer removal and East Basement Wall penetration seals.
- ▶ Confirm fate of feedwater / discharge systems.
- ▶ Confirm phasing / project duration meets LG&E objectives.
- ▶ Add project oversight and project administrative costs.
- ▶ Conduct risk evaluation to determine need and level of contingency.
- ▶ Develop multi-year schedule to include solicitation and demolition / restoration schedule based on LG&E desired spend rate.
- ▶ Confirm with LG&E desired presentation materials for final DCS report (and desired format).
- ▶ Vett Station Basement restoration against USACE/MSD requirements

# Future Tasks

- ▶ Main plant regulated building material survey
- ▶ Finalize scope for restoration-Levee issues
- ▶ Finalize scope for Main Powerhouse
- ▶ Plans and specs for Main Powerhouse demolition
- ▶ Refine schedule and cost estimate at key milestones
- ▶ Establish security and maintenance measures if main building is to remain
- ▶ Determine existing power needs/conflicts that should be addressed prior to demolition.



# Thank you!

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## CANE RUN ABATEMENT & DEMOLITION (148469)

Item	Contract Value	Contract Authorization	Pre-2018	2018	2019	2020	2021	2022	2023	2024	Total	Remaining Contract Value	Remaining Contract Authorization
<b>PC Contracts</b>													
PC Agreement Demo (D.H. Griffin_982561)	\$17,266,195	\$19,186,200	\$0	\$8,015,000	\$9,251,195						\$17,266,195	\$0	\$1,920,005
PC Agreement ACM (D.H. Griffin_982561)	\$13,115,000	\$14,473,800	\$2,120,000	\$10,995,000	\$0						\$13,115,000	\$0	\$1,358,800
OE & CQA Amec FW (930079)	\$1,296,918	\$1,530,000	\$511,469	\$420,000	\$365,449						\$1,296,918	\$0	\$233,082
											\$0	\$0	\$0
											\$0	\$0	\$0
<b>Sub Total</b>	<b>\$31,678,113</b>	<b>\$35,190,000</b>	<b>\$2,631,469</b>	<b>\$19,430,000</b>	<b>\$9,616,644</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,678,113</b>	<b>\$0</b>	<b>\$3,511,887</b>
<b>Balance of Plant</b>													
Prior Balance of Plant			\$0								\$0	\$0	\$0
Pedestrian Bridge Modification Engineering	\$85,000	\$85,000	\$35,000	\$30,000							\$65,000	\$20,000	\$20,000
Pedestrian Bridge Modification	\$600,000	\$600,000	\$0	\$600,000							\$600,000	\$0	\$0
Well Closure	\$150,000	\$150,000	\$0		\$150,000						\$150,000	\$0	\$0
Civil Repairs	\$100,000	\$100,000	\$0		\$100,000						\$100,000	\$0	\$0
Utility Work	\$75,000	\$75,000	\$0		\$75,000						\$75,000	\$0	\$0
Warehouse/Tractor Shed	\$842,342	\$850,000	\$0	\$842,342							\$842,342	\$0	\$7,658
480V Relocation	\$145,953	\$145,953	\$145,953								\$145,953	\$0	\$0
Xmission Line Relocation	\$110,000	\$110,000	\$110,000								\$110,000	\$0	\$0
Oil Draining	\$41,000	\$41,000	\$41,000								\$41,000	\$0	\$0
Substation UG Relocation	\$133,363	\$133,363	\$133,363								\$133,363	\$0	\$0
Other	\$95,234	\$95,234	\$95,234								\$95,234	\$0	\$0
											\$0	\$0	\$0
											\$0	\$0	\$0
<b>Sub Total</b>	<b>\$2,377,892</b>	<b>\$2,385,550</b>	<b>\$560,550</b>	<b>\$1,472,342</b>	<b>\$325,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,357,892</b>	<b>\$20,000</b>	<b>\$27,658</b>
<b>Total</b>	<b>\$34,056,005</b>	<b>\$37,575,550</b>	<b>\$3,192,019</b>	<b>\$20,902,342</b>	<b>\$9,941,644</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,036,005</b>	<b>\$20,000</b>	<b>\$3,539,545</b>
<b>Overheads &amp; Contingency</b>													
Overheads	\$1,845,000	\$1,845,000	\$285,000	\$840,000	\$720,000	\$0	\$0	\$0	\$0	\$0	\$1,845,000	\$0	\$0
Remaining Project Contingency	\$3,539,545				\$3,539,545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Overheads &amp; Contingency Total</b>	<b>\$5,384,545</b>	<b>\$1,845,000</b>	<b>\$285,000</b>	<b>\$840,000</b>	<b>\$4,259,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,845,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Site &amp; Project Total</b>	<b>\$39,400,000</b>	<b>\$39,400,000</b>	<b>\$3,477,000</b>	<b>\$21,742,000</b>	<b>\$14,201,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,881,000</b>	<b>\$20,000</b>	<b>\$3,540,000</b>
<b>Project Sanction (2017)</b>	<b>\$39,400,000</b>												
<b>Δ</b>	<b>\$0</b>												

Business Plan	Total	Pre-2018	2018	2019	2020	2021	2022	2023	2024
<b>2019 (\$M)</b>	<b>\$39.4</b>	<b>\$3.5</b>	<b>\$21.7</b>	<b>\$14.2</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>2018 (\$M)</b>	<b>\$39.4</b>	<b>\$8.0</b>	<b>\$17.0</b>	<b>\$14.1</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Δ</b>	<b>(\$0.0)</b>	<b>\$4.5</b>	<b>(\$4.7)</b>	<b>(\$0.1)</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>

The above estimate contains \$500k in 2018 for construction of an equipment storage facility, and is not part of the demolition of the Cane Run coal fired generating facility.

The attachment is  
provided in a separate  
file in Excel format.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 36**

**Responding Witness: Christopher M. Garrett**

- Q.1-36. Please describe the Company's accounting for the demolition costs for the retired plants, including the FERC balance sheet and/or expense accounts used to record the costs incurred, and the expense accounts used to record the depreciation or amortization of the costs, if any. If the Company proposes to depreciate or amortize the costs, then provide the depreciation or amortization period and the rationale for the proposed period.
- A.1-36. LG&E's accounting for the costs incurred to demolish the retired plants will be in accordance with the guidelines prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instruction 10. LG&E will charge Account 108 - Accumulated provision for depreciation of electric utility plant for the costs to physically retire the plants, e.g. cost of removal and salvage. Accordingly, these costs should be recovered through the Company's depreciation rates as part of the net salvage component.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 37**

**Responding Witness: Daniel K. Arbough**

Q.1-37. Please provide a quantification of the revenue requirement for the demolition of the retired plants in the test year, including all rate base/capitalization components and all operating expenses. The quantification should include all reductions in rate base/capitalization and operating expenses from savings, if any.

A.1-37. See attached.

Louisville Gas and Electric Company  
Plant Demolitions

<u>Accumulated Removal Costs</u> <u>(108 Debits)</u>	<u>4/30/2019</u>	<u>5/31/2019</u>	<u>6/30/2019</u>	<u>7/31/2019</u>	<u>8/31/2019</u>	<u>9/30/2019</u>	<u>10/31/2019</u>	<u>11/30/2019</u>	<u>12/31/2019</u>	<u>1/31/2020</u>	<u>2/29/2020</u>	<u>3/31/2020</u>	<u>4/30/2020</u>	<u>13-month</u>	<u>13-month</u>
														<u>Average</u>	<u>Average</u>
Cane Run	29,625,218	30,835,218	31,995,218	33,355,218	35,066,218	35,251,218	35,336,218	35,356,218	38,896,218	38,896,218	38,896,218	38,896,218	38,896,218	35,484,756	13,537,717
Paddy's Run	22,975,957	22,975,957	22,975,957	22,975,957	22,975,957	22,975,957	22,975,957	22,975,957	22,975,957	22,975,957	22,975,957	22,975,957	22,975,957	22,975,957	24,150,679
<b>Total</b>	<b>52,601,175</b>	<b>53,811,175</b>	<b>54,971,175</b>	<b>56,331,175</b>	<b>58,042,175</b>	<b>58,227,175</b>	<b>58,312,175</b>	<b>58,332,175</b>	<b>61,872,175</b>	<b>61,872,175</b>	<b>61,872,175</b>	<b>61,872,175</b>	<b>61,872,175</b>	<b>58,460,713</b>	<b>37,688,396</b>

<u>Accumulated Deferred Income</u> <u>Taxes (282)</u>	<u>4/30/2019</u>	<u>5/31/2019</u>	<u>6/30/2019</u>	<u>7/31/2019</u>	<u>8/31/2019</u>	<u>9/30/2019</u>	<u>10/31/2019</u>	<u>11/30/2019</u>	<u>12/31/2019</u>	<u>1/31/2020</u>	<u>2/29/2020</u>	<u>3/31/2020</u>	<u>4/30/2020</u>	<u>13-month</u>	<u>13-month</u>
														<u>Average</u>	<u>Average</u>
Cane Run	7,873,637	8,175,532	8,464,952	8,804,272	9,231,166	9,277,324	9,298,531	9,303,521	10,186,751	10,186,751	10,186,751	10,186,751	10,186,751	9,335,591	5,266,172
Paddy's Run	8,934,045	8,934,045	8,934,045	8,934,045	8,934,045	8,934,045	8,934,045	8,934,045	8,934,045	8,934,045	8,934,045	8,934,045	8,934,045	8,934,045	9,394,614
<b>Total</b>	<b>16,807,681</b>	<b>17,109,576</b>	<b>17,398,996</b>	<b>17,738,316</b>	<b>18,165,211</b>	<b>18,211,368</b>	<b>18,232,576</b>	<b>18,237,566</b>	<b>19,120,796</b>	<b>19,120,796</b>	<b>19,120,796</b>	<b>19,120,796</b>	<b>19,120,796</b>	<b>18,269,636</b>	<b>14,660,786</b>

<u>Total Rate Base / Capitalization</u>	<u>4/30/2019</u>	<u>5/31/2019</u>	<u>6/30/2019</u>	<u>7/31/2019</u>	<u>8/31/2019</u>	<u>9/30/2019</u>	<u>10/31/2019</u>	<u>11/30/2019</u>	<u>12/31/2019</u>	<u>1/31/2020</u>	<u>2/29/2020</u>	<u>3/31/2020</u>	<u>4/30/2020</u>	<u>13-month</u>	<u>13-month</u>
														<u>Average</u>	<u>Average</u>
Cane Run	21,751,581	22,659,686	23,530,266	24,550,946	25,835,052	25,973,894	26,037,687	26,052,697	28,709,467	28,709,467	28,709,467	28,709,467	28,709,467	26,149,165	8,271,545
Paddy's Run	14,041,912	14,041,912	14,041,912	14,041,912	14,041,912	14,041,912	14,041,912	14,041,912	14,041,912	14,041,912	14,041,912	14,041,912	14,041,912	14,041,912	14,756,065
<b>Total</b>	<b>35,793,494</b>	<b>36,701,599</b>	<b>37,572,179</b>	<b>38,592,859</b>	<b>39,876,964</b>	<b>40,015,807</b>	<b>40,079,599</b>	<b>40,094,609</b>	<b>42,751,379</b>	<b>42,751,379</b>	<b>42,751,379</b>	<b>42,751,379</b>	<b>42,751,379</b>	<b>40,191,077</b>	<b>23,027,610</b>

			<u>Difference / Rate</u>
<b>Total Rate Base / Capitalization</b>	<b>40,191,077</b>	<b>23,027,610</b>	<b>17,163,467</b>
<b>Rate of Return (Pretax)</b>	<b>9.48%</b>	<b>10.73%</b>	
<b>Return on Capitalization</b>	<b>3,810,114</b>	<b>2,470,626</b>	<b>1,339,488</b>
<b>Property Taxes</b>	<b>87,691</b>	<b>56,533</b>	<b>31,158</b>
<b>Annual O&amp;M</b>	<b>37,795</b>	<b>330,996</b>	<b>(293,201)</b>
<b>Total Revenue Requirement</b>	<b>3,935,600</b>	<b>2,858,155</b>	<b>1,077,445</b>

# LOUISVILLE GAS AND ELECTRIC COMPANY

## Response to First Set of Data Requests of Kentucky Industrial Utility Customers, Inc. Dated November 13, 2018

Case No. 2018-00295

### Question No. 38

Responding Witness: Gregory J. Meiman

Q.1-38. Please provide the incentive compensation expense for (a) 2016, (b) 2017, (c) the base year, and (d) the test year by incentive compensation plan and by goal or target for each plan. This includes incentive compensation expense incurred directly by the Company and the expense assigned and allocated to the Company from the Service Company.

A.1-38. The Company has two incentive plans, the Team Incentive Award (TIA) and the Customer Services and Marketing Contact Center Incentive Plan that is charged to LG&E and included in its revenue requirement. The team incentive measures are re-evaluated annually. However, for the sake of completeness, the table below assumes the measures and weightings used for 2018 will apply in 2019 and 2020 as well for purposes of categorizing the TIA for the forecast test year. See response to AG-118(a) for expenses related to Customer Services and Marketing Contact Center Incentive Plan. For the TIA plan, see table below.

	2016	2017	Base Period	Test Period
<b>Total Team Incentive Award Amount by each Goal/Target</b>				
Financial	3,145,717	-	-	-
Cost Control	-	1,912,178	1,368,420	1,425,653
Customer Reliability	-	1,912,178	1,368,420	1,425,653
Customer Satisfaction	1,801,256	1,700,563	1,368,420	1,425,653
Safety	1,597,303	1,555,238	1,368,420	1,425,653
Individual / Team Effectiveness	3,950,665	4,079,313	4,378,943	4,562,091
<b>Total</b>	<b>10,494,940</b>	<b>11,159,470</b>	<b>9,852,622</b>	<b>10,264,704</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 39**

**Responding Witness: Gregory J. Meiman**

- Q.1-39. Please confirm that the only incentive compensation plan available is the TIA Plan provided as Exhibit GJM-1. If not confirmed, please provide copies of all other plans available to employees.
- A.1-39. Other than the TIA Plan, the only other offering of performance based awards included in the revenue requirement is for employees working in the Customer Services Contact Center. See response to AG 1-118a.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 40**

**Responding Witness: Daniel K. Arbough**

- Q.1-40. Provide a schedule showing per books actual O&M expenses by year and by FERC O&M/A&G expense account/subaccount for each of the calendar years 2013 through 2017, 2018 to date (identify the last month with actual data), the base year and the test year.
- A.1-40. See response to 2016-00371 PSC-1 30(b) for 2013-2014 (link below). See PSC-1 30(b) for 2015-2017 and base (including actuals through June 2018). See schedule KPSC filing requirement tab 57, schedule D-1 for the forecast period.

[3 - LGE 1st DR of Staff - Part 1 - Q1-Q49.pdf](#)

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 41**

**Responding Witness: Christopher M. Garrett**

Q.1-41. Please provide a schedule showing all direct assignments and allocations of costs from LKS to the Company by FERC O&M, A&G, and each other account for 2014, 2015, 2016, 2017, 2018 to date (identify the last month with actual data), the base year, and the test year. Provide an explanation for each increase from year to year of at least \$1 million or 5%, whichever is less.

A.1-41. See attached.

Changes from year to year are explained for increases greater than \$1 million. For 2018 to date, the Company is providing January through June, representing the base period actuals filed in the case.

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2014			2015			Variance 2015 to 2014	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	10,308,464	17,604,537	27,913,001	15,776,547	17,029,918	32,806,465	4,893,464	Increases due primarily to IT projects (infrastructure improvements, network/software upgrades, data warehouse improvements, Facility Inspection and Maintenance System replacement), environmental compliance at Mill Creek and Trimble County and Advanced Metering System Opt-In.
108	Accumulated Provision For Depreciation Of Utility Plant	310,143	98,949	409,092	439,772	278,660	718,433	309,341	
131	Cash	(1,089,570)	-	(1,089,570)	(257,469)	-	(257,469)	832,101	
143	Other Accounts Receivable	25,459	(2,109)	23,350	9,892	62	9,955	(13,395)	
146	Accounts Receivable From Associated Companies	4,073	(337)	3,736	-	-	-	(3,736)	
151	Fuel Stock	457,984,049	-	457,984,049	416,180,767	-	416,180,767	(41,803,282)	
154	Plant Materials And Operating Supplies	-	-	-	-	-	-	-	
163	Stores Expense Undistributed	16,501	287,041	303,542	208,114	591,530	799,643	496,101	
165	Prepayments	10,410,625	839,623	11,250,248	3,743,251	6,112,886	9,856,137	(1,394,111)	
182.3	Other Regulatory Assets	501,464	-	501,464	1,625,120	-	1,625,120	1,123,656	Primarily due to the establishment of regulatory asset for 15-year amortization of pensions as a result of Case No. 2014-00372.
183	Preliminary Survey And Investigation Charges	134,649	576	135,224	198,528	1,430	199,958	64,734	
184	Clearing Accounts	21,744,750	1,914,998	23,659,748	14,871,391	9,972,189	24,843,580	1,183,832	Variance due to the function of the clearing account. This increase is offset in other accounts.
186	Miscellaneous Deferred Debits	348,667	18	348,685	263,442	-	263,442	(85,243)	
188	Research, Development And Demonstration Expenses	-	-	-	-	26,435	26,435	26,435	
228.3	Accumulated Provision For Pensions And Benefits	4,396,571	-	4,396,571	4,604,727	-	4,604,727	208,156	
232	Accounts Payable	339,763	-	339,763	1,233,728	-	1,233,728	893,965	
234	Accounts Payable To Associated Companies	(248,204)	-	(248,204)	-	-	-	248,204	
235	Customer Deposits	-	-	-	-	-	-	-	
236	Taxes Accrued	(715,363)	-	(715,363)	(980,453)	-	(980,453)	(265,090)	
241	Tax Collections Payable	(4)	-	(4)	-	-	-	4	
242	Miscellaneous Current And Accrued Liabilities	1,012,408	-	1,012,408	994,975	-	994,975	(17,433)	



BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2014			2015			Variance 2015 to 2014	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
253	Other Deferred Credits	(12,774)	1,350,360	1,337,586	543,735	826,691	1,370,426	32,840	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	3,811,764	-	3,811,764	3,252,722	770,928	4,023,650	211,886	
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	710	-	710	307	-	307	(402)	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	-	-	-	
417.1	Expenses Of Nonutility Operations	-	-	-	-	-	-	-	
419	Interest And Dividend Income	-	-	-	(5)	-	(5)	(5)	
421	Miscellaneous Nonoperating Income	-	-	-	-	-	-	-	
426.1	Donations	2,300,905	42,625	2,343,530	2,950,065	241,175	3,191,240	847,710	
426.3	Penalties	77,751	14,992	92,744	-	5,166	5,166	(87,577)	
426.4	Expenditures For Certain Civic, Political And Related Activities	168,805	576,140	744,945	13,929	490,907	504,836	(240,109)	
426.5	Other Deductions	683,994	320,312	1,004,306	789,402	456,958	1,246,359	242,053	
431	Other Interest Expense	-	-	-	-	-	-	-	
456	Other Electric Revenues	20,421	-	20,421	128	-	128	(20,293)	
500	Operation Supervision And Engineering	359,277	2,803,731	3,163,008	158,489	3,534,650	3,693,139	530,131	
501	Fuel	108,288	1,234,284	1,342,572	444,822	892,319	1,337,141	(5,432)	
502	Steam Expenses	122,225	9,702	131,927	124,122	15,113	139,235	7,308	
505	Electric Expenses	-	-	-	-	-	-	-	
506	Miscellaneous Steam Power Expenses	375,217	6,534	381,751	666,557	391,176	1,057,734	675,982	
510	Maintenance Supervision And Engineering	(187,387)	184,582	(2,804)	(57,340)	385,332	327,992	330,796	
511	Maintenance Of Structures	159,720	88	159,808	148,050	41	148,091	(11,717)	
512	Maintenance Of Boiler Plant	52,449	2,005	54,455	181,627	1,641	183,269	128,814	
513	Maintenance Of Electric Plant	389,592	51,283	440,875	83,551	119,636	203,187	(237,688)	
514	Maintenance Of Miscellaneous Steam Plant	6,205	122	6,327	69,722	1,412	71,133	64,807	
539	Miscellaneous Hydraulic Power Generation Expenses	10,592	-	10,592	1,389	-	1,389	(9,202)	
542	Maintenance Of Structures	9,913	-	9,913	3,216	-	3,216	(6,697)	
544	Maintenance Of Electric Plant	330	5	335	3,694	11	3,705	3,371	
545	Maintenance Of Miscellaneous Hydraulic Plant	-	-	-	11,483	-	11,483	11,483	
546	Operation Supervision And Engineering	-	-	-	1,686	-	1,686	1,686	
548	Generation Expenses	4,800	-	4,800	-	-	-	(4,800)	
549	Miscellaneous Other Power Generation Expenses	-	-	-	25,398	-	25,398	25,398	
551	Maintenance Supervision And Engineering	-	-	-	-	-	-	-	
552	Maintenance Of Structures	-	-	-	2,395	-	2,395	2,395	
553	Maintenance Of Generating And Electric Equipment	865	-	865	13,960	2	13,961	13,097	
554	Maintenance Of Miscellaneous Other Power Generation Plant	1,546	43	1,589	21,441	-	21,441	19,852	
556	System Control And Load Dispatching	32,496	1,339,994	1,372,490	45	1,288,620	1,288,665	(83,825)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2014			2015			Variance 2015 to 2014	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
560	Operation Supervision And Engineering	91,152	763,517	854,670	(20,282)	908,171	887,889	33,219	
561.1	Load Dispatch-Reliability	649,885	876,524	1,526,409	-	275,985	275,985	(1,250,424)	
561.2	Load Dispatch-Monitor And Operate Transmission System	78,738	57,628	136,366	-	1,056,581	1,056,581	920,214	
561.3	Load Dispatch-Transmission Service And Scheduling	23,310	53,571	76,880	-	364,301	364,301	287,420	
561.5	Reliability, Planning And Standards Development	45,791	409,177	454,968	-	461,839	461,839	6,871	
561.6	Transmission Service Studies	9,785	173	9,958	1,102	2,751	3,853	(6,105)	
562	Station Expenses	26,075	1,233	27,307	45,078	2,210	47,288	19,981	
563	Overhead Line Expenses	2,804	31	2,835	24,069	5	24,073	21,238	
566	Miscellaneous Transmission Expenses	46,786	1,221,845	1,268,630	50,169	1,344,716	1,394,886	126,255	
567	Rents	3,500	-	3,500	-	3,571	3,571	71	
570	Maintenance Of Station Equipment	54,712	102,697	157,409	47,854	137,865	185,719	28,310	
571	Maintenance Of Overhead Lines	37,004	2,095	39,100	89,395	10	89,405	50,306	
573	Maintenance Of Miscellaneous Transmission Plant	-	91,400	91,400	90,904	148,723	239,627	148,227	
580	Operation Supervision And Engineering	265,172	806,536	1,071,708	175,633	745,418	921,051	(150,657)	
581	Load Dispatching	433,698	346,111	779,809	561,425	184,082	745,507	(34,302)	
582	Station Expenses	22,566	255	22,821	22,310	51	22,361	(459)	
583	Overhead Line Expenses	2,753,236	7,936	2,761,172	813,343	13,929	827,272	(1,933,899)	
586	Meter Expenses	127,036	488,101	615,137	145,020	565,001	710,021	94,884	
588	Miscellaneous Distribution Expenses	653,701	893,754	1,547,456	1,003,272	1,063,811	2,067,083	519,628	
589	Rents	1,750	-	1,750	2,204	-	2,204	454	
590	Maintenance Supervision And Engineering	8,850	4,634	13,484	85	6,735	6,820	(6,665)	
591	Maintenance Of Structures	-	-	-	-	-	-	-	
592	Maintenance Of Station Equipment	11,454	42	11,496	24,684	7	24,691	13,195	
593	Maintenance Of Overhead Lines	337,155	99,221	436,376	17,291	105,238	122,530	(313,846)	
594	Maintenance Of Underground Lines	3,396	-	3,396	-	-	-	(3,396)	
595	Maintenance Of Line Transformers	105	-	105	60	-	60	(45)	
596	Maintenance Of Street Lighting And Signal Systems	-	-	-	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	427,907	1,131	429,037	605,021	485	605,505	176,468	
807	Purchased Gas Expenses	81,008	-	81,008	10,330	-	10,330	(70,678)	
814	Operation Supervision And Engineering	425	-	425	113,234	-	113,234	112,809	
816	Wells Expenses	154	-	154	15	-	15	(139)	
817	Lines Expenses	6,405	-	6,405	4,466	28	4,494	(1,911)	
818	Compressor Station Expenses	68,341	-	68,341	52,501	13	52,514	(15,826)	
821	Purification Expenses	18,571	-	18,571	17,598	-	17,598	(974)	
825	Storage Well Royalties	-	-	-	-	-	-	-	
832	Maintenance Of Reservoirs And Wells	-	-	-	-	-	-	-	
833	Maintenance Of Lines	1,997	-	1,997	613	-	613	(1,384)	
834	Maintenance Of Compressor Station Equipment	-	-	-	-	-	-	-	
837	Maintenance Of Other Equipment	4,920	-	4,920	48,574	-	48,574	43,654	
850	Operation Supervision And Engineering	294,388	18,820	313,208	433,873	31,764	465,637	152,428	
851	System Control And Load Dispatching	102	-	102	3,264	31	3,296	3,194	
856	Mains Expenses	1,729	208	1,938	60	-	60	(1,878)	
860	Rents	1,050	-	1,050	265	-	265	(785)	
863	Maintenance Of Mains	9,652	77	9,729	59	-	59	(9,670)	
871	Distribution Load Dispatching	-	-	-	-	-	-	-	
874	Mains And Services Expenses	10,572	2,826	13,398	11,144	565	11,709	(1,689)	
875	Measuring And Regulating Station Expenses-General	224	-	224	1,162	-	1,162	938	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	126	-	126	360	-	360	234	
878	Meter And House Regulator Expenses	232	-	232	472	-	472	241	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2014			2015			Variance 2015 to 2014	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
879	Customer Installations Expenses	-	-	-	-	-	-	-	
880	Other Expenses	444,771	2,370	447,141	537,676	136,589	674,266	227,124	
881	Rents	700	-	700	930	-	930	230	
887	Maintenance Of Mains	187,267	5,131	192,398	19,262	85	19,346	(173,051)	
892	Maintenance Of Services	147,973	-	147,973	219,319	-	219,319	71,346	
894	Maintenance Of Other Equipment	-	-	-	26,151	-	26,151	26,151	
901	Supervision	276,346	1,692,457	1,968,803	181,008	2,048,129	2,229,137	260,334	
902	Meter Reading Expenses	59,794	164,262	224,056	12,471	218,263	230,733	6,677	
903	Customer Records And Collection Expenses	3,927,053	5,788,892	9,715,945	3,463,899	6,533,963	9,997,862	281,917	
904	Uncollectible Accounts	-	-	-	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	8,896	907	9,803	-	2,465	2,465	(7,338)	
907	Supervision	3,227	273,168	276,395	1,998	243,356	245,354	(31,042)	
908	Customer Assistance Expenses	11,174,719	206,827	11,381,545	11,545,057	377,126	11,922,183	540,637	
909	Informational And Instructional Advertising Expenses	419,462	38,767	458,229	740,684	63,373	804,057	345,829	
910	Miscellaneous Customer Service And Informational Expenses	555,559	291	555,850	142,710	388,745	531,455	(24,394)	
913	Advertising Expenses	58,659	3,962	62,621	752,148	3,211	755,359	692,739	
920	Administrative And General Salaries	1,964,561	28,448,428	30,412,989	2,033,400	30,358,703	32,392,103	1,979,114	Primarily due to annual wage increases, increased IT and Customer Services headcount, and charges previously made to other accounts (offset above).
921	Office Supplies And Expenses	1,309,522	6,128,317	7,437,838	676,380	5,891,349	6,567,729	(870,110)	
923	Outside Services Employed	6,777,337	11,862,959	18,640,296	4,122,593	15,174,144	19,296,737	656,441	
924	Property Insurance	-	191,749	191,749	-	231,066	231,066	39,317	
925	Injuries And Damages	1,077,599	119,025	1,196,624	31,442	165,778	197,220	(999,404)	
926	Employee Pensions And Benefits	12,806,744	174,133	12,980,877	14,990,209	2,558,487	17,548,695	4,567,818	Primarily due to an increase in employee pensions (due to change in mortality table and reduced expected return on assets) and medical expenses.
928	Regulatory Commission Expenses	57,926	-	57,926	-	-	-	(57,926)	
930.1	General Advertising Expenses	1,079,856	1,328	1,081,184	211,522	4,288	215,810	(865,375)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2014			2015			Variance 2015 to 2014	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
930.2	Miscellaneous General Expenses	(536,649)	1,651,037	1,114,388	259,429	1,922,514	2,181,942	1,067,554	Primarily due to an increase in research and development expenses.
931	Rents	37,182	1,168,783	1,205,965	8,933	1,318,763	1,327,696	121,732	
935	Maintenance Of General Plant	259,489	565,224	824,712	23,151	628,654	651,805	(172,907)	
Grand Total		562,695,603	93,417,660	656,113,262	512,763,920	119,127,824	631,891,745	(24,221,518)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			Variance 2016 to 2015	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	13,090,305	25,298,584	38,388,889	5,582,424	Increases due primarily to IT projects (Customer Care System upgrade, software database and server license agreements , mobile radio dispatch system replacement) offset by lower environmental compliance spending.
108	Accumulated Provision For Depreciation Of Utility Plant	718,507	714,538	1,433,045	714,612	
131	Cash	(877,195)	-	(877,195)	(619,726)	
143	Other Accounts Receivable	8,575	-	8,575	(1,380)	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	337,608,573	-	337,608,573	(78,572,194)	
154	Plant Materials And Operating Supplies	-	-	-	-	
163	Stores Expense Undistributed	439,028	673,216	1,112,245	312,601	
165	Prepayments	5,597,208	17,969,095	23,566,303	13,710,166	Primarily due to prepaid contracts for information technology. Prior to June 2016 the IT prepaid balance was held on LKS. Starting in June 2016 the prepayments made by LKS on behalf of LG&E were moved to LG&E.
182.3	Other Regulatory Assets	2,158,449	-	2,158,449	533,329	
183	Preliminary Survey And Investigation Charges	734,631	1,209	735,840	535,882	
184	Clearing Accounts	19,714,741	5,742,485	25,457,226	613,646	
186	Miscellaneous Deferred Debits	465,893	-	465,893	202,450	
188	Research, Development And Demonstration Expenses	54,215	391,353	445,568	419,134	
228.3	Accumulated Provision For Pensions And Benefits	5,585,775	-	5,585,775	981,047	
232	Accounts Payable	10,703,772	1,104,061	11,807,833	10,574,105	Primarily due to 401K payable. LKS began remitting the 401K company match and payroll deductions on behalf of LG&E in 2016. Previously this was paid by LG&E.
234	Accounts Payable To Associated Companies	-	-	-	-	
235	Customer Deposits	-	-	-	-	
236	Taxes Accrued	(1,804,368)	-	(1,804,368)	(823,915)	
241	Tax Collections Payable	-	-	-	-	
242	Miscellaneous Current And Accrued Liabilities	1,318,583	-	1,318,583	323,608	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			Variance 2016 to 2015	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
253	Other Deferred Credits	-	-	-	(1,370,426)	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	1,689,393	2,958,938	4,648,330	624,680	
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	-	-	-	(307)	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	31	-	31	31	
417.1	Expenses Of Nonutility Operations	-	-	-	-	
419	Interest And Dividend Income	-	-	-	5	
421	Miscellaneous Nonoperating Income	3,882	(17,970)	(14,088)	(14,088)	
426.1	Donations	1,477,528	27,893	1,505,421	(1,685,819)	
426.3	Penalties	5,499	26,348	31,847	26,681	
426.4	Expenditures For Certain Civic, Political And Related Activities	73,523	485,086	558,609	53,773	
426.5	Other Deductions	730,320	390,914	1,121,234	(125,125)	
431	Other Interest Expense	1,009	-	1,009	1,009	
456	Other Electric Revenues	149	-	149	21	
500	Operation Supervision And Engineering	440,203	4,568,982	5,009,186	1,316,047	Primarily due to an allocation of Trimble County 2 and Cane Run 7 costs from KU to LG&E that was recorded through LKS.
501	Fuel	192,725	1,536,556	1,729,282	392,141	
502	Steam Expenses	131,480	27,441	158,920	19,685	
505	Electric Expenses	3,588	32	3,620	3,620	
506	Miscellaneous Steam Power Expenses	1,152,128	364,866	1,516,994	459,261	
510	Maintenance Supervision And Engineering	283,460	563,526	846,986	518,995	
511	Maintenance Of Structures	127,518	-	127,518	(20,573)	
512	Maintenance Of Boiler Plant	52,141	1,583	53,724	(129,544)	
513	Maintenance Of Electric Plant	299,204	41,092	340,296	137,109	
514	Maintenance Of Miscellaneous Steam Plant	52,642	-	52,642	(18,492)	
539	Miscellaneous Hydraulic Power Generation Expenses	1,445	-	1,445	56	
542	Maintenance Of Structures	836	-	836	(2,380)	
544	Maintenance Of Electric Plant	10,159	-	10,159	6,454	
545	Maintenance Of Miscellaneous Hydraulic Plant	4,083	-	4,083	(7,400)	
546	Operation Supervision And Engineering	3,469	-	3,469	1,783	
548	Generation Expenses	1,845	-	1,845	1,845	
549	Miscellaneous Other Power Generation Expenses	33,800	47	33,846	8,449	
551	Maintenance Supervision And Engineering	-	-	-	-	
552	Maintenance Of Structures	6,684	-	6,684	4,290	
553	Maintenance Of Generating And Electric Equipment	16,991	164	17,155	3,194	
554	Maintenance Of Miscellaneous Other Power Generation Plant	30,319	169	30,488	9,047	
556	System Control And Load Dispatching	4,510	1,179,358	1,183,868	(104,797)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			Variance 2016 to 2015	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
560	Operation Supervision And Engineering	48,065	782,849	830,915	(56,974)	
561.1	Load Dispatch-Reliability	16,742	221,267	238,009	(37,976)	
561.2	Load Dispatch-Monitor And Operate Transmission System	248	1,084,709	1,084,957	28,377	
561.3	Load Dispatch-Transmission Service And Scheduling	2,157	399,525	401,682	37,382	
561.5	Reliability, Planning And Standards Development	10,917	411,485	422,402	(39,437)	
561.6	Transmission Service Studies	22,587	-	22,587	18,734	
562	Station Expenses	39,090	11,942	51,033	3,745	
563	Overhead Line Expenses	11,793	8,587	20,380	(3,693)	
566	Miscellaneous Transmission Expenses	164,808	1,362,855	1,527,663	132,778	
567	Rents	2,504	-	2,504	(1,067)	
570	Maintenance Of Station Equipment	90,158	147,022	237,180	51,461	
571	Maintenance Of Overhead Lines	60,725	38,309	99,034	9,629	
573	Maintenance Of Miscellaneous Transmission Plant	85,321	113,272	198,593	(41,033)	
580	Operation Supervision And Engineering	105,013	953,616	1,058,629	137,578	
581	Load Dispatching	536,494	150,753	687,246	(58,261)	
582	Station Expenses	24,408	5	24,414	2,052	
583	Overhead Line Expenses	822,818	12,508	835,325	8,053	
586	Meter Expenses	178,623	588,466	767,090	57,069	
588	Miscellaneous Distribution Expenses	480,682	1,728,992	2,209,674	142,591	
589	Rents	3,062	-	3,062	858	
590	Maintenance Supervision And Engineering	-	1,513	1,513	(5,307)	
591	Maintenance Of Structures	56	-	56	56	
592	Maintenance Of Station Equipment	26,626	1	26,627	1,936	
593	Maintenance Of Overhead Lines	3,525	106,219	109,744	(12,786)	
594	Maintenance Of Underground Lines	-	-	-	-	
595	Maintenance Of Line Transformers	1,654	-	1,654	1,594	
596	Maintenance Of Street Lighting And Signal Systems	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	144,295	492,453	636,748	31,243	
807	Purchased Gas Expenses	3,926	-	3,926	(6,404)	
814	Operation Supervision And Engineering	123,676	-	123,676	10,443	
816	Wells Expenses	-	-	-	(15)	
817	Lines Expenses	-	-	-	(4,494)	
818	Compressor Station Expenses	22,840	-	22,840	(29,674)	
821	Purification Expenses	12	-	12	(17,586)	
825	Storage Well Royalties	3,606	-	3,606	3,606	
832	Maintenance Of Reservoirs And Wells	-	-	-	-	
833	Maintenance Of Lines	-	-	-	(613)	
834	Maintenance Of Compressor Station Equipment	3,414	-	3,414	3,414	
837	Maintenance Of Other Equipment	50,871	-	50,871	2,297	
850	Operation Supervision And Engineering	607,315	26,194	633,508	167,872	
851	System Control And Load Dispatching	110	-	110	(3,186)	
856	Mains Expenses	-	-	-	(60)	
860	Rents	250	-	250	(15)	
863	Maintenance Of Mains	1,641	-	1,641	1,581	
871	Distribution Load Dispatching	334	-	334	334	
874	Mains And Services Expenses	21,834	-	21,834	10,124	
875	Measuring And Regulating Station Expenses-General	753	-	753	(408)	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	1,654	-	1,654	1,294	
878	Meter And House Regulator Expenses	7,275	120	7,395	6,923	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			Variance 2016 to 2015	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
879	Customer Installations Expenses	-	-	-	-	
880	Other Expenses	560,833	536,550	1,097,383	423,118	
881	Rents	215	-	215	(715)	
887	Maintenance Of Mains	5,029	15	5,044	(14,303)	
892	Maintenance Of Services	-	206,936	206,936	(12,383)	
894	Maintenance Of Other Equipment	231,538	105,826	337,364	311,213	
901	Supervision	170,687	1,813,487	1,984,174	(244,963)	
902	Meter Reading Expenses	685	221,992	222,677	(8,056)	
903	Customer Records And Collection Expenses	3,801,582	6,899,276	10,700,858	702,996	
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	6,750	830	7,580	5,115	
907	Supervision	3,638	283,763	287,401	42,048	
908	Customer Assistance Expenses	15,181,303	235,586	15,416,890	3,494,707	The majority of the change is related to costs recovered through the DSM mechanism.
909	Informational And Instructional Advertising Expenses	485,200	23,780	508,979	(295,078)	
910	Miscellaneous Customer Service And Informational Expenses	219,681	605,496	825,176	293,721	
913	Advertising Expenses	1,294,230	20,077	1,314,306	558,947	
920	Administrative And General Salaries	1,706,258	30,358,944	32,065,202	(326,901)	
921	Office Supplies And Expenses	865,612	5,048,534	5,914,146	(653,583)	
923	Outside Services Employed	7,600,951	9,658,751	17,259,702	(2,037,035)	
924	Property Insurance	838	235,065	235,903	4,836	
925	Injuries And Damages	2,258,576	129,823	2,388,399	2,191,179	Primarily due to a convenience payment for a legal settlement.
926	Employee Pensions And Benefits	4,144,443	11,955,061	16,099,505	(1,449,191)	
928	Regulatory Commission Expenses	41,210	-	41,210	41,210	
930.1	General Advertising Expenses	41,406	34	41,439	(174,370)	



BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			Variance 2016 to 2015	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
930.2	Miscellaneous General Expenses	129,744	1,919,993	2,049,737	(132,206)	
931	Rents	180,327	1,077,729	1,258,056	(69,640)	
935	Maintenance Of General Plant	12,780	576,449	589,230	(62,576)	
Grand Total		445,022,652	144,606,227	589,628,880	(42,262,865)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	13,977,092	27,721,453	41,698,546	3,309,656	Increases due to Meter Asset Management System, Automated Metering System (AMS) Opt In Program, Generation & Transmission Technical Training Center Remodel, Distribution Automation, Distribution Control Center Enhancement and GIS upgrade, offset by a database and server software license renewal paid in 2016 but not in 2017, and wind down of the SAP CCS Upgrade project.
108	Accumulated Provision For Depreciation Of Utility Plant	1,466,477	666,800	2,133,277	700,233	
131	Cash	(196,907)	-	(196,907)	680,288	
143	Other Accounts Receivable	18,292	105	18,397	9,823	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	316,528,611	-	316,528,611	(21,079,962)	
154	Plant Materials And Operating Supplies	44	-	44	44	
163	Stores Expense Undistributed	448,942	699,198	1,148,140	35,896	
165	Prepayments	5,120,508	12,389,601	17,510,108	(6,056,194)	
182.3	Other Regulatory Assets	2,582,732	-	2,582,732	424,284	
183	Preliminary Survey And Investigation Charges	1,859,352	660	1,860,012	1,124,172	Variance is due to the AMS project, which began in 2017.
184	Clearing Accounts	20,234,569	5,001,645	25,236,213	(221,013)	
186	Miscellaneous Deferred Debits	718,660	-	718,660	252,767	
188	Research, Development And Demonstration Expenses	-	(1,674)	(1,674)	(447,243)	
228.3	Accumulated Provision For Pensions And Benefits	3,986,829	-	3,986,829	(1,598,945)	
232	Accounts Payable	10,981,414	(133,935)	10,847,479	(960,354)	
234	Accounts Payable To Associated Companies	-	-	-	-	
235	Customer Deposits	32,528	-	32,528	32,528	
236	Taxes Accrued	(1,285,860)	(699)	(1,286,559)	517,810	
241	Tax Collections Payable	-	-	-	-	
242	Miscellaneous Current And Accrued Liabilities	1,530,991	-	1,530,991	212,408	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
253	Other Deferred Credits	30,646	-	30,646	30,646	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	865,444	3,909,123	4,774,567	126,237	
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	-	-	-	-	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	2,548	81	2,628	2,597	
417.1	Expenses Of Nonutility Operations	403	-	403	403	
419	Interest And Dividend Income	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	(30,674)	(30,674)	(16,586)	
426.1	Donations	158,311	(4,640)	153,672	(1,351,750)	
426.3	Penalties	-	15	15	(31,832)	
426.4	Expenditures For Certain Civic, Political And Related Activities	7,620	423,099	430,719	(127,890)	
426.5	Other Deductions	595,440	387,540	982,980	(138,254)	
431	Other Interest Expense	-	-	-	(1,009)	
456	Other Electric Revenues	7,642	116	7,758	7,610	
500	Operation Supervision And Engineering	397,132	4,508,715	4,905,847	(103,339)	
501	Fuel	160,883	1,457,578	1,618,461	(110,821)	
502	Steam Expenses	31,951	20,473	52,424	(106,496)	
505	Electric Expenses	2,075	315	2,390	(1,230)	
506	Miscellaneous Steam Power Expenses	1,304,890	533,783	1,838,673	321,679	
510	Maintenance Supervision And Engineering	386,055	478,028	864,083	17,096	
511	Maintenance Of Structures	55,446	143,239	198,685	71,167	
512	Maintenance Of Boiler Plant	72,140	86	72,227	18,502	
513	Maintenance Of Electric Plant	226,730	255,026	481,756	141,460	
514	Maintenance Of Miscellaneous Steam Plant	43,763	2,162	45,925	(6,717)	
539	Miscellaneous Hydraulic Power Generation Expenses	3,430	-	3,430	1,985	
542	Maintenance Of Structures	(0)	-	(0)	(836)	
544	Maintenance Of Electric Plant	-	-	-	(10,159)	
545	Maintenance Of Miscellaneous Hydraulic Plant	4,901	-	4,901	817	
546	Operation Supervision And Engineering	17,726	35	17,761	14,293	
548	Generation Expenses	-	-	-	(1,845)	
549	Miscellaneous Other Power Generation Expenses	26,874	2,171	29,045	(4,802)	
551	Maintenance Supervision And Engineering	-	-	-	-	
552	Maintenance Of Structures	38	-	38	(6,646)	
553	Maintenance Of Generating And Electric Equipment	49,091	845	49,936	32,781	
554	Maintenance Of Miscellaneous Other Power Generation Plant	28,661	376	29,037	(1,451)	
556	System Control And Load Dispatching	1,201	1,162,178	1,163,378	(20,490)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
560	Operation Supervision And Engineering	8,779	871,563	880,343	49,428	
561.1	Load Dispatch-Reliability	(369)	222,635	222,267	(15,743)	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	1,043,261	1,043,261	(41,696)	
561.3	Load Dispatch-Transmission Service And Scheduling	-	475,331	475,331	73,648	
561.5	Reliability, Planning And Standards Development	-	376,203	376,203	(46,199)	
561.6	Transmission Service Studies	663	-	663	(21,923)	
562	Station Expenses	62,290	2,481	64,771	13,738	
563	Overhead Line Expenses	13,708	377	14,085	(6,296)	
566	Miscellaneous Transmission Expenses	68,854	1,294,632	1,363,486	(164,177)	
567	Rents	130	-	130	(2,374)	
570	Maintenance Of Station Equipment	36,130	136,373	172,504	(64,677)	
571	Maintenance Of Overhead Lines	142,775	5,119	147,894	48,860	
573	Maintenance Of Miscellaneous Transmission Plant	92,298	86,589	178,887	(19,706)	
580	Operation Supervision And Engineering	147,644	1,199,372	1,347,016	288,387	
581	Load Dispatching	482,028	167,822	649,850	(37,396)	
582	Station Expenses	8,928	0	8,928	(15,485)	
583	Overhead Line Expenses	850,980	7,135	858,114	22,789	
586	Meter Expenses	224,047	632,690	856,737	89,647	
588	Miscellaneous Distribution Expenses	1,343,598	956,419	2,300,017	90,342	
589	Rents	2,760	-	2,760	(302)	
590	Maintenance Supervision And Engineering	142	1,559	1,701	189	
591	Maintenance Of Structures	-	-	-	(56)	
592	Maintenance Of Station Equipment	14,332	-	14,332	(12,295)	
593	Maintenance Of Overhead Lines	6,499	119,614	126,114	16,369	
594	Maintenance Of Underground Lines	-	-	-	-	
595	Maintenance Of Line Transformers	297	-	297	(1,357)	
596	Maintenance Of Street Lighting And Signal Systems	896	6	902	902	
598	Maintenance Of Miscellaneous Distribution Plant	604,595	1,976	606,572	(30,176)	
807	Purchased Gas Expenses	1,257	-	1,257	(2,669)	
814	Operation Supervision And Engineering	125,083	-	125,083	1,407	
816	Wells Expenses	-	-	-	-	
817	Lines Expenses	1,162	35	1,196	1,196	
818	Compressor Station Expenses	15,137	-	15,137	(7,703)	
821	Purification Expenses	-	-	-	(12)	
825	Storage Well Royalties	-	-	-	(3,606)	
832	Maintenance Of Reservoirs And Wells	4,847	-	4,847	4,847	
833	Maintenance Of Lines	-	-	-	-	
834	Maintenance Of Compressor Station Equipment	-	-	-	(3,414)	
837	Maintenance Of Other Equipment	47,101	-	47,101	(3,769)	
850	Operation Supervision And Engineering	739,989	34,899	774,888	141,380	
851	System Control And Load Dispatching	(735)	(24)	(759)	(869)	
856	Mains Expenses	-	-	-	-	
860	Rents	-	-	-	(250)	
863	Maintenance Of Mains	13,818	-	13,818	12,177	
871	Distribution Load Dispatching	(3,024)	(39)	(3,064)	(3,398)	
874	Mains And Services Expenses	76,422	6	76,428	54,594	
875	Measuring And Regulating Station Expenses-General	608	-	608	(145)	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	5,754	23	5,778	4,124	
878	Meter And House Regulator Expenses	2,878	-	2,878	(4,517)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
879	Customer Installations Expenses	10	-	10	10	
880	Other Expenses	1,118,303	37,934	1,156,237	58,854	
881	Rents	-	-	-	(215)	
887	Maintenance Of Mains	4,607	-	4,607	(437)	
892	Maintenance Of Services	-	-	-	(206,936)	
894	Maintenance Of Other Equipment	291,642	-	291,642	(45,722)	
901	Supervision	171,907	2,046,710	2,218,616	234,442	
902	Meter Reading Expenses	388	201,611	202,000	(20,677)	
903	Customer Records And Collection Expenses	3,443,454	7,499,004	10,942,458	241,600	
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	-	1,238	1,238	(6,342)	
907	Supervision	18,375	398,716	417,091	129,690	
908	Customer Assistance Expenses	15,906,371	324,811	16,231,182	814,292	
909	Informational And Instructional Advertising Expenses	434,536	146,242	580,778	71,799	
910	Miscellaneous Customer Service And Informational Expenses	109,971	721,478	831,449	6,272	
913	Advertising Expenses	1,096,094	49,484	1,145,578	(168,728)	
920	Administrative And General Salaries	1,830,486	30,310,624	32,141,110	75,908	
921	Office Supplies And Expenses	354,976	6,383,902	6,738,878	824,733	
923	Outside Services Employed	3,983,811	4,619,332	8,603,143	(8,656,559)	
924	Property Insurance	19,989	245,038	265,027	29,124	
925	Injuries And Damages	(242)	209,561	209,319	(2,179,080)	
926	Employee Pensions And Benefits	2,204,104	13,909,061	16,113,165	13,660	
928	Regulatory Commission Expenses	2,060	-	2,060	(39,150)	
930.1	General Advertising Expenses	1,375	1,205	2,580	(38,860)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
930.2	Miscellaneous General Expenses	123,328	2,187,514	2,310,842	261,105	
931	Rents	9,108	2,287,048	2,296,155	1,038,099	The accounting for the LG&E Building lease changed in March 2018 from the 184 facilities clearing account directly to the 931 rent expense account for the affiliate transaction due to preparation for the new lease accounting standard.
935	Maintenance Of General Plant	12,175	865,739	877,914	288,684	
Grand Total		418,764,447	139,675,131	558,439,578	(31,189,302)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	June 2018 YTD			Variance June 2018 YTD to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	5,814,692	11,999,461	17,814,153	(23,884,392)	
108	Accumulated Provision For Depreciation Of Utility Plant	887,652	112,497	1,000,148	(1,133,129)	
131	Cash	(40,228)	-	(40,228)	156,679	
143	Other Accounts Receivable	71,130	1,214	72,344	53,947	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	150,591,559	-	150,591,559	(165,937,051)	
154	Plant Materials And Operating Supplies	-	-	-	(44)	
163	Stores Expense Undistributed	264,528	385,981	650,510	(497,631)	
165	Prepayments	5,189,592	7,726,163	12,915,755	(4,594,353)	
182.3	Other Regulatory Assets	1,200,835	-	1,200,835	(1,381,897)	
183	Preliminary Survey And Investigation Charges	23,763	108	23,871	(1,836,141)	
184	Clearing Accounts	10,134,721	2,942,121	13,076,842	(12,159,371)	
186	Miscellaneous Deferred Debits	234,599	-	234,599	(484,060)	
188	Research, Development And Demonstration Expenses	-	-	-	1,674	
228.3	Accumulated Provision For Pensions And Benefits	3,075,326	-	3,075,326	(911,504)	
232	Accounts Payable	6,410,647	(96,574)	6,314,073	(4,533,406)	
234	Accounts Payable To Associated Companies	-	-	-	-	
235	Customer Deposits	-	-	-	(32,528)	
236	Taxes Accrued	(324,395)	(350)	(324,744)	961,814	
241	Tax Collections Payable	(0)	-	(0)	(0)	
242	Miscellaneous Current And Accrued Liabilities	1,619,015	-	1,619,015	88,024	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	June 2018 YTD			Variance June 2018 YTD to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
253	Other Deferred Credits	-	-	-	(30,646)	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	282,032	2,070,882	2,352,914	(2,421,653)	
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	-	-	-	-	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	(2,628)	
417.1	Expenses Of Nonutility Operations	544	-	544	142	
419	Interest And Dividend Income	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	(6,394)	(6,394)	24,280	
426.1	Donations	14,844	99	14,943	(138,728)	
426.3	Penalties	-	-	-	(15)	
426.4	Expenditures For Certain Civic, Political And Related Activities	2,117	253,104	255,221	(175,499)	
426.5	Other Deductions	106,193	130,475	236,668	(746,312)	
431	Other Interest Expense	-	-	-	-	
456	Other Electric Revenues	9,227	178	9,405	1,647	
500	Operation Supervision And Engineering	98,659	2,323,550	2,422,209	(2,483,638)	
501	Fuel	37,406	767,880	805,285	(813,176)	
502	Steam Expenses	181	3,040	3,221	(49,203)	
505	Electric Expenses	134	(0)	134	(2,255)	
506	Miscellaneous Steam Power Expenses	663,774	307,262	971,036	(867,637)	
510	Maintenance Supervision And Engineering	(162,335)	312,414	150,079	(714,004)	
511	Maintenance Of Structures	4,100	88,908	93,008	(105,677)	
512	Maintenance Of Boiler Plant	25,292	24	25,316	(46,911)	
513	Maintenance Of Electric Plant	197,186	99,420	296,606	(185,149)	
514	Maintenance Of Miscellaneous Steam Plant	25,859	971	26,829	(19,095)	
539	Miscellaneous Hydraulic Power Generation Expenses	-	-	-	(3,430)	
542	Maintenance Of Structures	-	-	-	0	
544	Maintenance Of Electric Plant	2,649	-	2,649	2,649	
545	Maintenance Of Miscellaneous Hydraulic Plant	1,796	-	1,796	(3,105)	
546	Operation Supervision And Engineering	6,182	15	6,197	(11,565)	
548	Generation Expenses	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	59,980	15	59,996	30,951	
551	Maintenance Supervision And Engineering	-	-	-	-	
552	Maintenance Of Structures	2,672	-	2,672	2,633	
553	Maintenance Of Generating And Electric Equipment	6,414	118	6,533	(43,403)	
554	Maintenance Of Miscellaneous Other Power Generation Plant	7,007	24	7,031	(22,006)	
556	System Control And Load Dispatching	3,008	567,392	570,401	(592,978)	



BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	June 2018 YTD			Variance June 2018 YTD to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
560	Operation Supervision And Engineering	507	431,886	432,392	(447,950)	
561.1	Load Dispatch-Reliability	-	158,339	158,339	(63,928)	
561.2	Load Dispatch-Monitor And Operate Transmission System	(3,711)	577,810	574,099	(469,163)	
561.3	Load Dispatch-Transmission Service And Scheduling	-	224,254	224,254	(251,076)	
561.5	Reliability, Planning And Standards Development	-	166,797	166,797	(209,407)	
561.6	Transmission Service Studies	-	-	-	(663)	
562	Station Expenses	75,407	5,716	81,124	16,352	
563	Overhead Line Expenses	7,631	186	7,817	(6,268)	
566	Miscellaneous Transmission Expenses	30,865	777,868	808,733	(554,754)	
567	Rents	100	-	100	(30)	
570	Maintenance Of Station Equipment	49,422	71,505	120,927	(51,576)	
571	Maintenance Of Overhead Lines	63,117	4,205	67,322	(80,572)	
573	Maintenance Of Miscellaneous Transmission Plant	59,482	46,348	105,830	(73,057)	
580	Operation Supervision And Engineering	189,287	516,340	705,627	(641,389)	
581	Load Dispatching	126,232	76,587	202,819	(447,031)	
582	Station Expenses	10,275	191	10,466	1,538	
583	Overhead Line Expenses	528,732	3,400	532,133	(325,982)	
586	Meter Expenses	85,513	359,170	444,684	(412,053)	
588	Miscellaneous Distribution Expenses	755,438	539,900	1,295,338	(1,004,679)	
589	Rents	-	-	-	(2,760)	
590	Maintenance Supervision And Engineering	-	1,957	1,957	256	
591	Maintenance Of Structures	-	-	-	-	
592	Maintenance Of Station Equipment	11,515	10	11,525	(2,808)	
593	Maintenance Of Overhead Lines	10,093	61,554	71,647	(54,467)	
594	Maintenance Of Underground Lines	-	-	-	-	
595	Maintenance Of Line Transformers	1,146	-	1,146	849	
596	Maintenance Of Street Lighting And Signal Systems	-	-	-	(902)	
598	Maintenance Of Miscellaneous Distribution Plant	270,921	865	271,786	(334,786)	
807	Purchased Gas Expenses	-	-	-	(1,257)	
814	Operation Supervision And Engineering	56,947	-	56,947	(68,136)	
816	Wells Expenses	-	-	-	-	
817	Lines Expenses	-	-	-	(1,196)	
818	Compressor Station Expenses	42,558	0	42,558	27,421	
821	Purification Expenses	-	-	-	-	
825	Storage Well Royalties	-	-	-	-	
832	Maintenance Of Reservoirs And Wells	-	-	-	(4,847)	
833	Maintenance Of Lines	-	-	-	-	
834	Maintenance Of Compressor Station Equipment	-	-	-	-	
837	Maintenance Of Other Equipment	36,909	-	36,909	(10,192)	
850	Operation Supervision And Engineering	315,122	19,073	334,194	(440,694)	
851	System Control And Load Dispatching	694	11	706	1,465	
856	Mains Expenses	-	-	-	-	
860	Rents	-	-	-	-	
863	Maintenance Of Mains	1,708	-	1,708	(12,109)	
871	Distribution Load Dispatching	525	-	525	3,589	
874	Mains And Services Expenses	3,925	-	3,925	(72,503)	
875	Measuring And Regulating Station Expenses-General	-	-	-	(608)	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	40	-	40	(5,738)	
878	Meter And House Regulator Expenses	-	-	-	(2,878)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	June 2018 YTD			Variance June 2018 YTD to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
879	Customer Installations Expenses	-	-	-	(10)	
880	Other Expenses	435,901	149,306	585,207	(571,030)	
881	Rents	-	-	-	-	
887	Maintenance Of Mains	22,743	2	22,745	18,138	
892	Maintenance Of Services	-	-	-	-	
894	Maintenance Of Other Equipment	137,713	-	137,713	(153,929)	
901	Supervision	70,195	1,123,257	1,193,451	(1,025,165)	
902	Meter Reading Expenses	22	119,802	119,824	(82,176)	
903	Customer Records And Collection Expenses	1,555,990	3,700,339	5,256,329	(5,686,129)	
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	-	389	389	(849)	
907	Supervision	2,021	208,312	210,332	(206,759)	
908	Customer Assistance Expenses	7,038,489	174,813	7,213,302	(9,017,880)	
909	Informational And Instructional Advertising Expenses	186,672	79,267	265,939	(314,839)	
910	Miscellaneous Customer Service And Informational Expenses	14,337	301,043	315,380	(516,068)	
913	Advertising Expenses	853,838	22,542	876,379	(269,199)	
920	Administrative And General Salaries	658,503	15,674,597	16,333,100	(15,808,010)	
921	Office Supplies And Expenses	273,231	3,273,966	3,547,197	(3,191,682)	
923	Outside Services Employed	2,652,707	2,578,509	5,231,216	(3,371,927)	
924	Property Insurance	87,798	146,308	234,105	(30,922)	
925	Injuries And Damages	41,407	107,653	149,060	(60,259)	
926	Employee Pensions And Benefits	936,235	7,906,633	8,842,868	(7,270,297)	
928	Regulatory Commission Expenses	-	-	-	(2,060)	
930.1	General Advertising Expenses	24,970	3,741	28,711	26,132	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	June 2018 YTD			Variance June 2018 YTD to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
930.2	Miscellaneous General Expenses	47,067	902,105	949,172	(1,361,670)	
931	Rents	-	1,168,783	1,168,783	(1,127,372)	
935	Maintenance Of General Plant	7,170	457,409	464,579	(413,335)	
Grand Total		204,325,765	72,132,749	276,458,514	(281,981,063)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year <sup>1</sup>			Variance Base Year to June 2018 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	13,447,219	23,156,790	36,604,009	18,789,855	No explanation provided since periods are not comparable.
108	Accumulated Provision For Depreciation Of Utility Plant	615,887	93,684	709,571	(290,578)	
131	Cash	-	-	-	40,228	
143	Other Accounts Receivable	-	-	-	(72,344)	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	-	-	-	(150,591,559)	
154	Plant Materials And Operating Supplies	-	-	-	-	
163	Stores Expense Undistributed	257,444	1,857,449	2,114,893	1,464,383	No explanation provided since periods are not comparable.
165	Prepayments	90,834	5,381,264	5,472,098	(7,443,657)	
182.3	Other Regulatory Assets	-	2,084,896	2,084,896	884,061	
183	Preliminary Survey And Investigation Charges	22,700	108	22,809	(1,062)	
184	Clearing Accounts	1,190,758	7,083,955	8,274,712	(4,802,130)	
186	Miscellaneous Deferred Debits	129,590	-	129,590	(105,009)	
188	Research, Development And Demonstration Expenses	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	-	-	-	(3,075,326)	
232	Accounts Payable	(1,931)	-	(1,931)	(6,316,003)	
234	Accounts Payable To Associated Companies	-	-	-	-	
235	Customer Deposits	-	-	-	-	
236	Taxes Accrued	-	-	-	324,744	
241	Tax Collections Payable	-	-	-	0	
242	Miscellaneous Current And Accrued Liabilities	-	-	-	(1,619,015)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year <sup>1</sup>			Variance Base Year to June 2018 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
253	Other Deferred Credits	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	2,582,822	2,058,182	4,641,004	2,288,090	No explanation provided since periods are not comparable.
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	-	-	-	-	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	
417.1	Expenses Of Nonutility Operations	-	-	-	(544)	
419	Interest And Dividend Income	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	-	-	6,394	
426.1	Donations	-	537,664	537,664	522,721	
426.3	Penalties	-	-	-	-	
426.4	Expenditures For Certain Civic, Political And Related Activities	56,309	559,483	615,792	360,571	
426.5	Other Deductions	106,898	690,232	797,131	560,463	
431	Other Interest Expense	-	-	-	-	
456	Other Electric Revenues	6,067	-	6,067	(3,338)	
500	Operation Supervision And Engineering	171,568	5,273,322	5,444,890	3,022,681	No explanation provided since periods are not comparable.
501	Fuel	37,374	1,346,472	1,383,846	578,561	
502	Steam Expenses	181	44,345	44,527	41,305	
505	Electric Expenses	134	27,083	27,217	27,083	
506	Miscellaneous Steam Power Expenses	615,386	1,815,569	2,430,954	1,459,918	No explanation provided since periods are not comparable.
510	Maintenance Supervision And Engineering	10,924	1,750,663	1,761,587	1,611,508	No explanation provided since periods are not comparable.
511	Maintenance Of Structures	(2,994)	64,243	61,249	(31,759)	
512	Maintenance Of Boiler Plant	15,254	22,511	37,765	12,449	
513	Maintenance Of Electric Plant	171,350	97,647	268,997	(27,610)	
514	Maintenance Of Miscellaneous Steam Plant	11,044	14,754	25,798	(1,031)	
539	Miscellaneous Hydraulic Power Generation Expenses	-	-	-	-	
542	Maintenance Of Structures	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	(2,649)	
545	Maintenance Of Miscellaneous Hydraulic Plant	1,104	3,960	5,064	3,268	
546	Operation Supervision And Engineering	6,182	15	6,197	0	
548	Generation Expenses	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	25,707	118,301	144,008	84,013	
551	Maintenance Supervision And Engineering	-	-	-	-	
552	Maintenance Of Structures	2,672	-	2,672	-	
553	Maintenance Of Generating And Electric Equipment	3,302	118	3,420	(3,112)	
554	Maintenance Of Miscellaneous Other Power Generation Plant	5,205	2,532	7,737	706	
556	System Control And Load Dispatching	2,964	1,160,709	1,163,673	593,272	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year <sup>1</sup>			Variance Base Year to June 2018 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
560	Operation Supervision And Engineering	232	934,174	934,406	502,014	
561.1	Load Dispatch-Reliability	-	489,023	489,023	330,685	
561.2	Load Dispatch-Monitor And Operate Transmission System	(3,711)	1,250,111	1,246,400	672,301	
561.3	Load Dispatch-Transmission Service And Scheduling	-	450,751	450,751	226,497	
561.5	Reliability, Planning And Standards Development	-	309,626	309,626	142,829	
561.6	Transmission Service Studies	-	-	-	-	
562	Station Expenses	75,407	5,716	81,124	-	
563	Overhead Line Expenses	2,881	186	3,067	(4,750)	
566	Miscellaneous Transmission Expenses	30,263	1,030,095	1,060,358	251,625	
567	Rents	-	48,876	48,876	48,776	
570	Maintenance Of Station Equipment	41,006	300,701	341,707	220,780	
571	Maintenance Of Overhead Lines	46,167	89,867	136,034	68,712	
573	Maintenance Of Miscellaneous Transmission Plant	43,489	143,762	187,251	81,421	
580	Operation Supervision And Engineering	185,108	1,360,960	1,546,068	840,441	
581	Load Dispatching	126,232	195,559	321,791	118,973	
582	Station Expenses	7,315	191	7,506	(2,960)	
583	Overhead Line Expenses	527,622	658,144	1,185,766	653,633	
586	Meter Expenses	85,275	847,057	932,332	487,648	
588	Miscellaneous Distribution Expenses	559,362	1,669,858	2,229,220	933,882	
589	Rents	-	8,945	8,945	8,945	
590	Maintenance Supervision And Engineering	-	1,764	1,764	(193)	
591	Maintenance Of Structures	-	-	-	-	
592	Maintenance Of Station Equipment	11,515	10	11,525	-	
593	Maintenance Of Overhead Lines	9,538	264,805	274,342	202,695	
594	Maintenance Of Underground Lines	-	-	-	-	
595	Maintenance Of Line Transformers	1,146	-	1,146	-	
596	Maintenance Of Street Lighting And Signal Systems	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	159,712	312,894	472,606	200,820	
807	Purchased Gas Expenses	-	-	-	-	
814	Operation Supervision And Engineering	106,469	-	106,469	49,521	
816	Wells Expenses	-	-	-	-	
817	Lines Expenses	-	-	-	-	
818	Compressor Station Expenses	106,007	0	106,007	63,449	
821	Purification Expenses	-	-	-	-	
825	Storage Well Royalties	-	80,966	80,966	80,966	
832	Maintenance Of Reservoirs And Wells	-	-	-	-	
833	Maintenance Of Lines	-	-	-	-	
834	Maintenance Of Compressor Station Equipment	-	-	-	-	
837	Maintenance Of Other Equipment	17,077	26,304	43,381	6,472	
850	Operation Supervision And Engineering	1,196,743	19,073	1,215,816	881,622	
851	System Control And Load Dispatching	382	11	394	(312)	
856	Mains Expenses	60,643	-	60,643	60,643	
860	Rents	-	4,215	4,215	4,215	
863	Maintenance Of Mains	1,708	-	1,708	-	
871	Distribution Load Dispatching	525	-	525	-	
874	Mains And Services Expenses	3,925	-	3,925	-	
875	Measuring And Regulating Station Expenses-General	-	-	-	-	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	-	-	-	(40)	
878	Meter And House Regulator Expenses	-	-	-	-	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year <sup>1</sup>			Variance Base Year to June 2018 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
879	Customer Installations Expenses	-	-	-	-	
880	Other Expenses	304,728	568,829	873,557	288,350	
881	Rents	-	964	964	964	
887	Maintenance Of Mains	21,534	2	21,536	(1,209)	
892	Maintenance Of Services	-	-	-	-	
894	Maintenance Of Other Equipment	69,685	147,767	217,452	79,739	
901	Supervision	70,195	2,475,153	2,545,347	1,351,896	No explanation provided since periods are not comparable.
902	Meter Reading Expenses	-	260,628	260,628	140,804	
903	Customer Records And Collection Expenses	376,460	9,009,957	9,386,416	4,130,087	No explanation provided since periods are not comparable.
904	Uncollectible Accounts	-	473,799	473,799	473,799	
905	Miscellaneous Customer Accounts Expenses	-	43,148	43,148	42,759	
907	Supervision	2,021	432,780	434,801	224,468	
908	Customer Assistance Expenses	1,291,745	366,528	1,658,273	(5,555,029)	
909	Informational And Instructional Advertising Expenses	-	234,312	234,312	(31,627)	
910	Miscellaneous Customer Service And Informational Expenses	-	559,919	559,919	244,539	
913	Advertising Expenses	-	473,354	473,354	(403,026)	
920	Administrative And General Salaries	668,569	31,907,361	32,575,930	16,242,830	No explanation provided since periods are not comparable.
921	Office Supplies And Expenses	196,382	6,570,952	6,767,333	3,220,136	No explanation provided since periods are not comparable.
923	Outside Services Employed	2,027,373	6,961,986	8,989,358	3,758,142	No explanation provided since periods are not comparable.
924	Property Insurance	-	80,213	80,213	(153,893)	
925	Injuries And Damages	4,371	193,766	198,137	49,077	
926	Employee Pensions And Benefits	9,986,281	8,098,756	18,085,037	9,242,169	No explanation provided since periods are not comparable.
928	Regulatory Commission Expenses	-	7,200	7,200	7,200	
930.1	General Advertising Expenses	-	1,250	1,250	(27,461)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year <sup>1</sup>			Variance Base Year to June 2018 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
930.2	Miscellaneous General Expenses	128,741	1,346,815	1,475,555	526,384	
931	Rents	-	2,230,990	2,230,990	1,062,207	No explanation provided since periods are not comparable.
935	Maintenance Of General Plant	5,383	519,448	524,831	60,252	
Grand Total		38,137,458	138,715,472	176,852,930	(99,605,584)	

<sup>1</sup>Actual dollars presented for calendar year 2014 through 2017 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.



BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year <sup>1</sup>			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	18,713,207	26,897,279	45,610,486	9,006,477	Increases are due to higher IT spending, including a biannual software license renewal for database and server licenses, technology refreshes, GIS Phase 2 and the Gas Storage Risk application; and facility construction and renovation (primarily South Service Center expansion and Broadway Office Complex renovation) and Mill Creek process water system; offset by completion of Trimble County CCRT.
108	Accumulated Provision For Depreciation Of Utility Plant	1,935,184	181,227	2,116,411	1,406,840	The base period is understated by \$5.7M due to the improper coding of a forecast correction as an affiliate transaction, resulting in a corrected variance of a negative \$4.2M.
131	Cash	-	-	-	-	
143	Other Accounts Receivable	-	-	-	-	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	-	-	-	-	
154	Plant Materials And Operating Supplies	-	-	-	-	
163	Stores Expense Undistributed	-	2,469,016	2,469,016	354,122	
165	Prepayments	-	-	-	(5,472,098)	
182.3	Other Regulatory Assets	-	-	-	(2,084,896)	
183	Preliminary Survey And Investigation Charges	-	-	-	(22,809)	
184	Clearing Accounts	278,086	8,289,557	8,567,643	292,931	
186	Miscellaneous Deferred Debits	-	-	-	(129,590)	
188	Research, Development And Demonstration Expenses	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	-	-	-	-	
232	Accounts Payable	-	-	-	1,931	
234	Accounts Payable To Associated Companies	-	-	-	-	
235	Customer Deposits	-	-	-	-	
236	Taxes Accrued	-	-	-	-	
241	Tax Collections Payable	-	-	-	-	
242	Miscellaneous Current And Accrued Liabilities	-	-	-	-	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year <sup>1</sup>			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
253	Other Deferred Credits	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	4,478,436	-	4,478,436	(162,568)	
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	-	-	-	-	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	
417.1	Expenses Of Nonutility Operations	-	-	-	-	
419	Interest And Dividend Income	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	-	-	-	
426.1	Donations	-	2,886,900	2,886,900	2,349,236	Contributions are budgeted to occur at LKS, but actuals were paid directly by LG&E, causing the majority of the variance. Also, there was an increase in community assistance programs such as Metromatch, HEA (Heating Assistance), and Project Warm.
426.3	Penalties	-	-	-	-	
426.4	Expenditures For Certain Civic, Political And Related Activities	98,516	636,409	734,925	119,133	
426.5	Other Deductions	-	860,123	860,123	62,992	
431	Other Interest Expense	-	-	-	-	
456	Other Electric Revenues	11,169	-	11,169	5,102	
500	Operation Supervision And Engineering	-	6,113,507	6,113,507	668,617	
501	Fuel	-	1,119,411	1,119,411	(264,436)	
502	Steam Expenses	-	-	-	(44,527)	
505	Electric Expenses	-	-	-	(27,217)	
506	Miscellaneous Steam Power Expenses	-	3,093,493	3,093,493	662,539	
510	Maintenance Supervision And Engineering	-	3,192,157	3,192,157	1,430,570	There is an increase in high energy piping and corrosion fatigue costs in the test year compared to the base year. Additionally, these costs are budgeted to be paid by LKS, but charges were directly paid by LG&E in the base year.
511	Maintenance Of Structures	-	55,877	55,877	(5,372)	
512	Maintenance Of Boiler Plant	-	93,180	93,180	55,415	
513	Maintenance Of Electric Plant	-	-	-	(268,997)	
514	Maintenance Of Miscellaneous Steam Plant	-	29,508	29,508	3,710	
539	Miscellaneous Hydraulic Power Generation Expenses	-	-	-	-	
542	Maintenance Of Structures	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	-	
545	Maintenance Of Miscellaneous Hydraulic Plant	-	7,916	7,916	2,852	
546	Operation Supervision And Engineering	-	-	-	(6,197)	
548	Generation Expenses	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	-	238,428	238,428	94,420	
551	Maintenance Supervision And Engineering	-	625,000	625,000	625,000	
552	Maintenance Of Structures	-	-	-	(2,672)	
553	Maintenance Of Generating And Electric Equipment	-	-	-	(3,420)	
554	Maintenance Of Miscellaneous Other Power Generation Plant	-	4,988	4,988	(2,749)	
556	System Control And Load Dispatching	-	1,221,517	1,221,517	57,844	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year <sup>1</sup>			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
560	Operation Supervision And Engineering	-	1,137,827	1,137,827	203,421	
561.1	Load Dispatch-Reliability	-	708,372	708,372	219,349	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	1,367,975	1,367,975	121,575	
561.3	Load Dispatch-Transmission Service And Scheduling	-	427,786	427,786	(22,965)	
561.5	Reliability, Planning And Standards Development	-	316,813	316,813	7,188	
561.6	Transmission Service Studies	-	-	-	-	
562	Station Expenses	-	-	-	(81,124)	
563	Overhead Line Expenses	-	11,419	11,419	8,352	
566	Miscellaneous Transmission Expenses	-	1,917,965	1,917,965	857,607	
567	Rents	-	102,000	102,000	53,124	
570	Maintenance Of Station Equipment	-	368,238	368,238	26,531	
571	Maintenance Of Overhead Lines	-	43,484	43,484	(92,551)	
573	Maintenance Of Miscellaneous Transmission Plant	-	241,424	241,424	54,173	
580	Operation Supervision And Engineering	-	1,565,198	1,565,198	19,130	
581	Load Dispatching	-	184,998	184,998	(136,793)	
582	Station Expenses	-	-	-	(7,506)	
583	Overhead Line Expenses	-	1,047,418	1,047,418	(138,348)	
586	Meter Expenses	-	1,061,684	1,061,684	129,352	
588	Miscellaneous Distribution Expenses	-	2,727,057	2,727,057	497,837	
589	Rents	-	20,000	20,000	11,055	
590	Maintenance Supervision And Engineering	-	-	-	(1,764)	
591	Maintenance Of Structures	-	-	-	-	
592	Maintenance Of Station Equipment	-	-	-	(11,525)	
593	Maintenance Of Overhead Lines	-	219,339	219,339	(55,003)	
594	Maintenance Of Underground Lines	-	(2,193)	(2,193)	(2,193)	
595	Maintenance Of Line Transformers	-	-	-	(1,146)	
596	Maintenance Of Street Lighting And Signal Systems	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	-	547,024	547,024	74,418	
807	Purchased Gas Expenses	-	-	-	-	
814	Operation Supervision And Engineering	122,060	-	122,060	15,591	
816	Wells Expenses	-	-	-	-	
817	Lines Expenses	-	-	-	-	
818	Compressor Station Expenses	62,000	-	62,000	(44,007)	
821	Purification Expenses	-	-	-	-	
825	Storage Well Royalties	-	156,507	156,507	75,541	
832	Maintenance Of Reservoirs And Wells	-	-	-	-	
833	Maintenance Of Lines	-	-	-	-	
834	Maintenance Of Compressor Station Equipment	-	-	-	-	
837	Maintenance Of Other Equipment	-	52,584	52,584	9,203	
850	Operation Supervision And Engineering	2,081,467	-	2,081,467	865,651	
851	System Control And Load Dispatching	-	-	-	(394)	
856	Mains Expenses	125,000	-	125,000	64,357	
860	Rents	-	14,000	14,000	9,785	
863	Maintenance Of Mains	-	-	-	(1,708)	
871	Distribution Load Dispatching	-	-	-	(525)	
874	Mains And Services Expenses	-	-	-	(3,925)	
875	Measuring And Regulating Station Expenses-General	-	-	-	-	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	-	-	-	-	
878	Meter And House Regulator Expenses	-	-	-	-	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year <sup>1</sup>			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
879	Customer Installations Expenses	-	-	-	-	
880	Other Expenses	17,165	959,577	976,742	103,185	
881	Rents	-	10,000	10,000	9,036	
887	Maintenance Of Mains	-	-	-	(21,536)	
892	Maintenance Of Services	-	-	-	-	
894	Maintenance Of Other Equipment	-	294,474	294,474	77,022	
901	Supervision	-	2,810,746	2,810,746	265,398	
902	Meter Reading Expenses	-	299,285	299,285	38,658	
903	Customer Records And Collection Expenses	-	10,324,105	10,324,105	937,688	
904	Uncollectible Accounts	-	-	-	(473,799)	
905	Miscellaneous Customer Accounts Expenses	-	-	-	(43,148)	
907	Supervision	-	471,314	471,314	36,514	
908	Customer Assistance Expenses	666,235	574,144	1,240,380	(417,893)	
909	Informational And Instructional Advertising Expenses	-	1,495,452	1,495,452	1,261,140	Increase primarily due to educating customers on their energy choices and ways to reduce their usage through energy efficiency.
910	Miscellaneous Customer Service And Informational Expenses	-	919,161	919,161	359,242	
913	Advertising Expenses	-	1,327,264	1,327,264	853,910	
920	Administrative And General Salaries	-	34,752,206	34,752,206	2,176,276	Variance is due primarily to full staffing reflected in the test year and an annual wage increase.
921	Office Supplies And Expenses	174,484	8,818,939	8,993,423	2,226,090	Treasury charges are budgeted to occur at LKS, but some actuals were paid directly by LG&E. Also, certain facilities charges were inadvertently included in the test year and July-December of the base period. These are convenience payments which are normally excluded.
923	Outside Services Employed	-	10,482,118	10,482,118	1,492,760	Variance due primarily to increasing communications costs to educate customers on energy choices and ways to reduce their usage through energy efficiency and increasing records storage and printing costs.
924	Property Insurance	-	284,649	284,649	204,436	
925	Injuries And Damages	12,600	507,000	519,600	321,463	
926	Employee Pensions And Benefits	15,585,276	347,381	15,932,657	(2,152,379)	
928	Regulatory Commission Expenses	-	20,850	20,850	13,650	
930.1	General Advertising Expenses	-	2,500	2,500	1,250	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)  
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year <sup>1</sup>			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
930.2	Miscellaneous General Expenses	222,000	2,303,969	2,525,968	1,050,413	Inadvertently included company dues in the test year and July-December of the base period. These are convenience payments which are normally excluded.
931	Rents	-	2,311,648	2,311,648	80,658	
935	Maintenance Of General Plant	-	225,693	225,693	(299,138)	
Grand Total		44,582,883	151,794,889	196,377,772	19,524,842	

<sup>1</sup>Actual dollars presented for calendar year 2014 through 2017 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.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 42**

**Responding Witness: Christopher M. Garrett**

Q.1-42. Please provide a schedule showing the actual amount of property taxes paid by the Company during 2018 to each taxing authority and in total.

A.1-42. The Company has paid \$21,271,157 in property tax through September 2018. See attached.

The 2018 Kentucky state property tax payment, approximately \$10.2 million, is expected to be paid during the fourth quarter of 2018.

**Louisville Gas & Electric Company  
Property Tax Payment History  
For payments between 01/01/2018 and 10/31/2018**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
BARDSTOWN INDEPENDENT SCHOOL DIS	KY	2017	1/9/2018	32,214.17
CITY OF EMINENCE	KY	2017	1/9/2018	1,028.27
CITY OF LORETTO	KY	2017	1/9/2018	48.08
CITY OF NEW CASTLE	KY	2017	1/9/2018	801.83
CITY OF PINEVILLE	KY	2017	1/9/2018	390.04
CITY OF RADCLIFF	KY	2017	1/9/2018	3,060.78
CITY OF SIMPSONVILLE	KY	2017	1/9/2018	6,730.69
MERCER COUNTY SHERIFF	KY	2017	1/9/2018	16,744.83
SHERIFF OF BARREN COUNTY	KY	2017	1/9/2018	675.75
SHERIFF OF BELL COUNTY	KY	2017	1/9/2018	1,433.40
SHERIFF OF GREEN COUNTY	KY	2017	1/9/2018	130,487.56
SHERIFF OF HENRY COUNTY	KY	2017	1/9/2018	30,233.47
SHERIFF OF MARION COUNTY	KY	2017	1/9/2018	30,105.19
SHERIFF OF MEADE COUNTY	KY	2017	1/9/2018	354,721.57
SHERIFF OF NELSON COUNTY	KY	2017	1/9/2018	43,559.76
SHERIFF OF SPENCER COUNTY	KY	2017	1/9/2018	1,046.40
SHERIFF OF UNION COUNTY	KY	2017	1/9/2018	113.69
SHERIFF OF WASHINGTON COUNTY	KY	2017	1/9/2018	347.16
CITY OF ELIZABETHTOWN	KY	2017	1/16/2018	20.13
CITY OF HODGENVILLE	KY	2017	1/16/2018	330.37
CITY OF PLEASUREVILLE	KY	2017	1/16/2018	190.88
CITY OF SMITHFIELD	KY	2017	1/16/2018	133.24
CITY OF VINE GROVE	KY	2017	1/16/2018	811.96
SHERIFF OF HARDIN COUNTY	KY	2017	1/16/2018	46,744.90
SHERIFF OF HART COUNTY	KY	2017	1/16/2018	75,189.91
SHERIFF OF HOPKINS COUNTY	KY	2017	1/16/2018	511.37
SHERIFF OF OLDHAM COUNTY	KY	2017	1/16/2018	814,906.28
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	1/17/2018	8,054.22
CITY OF AUDUBON PARK	KY	2017	1/22/2018	963.77
CITY OF CAMPBELLSBURG	KY	2017	1/22/2018	298.23
CITY OF CLOVERPORT	KY	2017	1/22/2018	345.54
CITY OF GRAYMOOR DEVONDALE	KY	2017	1/22/2018	716.18
CITY OF JEFFERSONTOWN	KY	2017	1/22/2018	11,783.72
CITY OF KINGSLEY	KY	2017	1/22/2018	418.08
CITY OF MEADOWVIEW ESTATES	KY	2017	1/22/2018	72.53
CITY OF MORGANFIELD	KY	2017	1/22/2018	70.73
CITY OF WATTERSON PARK	KY	2017	1/22/2018	1,113.15
SHERIFF OF BRECKINRIDGE COUNTY	KY	2017	1/22/2018	810.81
SHERIFF OF METCALFE COUNTY	KY	2017	1/22/2018	313,923.63
SHERIFF OF MUHLENBERG COUNTY	KY	2017	1/22/2018	1,879.03
SHERIFF OF SHELBY COUNTY	KY	2017	1/23/2018	373,916.73
ANCHORAGE BOARD OF EDUCATION	KY	2017	2/1/2018	17,718.45
CITY OF DOUGLASS HILLS	KY	2017	2/1/2018	463.13
CITY OF GOSHEN	KY	2015	2/1/2018	344.78
CITY OF GOSHEN	KY	2016	2/1/2018	310.63
CITY OF GOSHEN	KY	2017	2/1/2018	301.68
CITY OF GREEN SPRING	KY	2017	2/1/2018	307.69
CITY OF HILLVIEW	KY	2017	2/1/2018	2,914.31
CITY OF HOLLOW CREEK	KY	2017	2/1/2018	452.66

**Louisville Gas & Electric Company  
Property Tax Payment History  
For payments between 01/01/2018 and 10/31/2018**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
CITY OF LAGRANGE	KY	2017	2/1/2018	3,812.56
CITY OF MT WASHINGTON	KY	2017	2/1/2018	2,433.89
CITY OF PIONEER VILLAGE	KY	2017	2/1/2018	1,080.19
CITY OF PROSPECT	KY	2017	2/1/2018	4,306.15
CITY OF SPRING VALLEY	KY	2017	2/1/2018	195.03
SHERIFF OF LARUE COUNTY	KY	2017	2/1/2018	400,803.75
CITY OF HUNTERS HOLLOW	KY	2017	2/2/2018	25.43
SHERIFF OF JEFFERSON COUNTY	KY	2017	2/2/2018	17,434,410.38
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	2/21/2018	28,896.25
CITY OF BARDSTOWN KY	KY	2017	2/27/2018	3,834.32
CITY OF HUNTERS HOLLOW	KY	2017	2/27/2018	4.95
CITY OF INDIAN HILLS	KY	2017	2/27/2018	1,392.77
CITY OF LYNDON	KY	2017	2/27/2018	1,694.78
CITY OF NORTHFIELD	KY	2017	2/27/2018	403.75
CITY OF ST MATTHEWS	KY	2017	2/27/2018	6,673.58
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	3/1/2018	63,078.08
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	3/19/2018	8,691.43
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	3/21/2018	8,819.39
KENTUCKY STATE TREASURER	KY	2018	3/22/2018	1,596.09
CITY OF SHIVELY	KY	2017	3/27/2018	43,175.98
SHERIFF OF MCCracken COUNTY	KY	2017	3/27/2018	4.41
CITY OF PEWEE VALLEY	KY	2017	4/6/2018	1,483.50
SHERIFF OF BULLITT COUNTY	KY	2017	4/6/2018	327,860.48
SHERIFF OF MUHLENBERG COUNTY	KY	2017	4/10/2018	80.54
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	4/25/2018	1,785.33
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	4/27/2018	2,495.05
CITY OF ANCHORAGE	KY	2017	5/1/2018	121,581.13
STERNBERG AUTOMOTIVE REFUND	KY	2017	5/22/2018	-773.24
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	5/30/2018	48.61
CITY OF LINCONSHIRE	KY	2017	5/29/2018	288.21
SHERIFF OF TRIMBLE COUNTY	KY	2017	5/29/2018	104,168.59
TAX COLLECTOR LEBANON JUNCTION	KY	2017	5/29/2018	176.65
CITY OF BELLEWOOD	KY	2017	6/1/2018	69.59
CITY OF CROSSGATE	KY	2017	6/1/2018	142.28
CITY OF THORNHILL	KY	2017	7/2/2018	67.43
CITY OF CREEKSIDE	KY	2017	7/3/2018	125.96
CITY OF DRUID HILLS	KY	2017	7/3/2018	94.57
CITY OF PLANTATION	KY	2017	7/3/2018	1,994.22
CITY OF ST REGIS PARK	KY	2017	7/3/2018	202.23
CITY OF WOODLAWN PARK	KY	2017	7/3/2018	282.96
CITY OF MIDDLETOWN	KY	2017	8/2/2018	2,381.46
CITY OF SHEPHERDSVILLE	KY	2017	8/2/2018	11,851.55
CITY OF WINDY HILLS	KY	2017	8/2/2018	1,123.70
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	8/8/2018	2,381.17
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	8/20/2018	702.64
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	8/23/2018	63,685.18
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	9/14/2018	4,815.92
JEFFERSON COUNTY CLERK (Vehicle property tax)	KY	2018	9/20/2018	139.34
CITY OF CRESTWOOD	KY	2017	10/18/2018	533.03



**Louisville Gas & Electric Company**  
**Property Tax Payment History**  
**For payments between 01/01/2018 and 10/31/2018**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
SHERIFF OF SHELBY COUNTY	KY	2018	10/25/2018	238.16
TREASURER OF HARRISON COUNTY	IN	2017	4/10/2018	49,646.86
TREASURER OF JEFFERSON COUNTY	IN	2017	4/10/2018	1,680.40
TREASURER OF FLOYD COUNTY	IN	2017	4/10/2018	154,496.60
TREASURER OF CLARK COUNTY	IN	2017	4/11/2018	70,212.82
				<u>21,271,157.44</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 43**

**Responding Witness: Christopher M. Garrett**

- Q.1-43. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2018, please indicate the method of assessing asset value and whether the asset base includes or excludes CWIP in the determination of the assessed value used to determine the amount of taxes to be paid.
- A.1-43. The Company is “Centrally Assessed” by state taxing authorities. The asset base includes CWIP in the assessed value.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 44**

**Responding Witness: Christopher M. Garrett**

- Q.1-44. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2018, please indicate the time of the year when value assessments were made and when payments were due. If there are any known changes related to base year and test year assessments and changes, please describe.
- A.1-44. The Company's 2017 Assessment was finalized in December 2017. Payments associated with the assessment are paid when the invoice is received from the State and Local taxing authorities. The State payment was made during the fourth quarter 2017 and the Local payments were made in 2018. There are no known changes related to the base year and the test year assessments from the filing other than normal plant additions.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 45**

**Responding Witness: Christopher M. Garrett**

Q.1-45. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2018, please provide a copy of one property tax return or other information return submitted to each tax assessor and the associated resulting invoice related to taxes paid in 2018.

A.1-45. See attached.

**2018**

**PROPERTY**

**TAX**

**BILLS**

**PAID**

61A200(J) (08-12)  
 Commonwealth of Kentucky  
 DEPARTMENT OF REVENUE

## PROPERTY SUMMARY BY TAXING JURISDICTION

### OPERATING AND NONOPERATING PROPERTY



As of December 31, 2016

Page 1

Name of Taxpayer Louisville Gas & Electric Company  
 County of Location Barren

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Barren County	0	0	0	0	0	0	0	0	73,301	3,605	439	77,345
<b>Schools</b>												
Common School	0	0	0	0	0	0	0	0	73,301	3,605	439	77,345
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,301</b>	<b>3,605</b>	<b>439</b>	<b>77,345</b>



61A200(J) (08-12)  
 Commonwealth of Kentucky  
 DEPARTMENT OF REVENUE

## PROPERTY SUMMARY BY TAXING JURISDICTION

### OPERATING AND NONOPERATING PROPERTY

As of December 31, 2016

Page 2 \_\_\_\_\_

Name of Taxpayer Louisville Gas & Electric Company  
 County of Location Bell

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Bell County	0	0	0	0	0	0	0	0	0	110,158	29,640	139,798
<b>Schools</b>												
Common School	0	0	0	0	0	0	0	0	0	110,158	29,640	139,798
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,158</b>	<b>29,640</b>	<b>139,798</b>
<b>Cities</b>												
Pineville	0	0	0	0	0	0	0	0	0	110,158	29,640	139,798
<b>Cities Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,158</b>	<b>29,640</b>	<b>139,798</b>

**PROPERTY SUMMARY BY TAXING JURISDICTION**  
**OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Page 3

Name of Taxpayer Louisville Gas & Electric Company  
County of Location Bourbon

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property	
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personality Owned and Leased		
Bourbon County	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Schools</b>													
Common School	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

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As of December 31, 2016

Page 4

Name of Taxpayer Louisville Gas & Electric Company

County of Location Breckinridge

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased				
Breckinridge County	0	1,379,111	0	0	0	0	0	0	0	0	78,636	5,956	1,463,703		
<b>Schools</b>															
Cloverport School	0	1,379,111	0	0	0	0	0	0	0	0	78,636	5,956	1,463,703		
<b>Schools Total :</b>	<b>0</b>	<b>1,379,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,636</b>	<b>5,956</b>	<b>1,463,703</b>		
<b>Cities</b>															
Cloverport	0	1,379,111	0	0	0	0	0	0	0	0	78,636	5,956	1,463,703		
<b>Cities Total :</b>	<b>0</b>	<b>1,379,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,636</b>	<b>5,956</b>	<b>1,463,703</b>		

**PROPERTY SUMMARY BY TAXING JURISDICTION**  
**OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

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Name of Taxpayer Louisville Gas & Electric Company

County of Location Bullitt

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased				
Bullitt County	0	9,067,748	0	0	0	0	0	0	0	17,358,698	15,713,780	42,140,225			
<b>Schools</b>															
Common School	0	9,067,748	0	0	0	0	0	0	0	17,358,698	15,713,780	42,140,225			
<b>Schools Total :</b>	<b>0</b>	<b>9,067,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,358,698</b>	<b>15,713,780</b>	<b>42,140,225</b>			
<b>Cities</b>															
Fox Chase	0	60,616	0	0	0	0	0	0	0	99,947	65,422	225,988			
Hebron Estates	0	140,475	0	0	0	0	0	0	0	253,673	256,770	650,945			
Hillview	0	398,246	0	0	0	0	0	0	0	638,890	1,115,375	2,152,511			
Hunters Hollow	0	0	0	0	0	0	0	0	0	13,296	10,164	23,460			
Lebanon Junction	0	0	0	0	0	0	0	0	0	55,840	14,231	70,071			
Mt. Washington	0	312,701	0	0	0	0	0	0	0	931,087	1,222,797	2,466,588			
Pioneer Village	0	243,426	0	0	0	0	0	0	0	382,674	410,776	1,036,875			
Shepherdsville	0	2,679,269	0	0	0	0	0	0	0	3,671,102	4,962,293	11,312,665			
<b>Cities Total :</b>	<b>0</b>	<b>3,834,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,046,510</b>	<b>8,057,828</b>	<b>17,939,077</b>			
<b>Fire Districts</b>															
Mt. Washington FD	0	463,759	0	0	0	0	0	0	0	5,289,447	1,828,341	7,586,546			
Nichols FD	0	810,131	0	0	0	0	0	0	0	491,399	1,434,705	2,736,234			
Southeast Bullitt FD	0	0	0	0	0	0	0	0	0	756,293	24,759	781,052			

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Page 6

Name of Taxpayer Louisville Gas & Electric Company  
County of Location Bullitt

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property	
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventories In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased		
<b>Fire Districts</b>													
Zoneton FD	0	5,114,589	0	0	0	0	0	0	0	7,150,457	7,463,681	19,728,727	
<b>Fire Districts Total :</b>	<b>0</b>	<b>6,388,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,687,596</b>	<b>10,751,486</b>	<b>30,827,566</b>	

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

**J**

As of December 31, 2016

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Name of Taxpayer Louisville Gas & Electric Company

County of Location Green

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Green County	0	0	0	0	0	0	0	0	5,680,338	8,305,351	14,723	14,000,413
<b>Schools</b>												
Common School	0	0	0	0	0	0	0	0	5,680,338	8,305,351	14,723	14,000,413
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,680,338</b>	<b>8,305,351</b>	<b>14,723</b>	<b>14,000,413</b>

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Page 8

Name of Taxpayer Louisville Gas & Electric Company  
County of Location Hardin

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personality Owned and Leased				
Hardin County	0	511,985	0	0	0	0	0	0	0	0	3,790,697	1,611,884	5,914,567		
<b>Schools</b>															
Common School	0	1,598	0	0	0	0	0	0	0	0	3,636,082	790,787	4,428,466		
Elizabethtown School	0	0	0	0	0	0	0	0	0	0	14,661	2,684	17,344		
West Point School	0	510,387	0	0	0	0	0	0	0	0	139,955	818,413	1,468,755		
<b>Schools Total :</b>	<b>0</b>	<b>511,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,790,697</b>	<b>1,611,884</b>	<b>5,914,567</b>		
<b>Cities</b>															
Elizabethtown	0	0	0	0	0	0	0	0	0	0	14,661	2,684	17,344		
Radcliff	0	0	0	0	0	0	0	0	0	0	1,666,285	201,390	1,867,674		
Vine Grove	0	0	0	0	0	0	0	0	0	0	341,999	46,852	388,851		
West Point	0	476,712	0	0	0	0	0	0	0	0	134,396	759,165	1,370,272		
<b>Cities Total :</b>	<b>0</b>	<b>476,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,157,340</b>	<b>1,010,091</b>	<b>3,644,145</b>		

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

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As of December 31, 2016

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Name of Taxpayer Louisville Gas & Electric Company  
County of Location Hart

Name of Taxing Jurisdiction	State Tax Only								State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased		
Hart County	0	0	0	0	0	0	0	7,044,077	251,012	555,171	7,850,260		
<b>Schools</b>													
Common School	0	0	0	0	0	0	0	7,044,077	251,012	555,171	7,850,260		
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,044,077</b>	<b>251,012</b>	<b>555,171</b>	<b>7,850,260</b>		

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company

County of Location Henry

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased				
Henry County	0	39,448	0	0	0	0	0	0	0	2,458,348	330,900	0	2,828,696		
<b>Schools</b>															
Common School	0	39,448	0	0	0	0	0	0	0	1,975,834	246,063	0	2,261,346		
Eminence Graded School	0	0	0	0	0	0	0	0	0	482,513	84,837	0	567,353		
<b>Schools Total :</b>	<b>0</b>	<b>39,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,458,348</b>	<b>330,900</b>	<b>0</b>	<b>2,828,696</b>		
<b>Cities</b>															
Campbellsburg	0	0	0	0	0	0	0	0	0	132,279	10,407	0	142,686		
Eminence	0	0	0	0	0	0	0	0	0	253,060	72,342	0	325,402		
New Castle	0	0	0	0	0	0	0	0	0	391,908	17,190	0	409,098		
Pleasureville-Henry Co.	0	0	0	0	0	0	0	0	0	173,297	16,068	0	189,365		
Smithfield	0	0	0	0	0	0	0	0	0	103,972	5,633	0	109,605		
<b>Cities Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,054,516</b>	<b>121,639</b>	<b>0</b>	<b>1,176,155</b>		
<b>Other Districts</b>															
Little KY River Watershed	0	3,849	0	0	0	0	0	0	0	464,026	23,254	0	491,129		
<b>Other Districts Total :</b>	<b>0</b>	<b>3,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>464,026</b>	<b>23,254</b>	<b>0</b>	<b>491,129</b>		

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

**J**

As of December 31, 2016

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Name of Taxpayer Louisville Gas & Electric Company  
County of Location Hopkins

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax			Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personality Owned and Leased			
Hopkins County	0	0	0	0	0	0	0	0	0	7,063	45,747	52,810		
<b>Schools</b>														
Common School	0	0	0	0	0	0	0	0	0	7,063	45,747	52,810		
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,063</b>	<b>45,747</b>	<b>52,810</b>		
<b>Cities</b>														
Erlington	0	0	0	0	0	0	0	0	0	7,063	45,747	52,810		
<b>Cities Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,063</b>	<b>45,747</b>	<b>52,810</b>		



**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company

County of Location Jefferson

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personality Owned and Leased				
Jefferson County	43,715,043	1,089,922,482	0	902,699,278	13,920,269	0	0	0	0	702,640,873	798,607,996	0	0	3,551,505,941	
<b>Schools</b>															
Anchorage Graded School	0	406,992	0	0	0	0	0	0	0	877,406	926,918	0	0	2,211,316	
Common School	43,715,043	1,089,515,490	0	902,699,278	13,920,269	0	0	0	0	701,763,467	797,681,078	0	0	3,549,294,622	
<b>Schools Total :</b>	<b>43,715,043</b>	<b>1,089,922,482</b>	<b>0</b>	<b>902,699,278</b>	<b>13,920,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>702,640,873</b>	<b>798,607,996</b>	<b>0</b>	<b>0</b>	<b>3,551,505,941</b>	
<b>Cities</b>															
Anchorage (os Sch. Dist) & Ambula	0	487,813	0	0	132,167	0	0	0	0	1,854,757	25,103,367	0	0	27,578,106	
Audubon Park	0	97,178	0	0	0	0	0	0	0	341,763	331,588	0	0	770,522	
Bancroft	0	45,221	0	0	0	0	0	0	0	108,764	37,777	0	0	191,768	
Barbourmeade	0	63,502	0	0	0	0	0	0	0	167,883	102,677	0	0	334,068	
Beechwood Village	0	81,783	0	0	0	0	0	0	0	109,702	103,007	0	0	294,498	
Bellemeade	0	40,411	0	0	0	0	0	0	0	128,030	186,856	0	0	355,296	
Bellewood	0	31,751	0	0	0	0	0	0	0	36,628	25,976	0	0	94,355	
Blue Ridge Manor	0	61,578	0	0	0	0	0	0	0	143,888	194,295	0	0	399,766	
Briarwood	0	18,281	0	0	0	0	0	0	0	80,155	43,112	0	0	146,548	
Broeck Pointe	0	0	0	0	0	0	0	0	0	35,029	12,076	0	0	47,105	
Brownsboro Farm	0	72,162	0	0	0	0	0	0	0	88,484	42,897	0	0	121,541	
Brownsboro Village	0	27,902	0	0	0	0	0	0	0	197,054	35,487	0	0	266,644	
Cambridge	0	10,584	0	0	0	0	0	0	0	68,782	17,893	0	0	97,259	
Coldstream	0	115,459	0	0	0	0	0	0	0	157,583	109,730	0	0	382,772	

**PROPERTY SUMMARY BY TAXING JURISDICTION**  
**OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company

County of Location Jefferson

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax					Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased					
<b>Cities</b>																
Creekside	0	11,546	0	0	0	0	0	0	0	0	0	57,255	12,694	81,495		
Crossgate	0	14,432	0	0	0	0	0	0	0	0	63,234	35,537	113,200			
Douglas Hills	0	0	0	0	0	0	0	0	0	0	348,215	692,848	1,041,063			
Druid Hills	0	36,562	0	0	0	0	0	0	0	0	92,714	36,457	165,733			
Fincastle	0	0	0	0	0	0	0	0	0	0	217,554	145,922	363,476			
Forest Hills	0	65,427	0	0	0	0	0	0	0	0	188,456	180,790	434,672			
Glenview	0	196,280	0	0	0	0	0	0	0	0	339,869	271,136	807,285			
Glenview Hills	0	18,281	0	0	0	0	0	0	0	0	63,369	47,524	129,174			
Glenview Manor	0	23,092	0	0	0	0	0	0	0	0	51,695	40,873	115,644			
Goose Creek	0	17,319	0	0	0	0	0	0	0	0	60,812	42,987	121,113			
Graymoore-Devondale	0	334,831	0	0	0	0	0	0	0	0	358,088	473,831	1,166,756			
Green Spring	0	0	0	0	0	0	0	0	0	0	75,090	111,390	186,480			
Heritage Creek	0	45,221	0	0	0	0	0	0	0	0	410,637	584,443	1,040,300			
Hickory Hill	0	0	0	0	0	0	0	0	0	0	2,089	10,165	12,254			
Hills and Dales	0	28,865	0	0	0	0	0	0	0	0	47,509	23,757	100,131			
Hollow Creek	0	70,237	0	0	0	0	0	0	0	0	133,135	76,212	279,588			
Hollyvilla	0	55,805	0	0	0	0	0	0	0	0	176,272	107,169	332,244			
Houston Acres	0	36,562	0	0	0	0	0	0	0	0	150,615	56,303	249,468			
Hurstbourne	0	392,560	0	0	0	0	0	0	0	0	587,185	1,385,827	2,368,571			
Hurstbourne Acres	0	57,729	0	0	0	0	0	0	0	0	169,947	284,528	512,200			
Indian Hills	0	431,046	0	0	0	0	0	0	0	0	696,386	552,438	1,248,824			
Jeffersontown	0	10,716,921	0	0	0	0	0	0	0	0	8,410,935	10,527,142	29,654,999			

Attachment 5 Response to KUC 1 Question No. 45  
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Garrett

**PROPERTY SUMMARY BY TAXING JURISDICTION**  
**OPERATING AND NONOPERATING PROPERTY**



As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company

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County of Location Jefferson

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property	
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personality Owned and Leased					
<b>Cities</b>																
Kingsley	0	24,054	0	0	0	0	0	0	0	0	0	126,691	53,537	204,282		
Langdon Place	0	68,313	0	0	0	0	0	0	0	0	0	134,251	86,481	289,044		
Lincolnshire	0	12,508	0	0	0	0	0	0	0	0	0	131,006	35,535	179,044		
Louisville-Urban Services District	0	151,580,237	0	39,124	5,607,749	0	0	0	0	0	0	464,286,846	445,799,626	1,067,313,588		
Lyndon	0	4,199,744	0	0	0	0	0	0	0	0	0	1,540,705	6,239,442	11,979,899		
Lynnview & Garbage Fund	0	61,578	0	0	0	0	0	0	0	0	0	169,161	114,924	345,666		
Manor Creek	0	8,659	0	0	0	0	0	0	0	0	0	57,487	18,467	84,615		
Maryhill Estates	0	11,546	0	0	0	0	0	0	0	0	0	4,722	12,616	28,888		
Meadow Vale	0	41,373	0	0	0	0	0	0	0	0	0	220,363	78,224	339,966		
Meadowbrook Farm	0	8,659	0	0	0	0	0	0	0	0	0	30,741	10,120	49,525		
Meadowview Estate	0	22,130	0	0	0	0	0	0	0	0	0	64,184	22,189	108,502		
Middletown	0	1,293,882	0	0	0	0	0	0	0	0	0	1,764,043	4,676,583	7,734,509		
Mockingbird Valley	0	29,827	0	0	0	0	0	0	0	0	0	239,097	68,021	336,944		
Moorland	0	26,940	0	0	0	0	0	0	0	0	0	97,315	33,022	157,275		
Murray Hill	0	0	0	0	0	0	0	0	0	0	0	96,555	28,853	125,408		
Norbourne Estates	0	21,167	0	0	0	0	0	0	0	0	0	109,146	40,332	170,644		
Northfield	0	179,923	0	0	0	0	0	0	0	0	0	262,175	299,017	749,115		
Nonwood	0	32,713	0	0	0	0	0	0	0	0	0	111,651	43,758	186,122		
Old Brownsboro Place	0	32,713	0	0	0	0	0	0	0	0	0	41,810	23,040	99,756		
Parkway Village	0	53,881	0	0	0	0	0	0	0	0	0	153,113	124,783	333,777		
Plantation	0	105,837	0	0	0	0	0	0	0	0	0	694,850	435,086	1,233,773		
Prospect	0	0	0	0	0	0	0	0	0	0	0	2,026,422	1,464,009	3,490,430		

**PROPERTY SUMMARY BY TAXING JURISDICTION**  
**OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company

County of Location Jefferson

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property	
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personality Owned and Leased					
<b>Cities</b>																
Richlawn	0	44,259	0	0	0	0	0	0	0	0	0	113,632	453,609	611,500		
Riverwood	0	48,108	0	0	0	0	0	0	0	0	0	147,987	44,277	240,374		
Rolling Fields	0	78,897	0	0	0	0	0	0	0	0	0	198,038	122,892	399,828		
Rolling Hills	0	75,048	0	0	0	0	0	0	0	0	0	142,643	125,499	343,191		
Seneca Gardens	0	55,805	0	0	0	0	0	0	0	0	0	83,623	74,884	214,311		
Shively	0	4,988,352	0	0	0	0	0	0	0	0	0	3,633,395	8,501,040	17,122,788		
South Park View	0	962	0	0	0	0	0	0	0	0	0	64,707	256,932	322,600		
Spring Mill	0	20,205	0	0	0	0	0	0	0	0	0	57,981	14,870	93,055		
Spring Valley	0	48,108	0	0	0	0	0	0	0	0	0	115,373	60,433	223,914		
St. Matthews	0	3,418,268	0	0	0	0	0	0	0	0	0	3,336,788	6,340,854	13,095,900		
St. Regis Park	0	120,270	0	0	0	0	0	0	0	0	0	171,379	138,807	430,456		
Strathmoor Manor	0	15,395	0	0	0	0	0	0	0	0	0	60,991	99,738	176,126		
Strathmoor Village	0	30,789	0	0	0	0	0	0	0	0	0	635,797	52,970	719,555		
Sycamore	0	0	0	0	0	0	0	0	0	0	0	4,905	9,410	14,315		
Ten Broeck	0	30,789	0	0	0	0	0	0	0	0	0	778,971	21,684	831,445		
Thornhill	0	5,773	0	0	0	0	0	0	0	0	0	56,188	5,093	67,056		
Watterson Park	0	434,895	0	0	0	0	0	0	0	0	0	373,363	967,779	1,770,033		
Wellington	0	21,167	0	0	0	0	0	0	0	0	0	1,003,118	34,813	1,055,099		
West Buechel	0	1,118,755	0	0	0	0	0	0	0	0	0	399,356	825,367	2,344,717		
Westwood	0	25,978	0	0	0	0	0	0	0	0	0	222,898	100,026	254,400		
Wildwood	0	28,865	0	0	0	0	0	0	0	0	0	91,298	33,379	153,442		
Windy Hills	0	1,381,125	0	0	0	0	0	0	0	0	0	660,997	431,659	2,473,781		

**PROPERTY SUMMARY BY TAXING JURISDICTION**  
**OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company

County of Location Jefferson

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased				
<b>Cities</b>															
Woodland Hills	0	71,200	0	0	0	0	0	0	0	0	0	144,060	556,078	771,338	
Woodlawn Park	0	76,010	0	0	0	0	0	0	0	0	0	167,427	323,917	567,354	
Worthington Hills	0	0	0	0	0	0	0	0	0	0	0	213,512	437,581	651,093	
<b>Cities Total :</b>	<b>0</b>	<b>183,661,050</b>	<b>0</b>	<b>39,124</b>	<b>5,739,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>501,460,327</b>	<b>521,787,971</b>	<b>1,212,688,386</b>	
<b>Fire Districts</b>															
Anchorage FD	0	487,813	0	0	132,167	0	0	0	0	0	0	1,854,757	25,103,367	27,578,107	
Buechel FD	0	4,031,722	0	0	0	0	0	0	0	0	0	3,517,397	6,250,469	13,799,589	
Camp Taylor FD	0	3,388,739	0	0	0	0	0	0	0	0	0	3,508,590	5,377,614	12,274,949	
Eastwood FD	0	5,306,591	0	0	0	0	0	0	0	0	0	5,754,845	9,882,885	20,944,322	
Fairdale FD	0	4,697,620	0	0	1,019,189	0	0	0	0	0	0	20,545,224	23,424,067	49,686,105	
Fern Creek FD	0	6,765,200	0	0	0	0	0	0	0	0	0	6,541,628	17,939,294	31,246,123	
Harrods Creek FD	0	3,181,637	0	0	0	0	0	0	0	0	0	6,084,503	8,505,617	17,771,754	
Highview FD	0	3,756,747	0	0	0	0	0	0	0	0	0	3,739,697	5,972,691	13,469,137	
Jeff. Co. FD No. 26 - St. Matthews	0	5,714,404	0	0	0	0	0	0	0	0	0	5,806,645	9,335,882	20,856,933	
Jeffersontown FD	0	12,892,042	0	0	0	0	0	0	0	0	0	15,342,733	21,299,821	49,534,595	
Lake Dreamland FD	706,235	40,985,554	0	0	0	0	0	0	0	0	0	2,626,402	8,903,758	53,222,444	
Lyndon FD	0	6,121,171	0	0	0	0	0	0	0	0	0	6,433,131	12,774,424	25,322,722	
McMahan FD - J.C. #14	0	265,555	0	0	0	0	0	0	0	0	0	1,936,626	2,400,478	4,602,655	
Middletown FD	0	33,958,178	0	0	0	0	0	0	0	0	0	18,708,664	32,723,294	85,390,137	
Okolona FD	0	14,562,065	0	0	374,630	0	0	0	0	0	0	9,994,451	21,892,398	46,823,545	
Pleasure Ridge Park FD	43,008,808	775,461,872	0	902,660,154	2,582,125	0	0	0	0	0	0	82,169,021	63,638,232	1,868,820,110	

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company  
County of Location Jefferson

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property	
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personality Owned and Leased		
Fire Districts													
Worthington FD	0	7,165,741	0	0	4,204,409	0	0	0	0	16,861,402	11,384,264	39,615,817	
<b>Fire Districts Total :</b>	<b>43,715,043</b>	<b>928,742,653</b>	<b>0</b>	<b>902,660,154</b>	<b>8,312,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,425,717</b>	<b>286,808,555</b>	<b>2,381,664,600</b>	

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company

County of Location Larue

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personality Owned and Leased				
Larue County	0	0	0	0	0	0	0	0	319,245	14,211,285	29,222,483	43,753,013	43,753,013		
<b>Schools</b>															
Common School	0	0	0	0	0	0	0	0	319,245	14,211,285	29,222,483	43,753,013	43,753,013		
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,245</b>	<b>14,211,285</b>	<b>29,222,483</b>	<b>43,753,013</b>	<b>43,753,013</b>		
<b>Cities</b>															
Hodgenville	0	0	0	0	0	0	0	0	0	130,028	104,300	234,328	234,328		
<b>Cities Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,028</b>	<b>104,300</b>	<b>234,328</b>	<b>234,328</b>		

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

**J**

As of December 31, 2016

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Name of Taxpayer Louisville Gas & Electric Company  
County of Location Marion

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax			Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventories In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased			
Marion County	0	0	0	0	0	0	0	0	0	3,290,567	394,285	3,684,853		
<b>Schools</b>														
Common School	0	0	0	0	0	0	0	0	0	3,290,567	394,285	3,684,853		
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,290,567</b>	<b>394,285</b>	<b>3,684,853</b>		
<b>Cities</b>														
Loretto	0	0	0	0	0	0	0	0	0	27,086	11,375	38,461		
<b>Cities Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,086</b>	<b>11,375</b>	<b>38,461</b>		



**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

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Name of Taxpayer Louisville Gas & Electric Company

County of Location McCracken

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax			Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personally Owned and Leased			
McCracken County	0	0	0	0	0	0	0	0	0	532	0	532	0	532
<b>Schools</b>														
Common School	0	0	0	0	0	0	0	0	0	532	0	532	0	532
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>532</b>	<b>0</b>	<b>532</b>	<b>0</b>	<b>532</b>
<b>Fire Districts</b>														
Reidland Farley FD	0	0	0	0	0	0	0	0	0	532	0	532	0	532
<b>Fire Districts Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>532</b>	<b>0</b>	<b>532</b>	<b>0</b>	<b>532</b>
<b>Other Districts</b>														
Paducah Jr College - Co.	0	0	0	0	0	0	0	0	0	532	0	532	0	532
<b>Other Districts Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>532</b>	<b>0</b>	<b>532</b>	<b>0</b>	<b>532</b>

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

**J**

As of December 31, 2016

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Name of Taxpayer Louisville Gas & Electric Company

County of Location Meade

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax			Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased			
Meade County	0	1,126,081	0	0	0	0	0	0	6,551,601	9,247,032	14,535,361	31,460,076		
<b>Schools</b>														
Common School	0	1,126,081	0	0	0	0	0	0	6,551,601	9,247,032	14,535,361	31,460,076		
<b>Schools Total :</b>	<b>0</b>	<b>1,126,081</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,551,601</b>	<b>9,247,032</b>	<b>14,535,361</b>	<b>31,460,076</b>		
<b>Cities</b>														
Brandenburg	0	523,124	0	0	0	0	0	0	0	571,725	741,469	1,836,318		
Muldraugh	0	183,772	0	0	0	0	0	0	0	401,798	368,170	953,736		
<b>Cities Total :</b>	<b>0</b>	<b>706,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>973,523</b>	<b>1,109,639</b>	<b>2,790,055</b>		
<b>Fire Districts</b>														
Meade Co. FD #1	0	942,309	0	0	0	0	0	0	6,551,601	8,845,234	14,167,191	30,506,335		
<b>Fire Districts Total :</b>	<b>0</b>	<b>942,309</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,551,601</b>	<b>8,845,234</b>	<b>14,167,191</b>	<b>30,506,335</b>		



**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company

County of Location Mercer

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventories In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased				
Mercer County	0	48,803,925	0	0	0	0	0	0	0	122,654	1,421,462	50,348,041			
<b>Schools</b>															
Common School	0	48,803,925	0	0	0	0	0	0	0	122,654	1,421,462	50,348,041			
<b>Schools Total :</b>	<b>0</b>	<b>48,803,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,654</b>	<b>1,421,462</b>	<b>50,348,041</b>			
<b>Fire Districts</b>															
Mercer County FD	0	48,803,925	0	0	0	0	0	0	0	122,654	1,421,462	50,348,041			
<b>Fire Districts Total :</b>	<b>0</b>	<b>48,803,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,654</b>	<b>1,421,462</b>	<b>50,348,041</b>			

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

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Name of Taxpayer Louisville Gas & Electric Company

County of Location Metcalfe

Name of Taxing Jurisdiction	State Tax Only						State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventories In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	
Metcalfe County	0	0	0	0	0	0	0	7,138,095	12,611,565	13,061,253	32,810,913
<b>Schools</b>											
Common School	0	0	0	0	0	0	0	7,138,095	12,611,565	13,061,253	32,810,913
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,138,095</b>	<b>12,611,565</b>	<b>13,061,253</b>	<b>32,810,913</b>

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Page 24

Name of Taxpayer Louisville Gas & Electric Company  
County of Location Muhlenberg

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax			Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased			
Muhlenberg County	0	0	0	0	0	0	0	0	0	231,410	0	231,410	0	231,410
<b>Schools</b>														
Common School	0	0	0	0	0	0	0	0	0	231,410	0	231,410	0	231,410
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,410</b>	<b>0</b>	<b>231,410</b>	<b>0</b>	<b>231,410</b>

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

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Name of Taxpayer Louisville Gas & Electric Company  
County of Location Nelson

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personality Owned and Leased				
Nelson County	0	0	0	0	0	0	0	0	0	5,129,388	2,250,763	0	0	7,380,152	
<b>Schools</b>															
Bardstown Graded School	0	0	0	0	0	0	0	0	0	2,798,471	1,159,044	0	0	3,957,515	
Common School	0	0	0	0	0	0	0	0	0	2,330,917	1,091,719	0	0	3,422,636	
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,129,388</b>	<b>2,250,763</b>	<b>0</b>	<b>0</b>	<b>7,380,152</b>	
<b>Cities</b>															
Bardstown	0	0	0	0	0	0	0	0	0	1,940,402	158,365	0	0	2,098,767	
<b>Cities Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,940,402</b>	<b>158,365</b>	<b>0</b>	<b>0</b>	<b>2,098,767</b>	

**PROPERTY SUMMARY BY TAXING JURISDICTION**  
**OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company

County of Location Oldham

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventories In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased				
Oldham County	0	15,582,405	0	0	392,164	0	0	0	0	0	20,370,007	51,356,324	87,700,900		
<b>Schools</b>															
Common School	0	15,582,405	0	0	392,164	0	0	0	0	0	20,370,007	51,356,324	87,700,900		
<b>Schools Total :</b>	<b>0</b>	<b>15,582,405</b>	<b>0</b>	<b>0</b>	<b>392,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,370,007</b>	<b>51,356,324</b>	<b>87,700,900</b>		
<b>Cities</b>															
Crestwood	0	1,601,698	0	0	0	0	0	0	533,031	1,639,497	3,774,222	3,774,222			
Goshen	0	101,989	0	0	0	0	0	0	210,962	356,166	669,114	669,114			
LaGrange	0	0	0	0	0	0	0	0	787,820	650,889	1,438,711	1,438,711			
Orchard Grass Hills	0	59,654	0	0	0	0	0	0	198,557	100,265	358,471	358,471			
Pewee Valley	0	254,971	0	0	0	0	0	0	346,558	684,365	1,285,896	1,285,896			
River Bluff	0	56,767	0	0	0	0	0	0	86,824	145,803	289,395	289,395			
<b>Cities Total :</b>	<b>0</b>	<b>2,075,079</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,163,753</b>	<b>3,576,985</b>	<b>7,815,811</b>	<b>7,815,811</b>			
<b>Fire Districts</b>															
Ballardsville FD	0	3,058,630	0	0	0	0	0	0	1,716,953	3,303,546	8,079,228	8,079,228			
LaGrange FD	0	1,553,162	0	0	0	0	0	0	3,704,026	8,756,283	14,019,478	14,019,478			
North Oldham FD	0	5,625,165	0	0	392,164	0	0	0	8,697,249	27,668,661	42,383,233	42,383,233			
Pewee Valley FD	0	562,861	0	0	0	0	0	0	818,390	1,098,369	2,479,621	2,479,621			
River Bluff and Countryside FD	0	124,118	0	0	0	0	0	0	286,854	225,819	630,792	630,792			
South Oldham FD	0	3,925,306	0	0	0	0	0	0	4,107,005	7,630,181	15,662,995	15,662,995			

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

**J**

As of December 31, 2016

Page 27

Name of Taxpayer Louisville Gas & Electric Company  
County of Location Oldham

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property	
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personality Owned and Leased		
<b>Fire Districts</b>													
Westport FD	0	362,733	0	0	0	0	0	0	0	15,385	1,121,664	1,499,782	
Worthington East FD	0	370,430	0	0	0	0	0	0	0	1,024,144	1,551,801	2,946,377	
<b>Fire Districts Total :</b>	<b>0</b>	<b>15,582,405</b>	<b>0</b>	<b>0</b>	<b>392,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,370,007</b>	<b>51,356,324</b>	<b>87,700,906</b>	



**PROPERTY SUMMARY BY TAXING JURISDICTION**  
**OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Page 28

Name of Taxpayer Louisville Gas & Electric Company

County of Location Shelby

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personality Owned and Leased				
Shelby County	0	3,977,918	0	0	0	0	0	0	0	0	9,637,822	26,322,065	39,937,804		
<b>Schools</b>															
Common School	0	3,977,918	0	0	0	0	0	0	0	0	9,637,822	26,322,065	39,937,804		
<b>Schools Total :</b>	<b>0</b>	<b>3,977,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,637,822</b>	<b>26,322,065</b>	<b>39,937,804</b>		
<b>Cities</b>															
Pleasureville-Shelby Co.	0	0	0	0	0	0	0	0	0	0	89,281	2,052	91,333		
Simpsonville	0	3,928,848	0	0	0	0	0	0	0	0	7,011,143	26,002,493	36,942,485		
<b>Cities Total :</b>	<b>0</b>	<b>3,928,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,100,424</b>	<b>26,004,546</b>	<b>37,033,811</b>		
<b>Fire Districts</b>															
Bagdad FD	0	0	0	0	0	0	0	0	0	0	89,281	2,052	91,333		
Pewee Valley FD-Shelby Co.	0	38,486	0	0	0	0	0	0	0	0	879,852	299,664	1,218,000		
Simpsonville FD	0	3,939,431	0	0	0	0	0	0	0	0	8,668,688	26,014,082	38,622,201		
South Oldham FD	0	0	0	0	0	0	0	0	0	0	0	6,267	6,267		
<b>Fire Districts Total :</b>	<b>0</b>	<b>3,977,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,637,822</b>	<b>26,322,065</b>	<b>39,937,804</b>		

**PROPERTY SUMMARY BY TAXING JURISDICTION**  
**OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company

County of Location Spencer

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personally Owned and Leased	
Spencer County	0	1,924	0	0	0	0	0	0	0	87,818	20,101	109,844
<b>Schools</b>												
Common School	0	1,924	0	0	0	0	0	0	0	87,818	20,101	109,844
<b>Schools Total :</b>	<b>0</b>	<b>1,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,818</b>	<b>20,101</b>	<b>109,844</b>
<b>Fire Districts</b>												
Spencer Co. FD	0	1,924	0	0	0	0	0	0	0	87,818	20,101	109,844
<b>Fire Districts Total :</b>	<b>0</b>	<b>1,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,818</b>	<b>20,101</b>	<b>109,844</b>

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company

County of Location Trimble

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personal Property Owned and Leased				
Trimble County	17,052,396	304,750,502	0	327,368,078	0	0	0	0	0	39,344,326	20,994,313	709,509,616			
<b>Schools</b>															
Common School	17,052,396	304,750,502	0	327,368,078	0	0	0	0	0	39,344,326	20,994,313	709,509,616			
<b>Schools Total :</b>	<b>17,052,396</b>	<b>304,750,502</b>	<b>0</b>	<b>327,368,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,344,326</b>	<b>20,994,313</b>	<b>709,509,616</b>			
<b>Cities</b>															
Bedford	0	0	0	0	0	0	0	0	146,871	17,068	163,939				
<b>Cities Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>146,871</b>	<b>17,068</b>	<b>163,939</b>				
<b>Other Districts</b>															
Little KY River Watershed	0	0	0	0	0	0	0	0	111,804	270,305	382,109				
<b>Other Districts Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,804</b>	<b>270,305</b>	<b>382,109</b>				

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Page 31

Name of Taxpayer Louisville Gas & Electric Company

County of Location Union

Name of Taxing Jurisdiction	State Tax Only						State and Local Tax				Total Property	
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased		Tangible Personalty Owned and Leased
Union County	0	0	0	0	0	0	0	0	0	0	11,770	11,770
<b>Schools</b>												
Common School	0	0	0	0	0	0	0	0	0	0	11,770	11,770
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,770</b>	<b>11,770</b>
<b>Cities</b>												
Morganfield	0	0	0	0	0	0	0	0	0	0	11,770	11,770
<b>Cities Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,770</b>	<b>11,770</b>

**PROPERTY SUMMARY BY TAXING JURISDICTION  
OPERATING AND NONOPERATING PROPERTY**

J

As of December 31, 2016

Name of Taxpayer Louisville Gas & Electric Company  
County of Location Washington

Name of Taxing Jurisdiction	State Tax Only										State and Local Tax			Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventry In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personally Owned and Leased			
Washington County	0	0	0	0	0	0	0	0	0	37,097	1,202	38,299		
<b>Schools</b>														
Common School	0	0	0	0	0	0	0	0	0	37,097	1,202	38,299		
<b>Schools Total :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,097</b>	<b>1,202</b>	<b>38,299</b>		
<b>Company Total :</b>	<b>60,767,439</b>	<b>1,475,163,531</b>	<b>0</b>	<b>1,230,067,356</b>	<b>14,312,433</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,806,658</b>	<b>849,325,942</b>	<b>976,507,619</b>	<b>4,632,950,979</b>		
<b>Downtown Management District:</b>										<b>17,078,394</b>				



STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
100 North Senate Avenue, Room N-1058  
Indianapolis, Indiana 46204

ORDER

Louisville Gas and Electric Company  
Kent Blake  
PO Box 32010  
Louisville, KY 40232-2010

RE: 2018 Tentative Assessment

Louisville Gas and Electric Company being subject to assessment of real and personal property under the provisions of IC 6-1.1-8;

The Department of Local Government Finance has examined the reports of said company, and other relevant materials, and has considered other elements of value as authorized by statute. The tentative assessed value of said company for the January 1, 2018 assessment date as determined by the Department is as follows:

DLGF Distributable	\$21,059,890
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This value includes all state distributable property.

This order shall become final and conclusive within ten (10) days after receipt thereof by said company unless a written appeal and request for review is made within such time as provided for in IC 6-1.1-8-28.

If you have any questions, feel free to call the Utility Specialist at (317)232-3765

DATED: 5/14/2018

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

The local assessment determinations valuing the real property component of the assessed value of the company is the responsibility of the Township or County Assessor.

**SCHEDULE A -- COMPUTATION OF ASSESSMENT**

Formula	Garrett
Formula from another schedule	

Report all values at federal tax basis unless otherwise noted.

Note: Use for all UD-45s except for use with schedule A-5 -see A-5 specific version

Taxpayer Name:

1070 Louisville Gas and Electric Company

Prepared by: Marlo Hayden  
Monday, May 14, 2018  
Assessment Year: 2017

		<b>\$ 21,059,890.00</b>	
1	Utility Plant & Property in Service	\$ 54,879,005.00	1
2	Non-Utility Property		2
3	Plant held for future use		3
4	<b>Subtotal (Sum of Lines 1, 2 and 3)</b>	<b>\$ 54,879,005.00</b>	4
<b>Less: Locally Assessed Real Property included in:</b>			
<b>(Do not include R/O/W, easements, or towers)</b>			
5	Utility Plant & Property in Service	\$ 411,944.00	5
6	Non-Utility Property		6
7	Plant held for future use		7
8	<b>Subtotal - Locally Assessed Real Property (Sum of Lines 5, 6, and 7)</b>	<b>\$ 411,944.00</b>	8
<b>TOTAL COST OF PROPERTY IN SERVICE (Excluding Locally Assessed Real Prop.) (Line 4 less Line 8)</b>			
9		\$ 54,467,061.00	9
10	Organization Expense	\$ -	10
11	Acquisition Adjustment	\$ -	11
12	<b>ADJUSTED COST (Sum of Lines 9, 10 and 11)</b>	<b>\$ 54,467,061.00</b>	12
<b>DEDUCTIONS AND EXEMPTIONS (at cost)</b>			
13	Intangibles (ATTACH an explanation or this deduction will be denied)		13
14	Less: Intangibles for Locally Assessed Real Property	\$ -	14
15	<b>Net Intangibles (Line 13 less Line 14)</b>	<b>\$ -</b>	15
16	Industrial Air Purification Equipment in Service (Schedule A-3)	\$ -	16
17	Stream Pollution Control Equipment in Service (Schedule A-4)	\$ -	17
18	<b>TOTAL DEDUCTIONS AND EXEMPTIONS (Sum of Lines 15, 16 and 17)</b>	<b>\$ -</b>	18
19	<b>TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Lines 12 less Line 18)</b>	<b>\$ 54,467,061.00</b>	19

Enter positive or negative

Page 3

**SCHEDULE A -- COMPUTATION OF ASSESSMENT**

Report all values at federal tax basis unless otherwise noted.

20	<b>TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (carry forward Line 19 of Page 3)</b>	<b>\$ 54,467,061.00</b>	20
<b>DEPRECIATION, AMORTIZATION AND CREDIT FOR GROSS ADDITIONS</b>			
21	Accumulated Depreciation (as computed for Federal Tax Purposes)	\$ 33,350,114.00	21
22	Accumulated Amortization Reserve		22
23	<b>Subtotal - Depreciation and Amortization (Line 21 plus Line 22)</b>	<b>\$ 33,350,114.00</b>	23
24	Less: Accumulated Depreciation Applicable to Locally Assessed Real Property		24
25	Accumulated Depr. & Amortization Applicable to Pollution Control Equipment		25
26	Amortization Reserve for Locally Assessed Real Property		26
27	Amortization Reserve for Intangibles Deducted on Line 15		27
28	<b>Subtotal - Net Depreciation and Amortization (Line 23 less Lines 24, 25, 26, and 27)</b>	<b>\$ 33,350,114.00</b>	28
29	Credit for Gross Additions (Schedule A-1)	\$ 109,110.60	29
30	<b>TOTAL DEPRECIATION, AMORTIZATION AND CREDITS (Sum of Lines 28 and 29)</b>	<b>\$ 33,459,224.60</b>	30
31	<b>TENTATIVE VALUE OF PROPERTY IN SERVICE (Line 20 minus 30)</b>	<b>\$ 21,007,836.40</b>	31
32	<b>MINIMUM VALUE OF PROPERTY IN SERVICE [Thirty Percent (30%) of Line 20]</b>	<b>\$ 16,340,118.30</b>	32
33	<b>NET VALUE OF PLANT AND PROPERTY IN SERVICE (Greater of Lines 31 or 32)</b>	<b>\$ 21,007,836.40</b>	33
<b>ADDITIONS: (report at True Tax Value from appropriate schedule)</b>			
34	Construction in Process (Schedule A-1)	\$ 52,056.00	34
35	Leased Distributable Property (Schedule A-2 not included in Line 1)	\$ -	35
36	<b>TOTAL ADDITIONS (Line 34 plus Line 35)</b>	<b>\$ 52,056.00</b>	36
<b>OTHER SCHEDULES: (if applicable)</b>			
37	REMC Schedule (Schedule A-5)		37
38	Pipelines - Pipe Valuation (Schedule A-6)	\$ -	38
39	Pipelines - Other Property (Schedule A-7)	\$ -	39
40	Passenger Buses (Schedule A-8)	\$ -	40
Other (Attach an Explanation) Note: If you do not quantify and qualify an obsolescence claim it will be denied			
41			41
42	<b>TOTAL (sum of Lines 33, 36, 37, 38, 39, 40 and 41)</b>	<b>\$ 21,059,892.40</b>	42
43	<b>ASSESSED VALUE (Line 42, round to nearest ten)</b>	<b>\$ 21,059,890.00</b>	43

Page 4

[1070]

**Case No. 2018-00295**  
**Attachement to Response to KIUC-1 Question No. 45**

State of Indiana  
Department of Local Government Finance  
Public Utility Assessment

County - Clark  
**Page 36 of 110**  
Year: 2018  
**Garrett**  
Public Utility Form 11-A

**Name of Utility**

Louisville Gas and Electric Company  
Kent Blake, CFO  
PO Box 32010  
Louisville, KY 40232-2010

**INSTRUCTIONS TO COUNTY AUDITOR:** The County Auditor shall enter for taxation the assessed valuation of the public utility company's distributable property as shown below.

5/14/2018

Taxing District	DLGF Tax Dist Number	DLGF Distributable
CHARLESTOWN TWP	10003	\$10,600
JEFFERSONVILLE TWP-OFW	10005	\$417,700
JEFFERSONVILLE CITY-IFW	10010	\$15,900
CLARKSVILLE TOWN-IFW	10012	\$2,120
BETHLEHEM TOWNSHIP	10025	\$3,248,300
OREGON TOWNSHIP - NWFPD	10028	\$4,240
UTICA TOWNSHIP	10033	\$4,240
WASHINGTON TOWNSHIP	10034	\$4,240
<b>Totals</b>		<b>\$3,707,340</b>

This notice is certification only of the distributable assessment. The local assessment determination is the responsibility of the Township Assessors.



[1070]

**Case No. 2018-00295**  
**Attachement to Response to KIUC-1 Question No. 45**

State of Indiana  
Department of Local Government Finance  
Public Utility Assessment

County - Floyd  
**Page 37 of 110**  
Year: 2018  
**Garrett**  
Public Utility Form 11-A

Name of Utility

Louisville Gas and Electric Company  
Kent Blake, CFO  
PO Box 32010  
Louisville, KY 40232-2010

INSTRUCTIONS TO COUNTY AUDITOR: The County Auditor shall enter for taxation the assessed valuation of the public utility company's distributable property as shown below.

5/14/2018

Taxing District	DLGF Tax Dist Number	DLGF Distributable
FRANKLIN TOWNSHIP	22001	\$2,319,610
NEW ALBANY TOWNSHIP	22007	\$9,984,510
NEW ALBANY CITY	22008	\$8,480
Totals		\$12,312,600

This notice is certification only of the distributable assessment. The local assessment determination is the responsibility of the Township Assessors.

[1070]

**Attachment to Response to KIUC-1 Question No. 45**

State of Indiana  
Department of Local Government Finance  
Public Utility Assessment

**Case No. 2018-00295**  
County - Harrison  
**Page 38 of 110**  
Year: 2018  
**Garrett**  
Public Utility Form 11-A

Name of Utility

Louisville Gas and Electric Company  
Kent Blake, CFO  
PO Box 32010  
Louisville, KY 40232-2010

INSTRUCTIONS TO COUNTY AUDITOR: The County Auditor shall enter for taxation the assessed valuation of the public utility company's distributable property as shown below.

5/14/2018

Taxing District	DLGF Tax Dist Number	DLGF Distributable
BOONE TOWNSHIP	31003	\$4,999,670
Totals		\$4,999,670

This notice is certification only of the distributable assessment. The local assessment determination is the responsibility of the Township Assessors.

[1070]

**Case No. 2018-00295**  
**Attachement to Response to KIUC-1 Question No. 45**

State of Indiana  
Department of Local Government Finance  
Public Utility Assessment

County - Jefferson  
Year: 2018  
Public Utility Form 11-A  
**Page 39 of 110**  
**Garrett**

**Name of Utility**

Louisville Gas and Electric Company  
Kent Blake, CFO  
PO Box 32010  
Louisville, KY 40232-2010

**INSTRUCTIONS TO COUNTY AUDITOR:** The County Auditor shall enter for taxation the assessed valuation of the public utility company's distributable property as shown below.

5/14/2018

Taxing District	DLGF Tax Dist Number	DLGF Distributable
HANOVER TOWNSHIP	39002	\$12,720
MADISON TOWNSHIP	39006	\$8,480
MADISON CITY	39007	\$12,720
SALUDA TOWNSHIP	39012	\$6,360
<b>Totals</b>		<b>\$40,280</b>

This notice is certification only of the distributable assessment. The local assessment determination is the responsibility of the Township Assessors.

Total Dist Printed  
Louisville Gas and Electric Company  
[1070]

Total Distributable  
Assessment:  
**Garrett**  
\$21,059,890

**2018**

**PROPERTY**

**TAX**

**BILLS**

**PAID**



Return Tax Payment to Sheriff  
 FRANKIE KELTY  
 SHERIFF COUNTY  
 P O BOX 126  
 HARRODSBURG, KY 40330  
 County Clerk CHRIS HORN  
 Telephone 859-734-6310

Taxpayer Name: LOUISVILLE GAS & ELECTRIC CO  
 ATTN:  
 Address: C/O SCOTT WILLIAMS DIRECTOR CORP TAXDEP  
 PO BOX 32010  
 LOUISVILLE KY 40232 2010

Name of District County/School/Spcls	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi- plier	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi- plier	Total Real and Tangible Tax Due
REAL ESTATE CEXT	122,654.00	0.041000		50.29	0.080991		50.29
REAL ESTATE CNTY	122,654.00	0.118000		144.73	0.162600		144.73
REAL ESTATE HLTH	122,654.00	0.040000		49.06	0.040000		49.06
REAL ESTATE LIB	122,654.00	0.082000		100.58	0.082000		100.58
REAL ESTATE SOIL	122,654.00	0.007000		8.59			8.59
REAL ESTATE FIRE	122,654.00	0.060000		73.59	0.060000		73.59
SCHOOL REAL SCHL	122,654.00	0.665000		815.65	0.665000		815.65
TANGIBLE CEXT		0.041000		1,421,462.00	0.080991		1,151.26
TANGIBLE CNTY		0.118000		1,421,462.00	0.162600		2,311.30
TANGIBLE HLTH		0.040000		1,421,462.00	0.040000		568.58
TANGIBLE LIB		0.082000		1,421,462.00	0.082000		1,165.60
TANGIBLE FIRE		0.060000		1,421,462.00	0.060000		852.88
TANGIBLE SCHOOL SCHL		0.665000		1,421,462.00	0.665000		9,452.72

RECEIVED

DEC 27 2017

TAX DEPT.

Signed Chris Horn  
 County Clerk

Total Due: 16,744.83 ✓

Return Tax Payment to Sheriff  
 ROBERT BEARD  
 JEN COUNTY  
 203 WEST COURT ST  
 GREENSBURG, KY 42743  
 County Clerk BILLY JOE LOWE  
 Telephone 270-932-5386

Taxpayer Name: LOUISVILLE GAS & ELECTRIC  
 ATTN:  
 Address: C/O GREG GREG MEIMAN CORP. TAX DEPT.  
 PO BOX 32010  
 LOUISVILLE KY 40232 2010

Name of District County/School/Spcls	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi- plier	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi- plier	Tax Due Tangible	Total Real and Tangible Tax Due
REAL ESTATE AMB	8,305,351.00	\$ 0.099000		8,222.30		0.0990000			8,222.30
REAL ESTATE CEXT	8,305,351.00	0.052990		4,401.01		0.0719550			4,401.01
REAL ESTATE CNTY	8,305,351.00	0.104000		8,637.57		0.1040000			8,637.57
REAL ESTATE HLTH	8,305,351.00	0.034000		2,823.82		0.0340000			2,823.82
REAL ESTATE LIB	8,305,351.00	0.083000		6,893.44		0.1600000			6,893.44
REAL ESTATE SCH1	8,305,351.00	0.520000		43,187.83		0.5200000			43,187.83
TANGIBLE AMB		0.099000			5,695,061.00	0.0990000		5,638.11	5,638.11
TANGIBLE CEXT		0.052990			5,695,061.00	0.0719550		4,097.88	4,097.88
TANGIBLE CNTY		0.104000			5,695,061.00	0.1040000		5,922.86	5,922.86
TANGIBLE HLTH		0.034000			5,695,061.00	0.0340000		1,936.32	1,936.32
TANGIBLE LIB		0.083000			5,695,061.00	0.1600000		9,112.10	9,112.10
TANGIBLE SCHOOL SCH1		0.520000			5,695,061.00	0.5200000		29,614.32	29,614.32

**RECEIVED**  
 DEC 26 2017  
**TAX DEPT.**

Signed   
 County Clerk

Total Due: 130,487.56 ✓



PUBLIC SERVICE Attachment to Response to KIU  
 PROPERTY TAX STATEMENT  
 For County, School or Special Taxes  
 Assessment for Year 2017 Taxes

Tax Payment to Sheriff  
 CRAVENS SHERIFF  
 HENRY COUNTY  
 PO BOX 298  
 NEW CASTLE, KY 40050  
 County Clerk  
 Telephone

Taxpayer Name: LOUISVILLE GAS & ELECTRIC CO  
 ATTN:  
 Address: C/O SCOTT WILLIAMS, DIRECTOR  
 PO BOX 32010  
 LOUISVILLE KY 40232

Name of District County/School/Spcls	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi-plier	Tax Due	Assessed Value	Tangible Rate Per	Multi-plier	Tax Due	Total Real and Tangible Tax Due
				Real Estate	Tangible	\$100 Value		Tangible	
EAL EST CEXT	2,458,348.00	0.0470		1,155.42		0.0711			1,155.42
EAL EST CNTY	2,458,348.00	0.1170		2,876.27		0.1590			2,876.27
EAL EST HLTH	2,458,348.00	0.0400		983.34		0.0400			983.34
EAL EST LIB	2,458,348.00	0.0990		2,433.76		0.1375			2,433.76
EAL EST SOIL	2,458,348.00	0.0072		177.00					177.00
COMMON SCHOOL SCH1	1,975,834.00	0.7430		14,680.45		0.7430			14,680.45
MINENCE SCHOC SCH2	482,514.00	0.8160		3,937.31		0.8160			3,937.31
WATERSHED WS	464,026.00	0.0260		120.65					120.65
ANGIBLE CEXT		0.0470			330,900.00	0.0711		235.27	235.27
ANGIBLE CNTY		0.1170			330,900.00	0.1590		526.13	526.13
ANGIBLE HLTH		0.0400			330,900.00	0.0400		132.36	132.36
ANGIBLE LIB		0.0990			330,900.00	0.1375		454.99	454.99
COMMON SCHOOL SCH1		0.7430			246,063.00	0.7430		1,828.25	1,828.25
MINENCE SCHOC SCH2		0.8160			84,837.00	0.8160		692.27	692.27

RECEIVED  
 DEC 26 2017  
 TAX DEPT.

Signed Shanda E Archer  
 County Clerk

Total Due: 30,233.47

# 2017 Marion County Franchise Property Tax Statement

**Jimmy Clements**  
Marion County Franchise Sheri  
  
223 N. Spalding Ave  
Lebanon, Ky 40033

Bill Number: 175250  
District: Regular  
Location:  
Description: 2017 CERTIFICATION  
Map Number:  
Farm Acres: 0      Exemption: \$0.00      Deed:

If Paid in 30 days	NA	✓
If Paid in 60 days		30,105.19
Penalty 5% if paid after 60 days		31,610.45
21% Penalty		36,427.28

LOUISVILLE GAS & ELECTRIC CO  
C/O SCOTT WILLIAMS, DIR, CORP TAX  
PO BOX 32010  
LOUISVILLE KY 402322010

Amount Enclosed: \_\_\_\_\_

Check or Money Order Number: \_\_\_\_\_

Detach and return with check payable to Sheriff Jimmy Clements: When paying by mail, include a self-addressed stamped envelope for receipt

# 2017 Marion County Franchise Property Tax Statement

IF THIS TAX BILL SHOULD BE PAID BY MORTGAGE COMPANY OR NEW OWNER, PLEASE FORWARD TO RESPONSIBLE PARTY PROMPTLY.

**Jimmy Clements**  
Marion County Franchise Sheri  
  
223 N. Spalding Ave  
Lebanon, Ky 40033

Bill Number: 175250  
District: Regular  
Location:  
Description: 2017 CERTIFICATION  
Map Number:  
Farm Acres: 0      Exemption: \$0.00      Deed:

Description	Rate Per \$100	Assessed Value	Tax
COUNTY CO Real Estate 2017	0.0860	3,290,567	2,829.89
COUNTY CO Tang 2017	0.1090	394,285	429.77
SCHOOL SCH Real Estate 2017	0.6000	3,290,567	19,743.40
SCHOOL SCH Tang 2017	0.6000	394,285	2,365.71
Air Board(Real) 2017	0.0110	3,290,567	361.96
Air Board(Tang) 2017	0.0110	394,285	43.37
Health(Real) 2017	0.0300	3,290,567	987.17
Health(Tang) 2017	0.0300	394,285	118.29
Extension(Real) 2017	0.0303	3,290,567	997.04
Extension(Tang) 2017	0.0419	394,285	165.07
Library(Real) 2017	0.0560	3,290,567	1,842.72
Library(Tang) 2017	0.0560	394,285	220.80

Total Tax	30,105.19 ✓
-----------	-------------

LOUISVILLE GAS & ELECTRIC CO  
C/O SCOTT WILLIAMS, DIR, CORP TAX  
PO BOX 32010  
LOUISVILLE KY 402322010  
!2017175250!

Amount Due if:	
If Paid in 30 days	NA
If Paid in 60 days	30,105.19
Penalty 5% if paid after 60 days	31,610.45
21% Penalty	36,427.28

Return Tax Payment to Sheriff  
 WAM BUTCH KERRICK  
 WOODBINE COUNTY  
 516 HILLCREST DR STE 14  
 BRANDENBURG, KY 40108  
 County Clerk JUDY JORDAN  
 Telephone 270-422-2152

Taxpayer Name: LOUISVILLE GAS & ELECTRIC CO  
 ATTN:  
 Address: P O BOX 32010  
 LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Assessed Value	Tangible Rate Per \$100 Value	Multiplier	Tax Due Tangible	Total Real and Tangible Tax Due
REAL ESTATE CNSV	9,247,032.00	0.0080		739.76				739.76
REAL ESTATE CNTY	9,247,032.00	0.2160		19,973.59	0.3797			19,973.59
REAL ESTATE EXT	9,247,032.00	0.0340		3,143.99	0.0690			3,143.99
REAL ESTATE HLTH	9,247,032.00	0.0270		2,496.70	0.0283			2,496.70
REAL ESTATE LIB	9,247,032.00	0.0980		9,062.09	0.2000			9,062.09
REAL ESTATE SCHL	9,247,032.00	0.5240		48,454.45 ✓	0.5240			48,454.45
MEADE FD FIR1	8,845,234.00	0.0750		6,633.93 ✓	0.0250			6,633.93
CITY OF BRANDENBURG CIT1	571,725.00	0.1980		1,132.02 ✓	0.3871			1,132.02
CITY OF MULDRAL CIT2	401,798.00	0.1920		771.45 ✓	0.2747			771.45
ANGIBLE CNTY		0.2160		21,086,962.00	0.3797		80,065.09	80,065.09
ANGIBLE EXT		0.0340		21,086,962.00	0.0690		14,550.00	14,550.00
ANGIBLE HLTH		0.0270		21,086,962.00	0.0283		5,967.61	5,967.61
ANGIBLE LIB		0.0980		21,086,962.00	0.2000		42,173.92	42,173.92
ANGIBLE SCHL		0.5240		21,086,962.00	0.5240		110,495.68 ✓	110,495.68
MEADE FD FIR1		0.0750		20,718,792.00	0.0250		5,179.70 ✓	5,179.70
CITY OF BRANDENBURG CIT1		0.1980		741,469.00	0.3871		2,870.23 ✓	2,870.23
CITY OF MULDRAL CIT2		0.1920		368,170.00	0.2747		1,011.36 ✓	1,011.36

RECEIVED  
 DEC 26 2017  
 TAX DEPT.

Signed   
 County Clerk

Total Due: 354,721.57 ✓



2017 Hardin County Sheriff's Office Property Tax State

**John Ward**  
Hardin County Sheriff's Office S  
150 N Provident Way, Ste. 101  
Elizabethtown KY 42701  
Phone (270) 765-5133

Bill Number: 540  
District: 2017 Regular  
Location:  
Description:  
Map Number:  
Farm Acres: 0

Exemption: \$0.00 Deed:

2% Discount if Paid by N/A	██████████0
Face Amount by 01/31/18	46,744.90
5% Penalty if paid by N/A	██████████
21% Penalty if paid after N/A	██████████

LOUISVILLE GAS & ELECTRIC SO  
% S WILLIAMS - CORP TAX DEPT  
PO BOX 32010  
LOUISVILLE KY 40232

Amount Enclosed: \_\_\_\_\_

Check or Money Order Number: \_\_\_\_\_

Detach and return with check payable to Sheriff John Ward: When paying by mail, include a self-addressed stamped envelope for receipt.

2017 Hardin County Sheriff's Office Property Tax Statement

IF THIS TAX BILL SHOULD BE PAID BY MORTGAGE COMPANY OR NEW OWNER, PLEASE FORWARD TO RESPONSIBLE PARTY PROMPTLY.

**John Ward**  
Hardin County Sheriff's Office S  
150 N Provident Way, Ste. 101  
Elizabethtown KY 42701  
Phone (270) 765-5133

Bill Number: 540  
District: 2017 Regular  
Location:  
Description:  
Map Number:  
Farm Acres: 0 Exemption: \$0.00 Deed:

Description	Rate Per \$100	Assessed Value	Tax
COUNTY CO REAL EST 2017	0.1160	3,790,697	4,397.21
COUNTY CO TANGIBLE 2017	0.1210	1,611,884	1,950.38
CO SCHOOL CO SCH REAL ESTATE 2017	0.6290	3,636,081	22,870.95
CO SCHOOL CO SCH TANGIBLE 2017	0.6290	790,787	4,974.05
ETOWN SCH REAL EST 2017	0.8090	14,661	118.61
ETOWN SCH TANG 2017	0.8090	2,684	21.71
W POINT SCH REAL EST 17	1.0710	139,955	1,498.92
W POINT SCH TANG 2017	1.0710	818,413	8,765.20
HEALTH REAL ESTATE 2017	0.0220	3,790,697	833.95
HEALTH TANGIBLE 2017	0.0220	1,611,884	354.61
AG EXT REAL ESTATE 2017	0.0147	3,790,697	557.99
AG EXT TANGIBLE 2017	0.0214	1,611,884	344.46
SOIL CONSERVATION 2017	0.0015	3,790,697	56.86

**RECEIVED**

JAN 04 2018

LOUISVILLE GAS & ELECTRIC SO  
% S WILLIAMS - CORP TAX DEPT  
PO BOX 32010  
LOUISVILLE KY 40232  
!2017000540!

**TAX DEPT.**

Total Tax	██████████
Amount Due if:	██████████
2% Discount if Paid by N/A	██████████
Face Amount by 01/31/18	46,744.90 ✓
5% Penalty if paid by N/A	██████████
21% Penalty if paid after N/A	██████████

Return Tax Payment to Sheriff

**Hart County Sheriff**  
**Boston Hensley**  
 P.O. Box 206  
 Munfordville, KY. 42765

Taxpayer Name: LOUISVILLE GAS & ELECTRIC CO

ATTN:  
 Address: C/O SCOTT WILLIAMS, DIRECTOR, CORP TAX D  
 PO BOX 32010  
 LOUISVILLE KY 40232 2010

County Clerk  
 Telephone

Name of District County/School/Spcls	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi- plier	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi- plier	Tax Due Tangible	Total Real and Tangible Tax Due
REAL ESTATE AMB	251,012.00	0.0740		185.75		0.0900			185.75
REAL ESTATE CNTY	251,012.00	0.1060		266.07		0.1219			266.07
REAL ESTATE LIB	251,012.00	0.0880		220.89		0.1530			220.89
REAL HART SCHO SCH	251,012.00	0.5960		1,496.03		0.5960			1,496.03
TANGIBLE AMB		0.0740			7,599,248.00	0.0900		6,839.32	6,839.32
TANGIBLE CNTY		0.1060			7,599,248.00	0.1219		9,263.48	9,263.48
TANGIBLE LIB		0.0880			7,599,248.00	0.1530		11,626.85	11,626.85
TANGIBLE HART S SCH		0.5960			7,599,248.00	0.5960		45,291.52	45,291.52

Signed *Boston Hensley*  
 County Clerk

Total Due: 75,189.91 ✓

Return Tax Payment to Sheriff  
 VEN W SPARROW  
 OLDHAM COUNTY SHERIFF  
 100 W JEFFERSON ST; 2  
 LAGRANGE KY 40031  
 County Clerk JULIE K BARR  
 Telephone 502-222-9311

Taxpayer Name: LOUISVILLE GAS & ELECTRIC CO  
 ATTN: SCOTT WILLIAMS DIR CORP TAX  
 Address: P O BOX 32010

LOUISVILLE KY 40232 2010

Name of District County/School/Spcls	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi- plier	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi- plier	Total Real and Tangible Tax Due
REAL ESTATE AMB	20,370,007.00	0.047400		9,655.38	0.0474000		9,655.38
REAL ESTATE BLDG	20,370,007.00	0.224000		45,628.82	0.2240000		45,628.82
REAL ESTATE CNTY	20,370,007.00	0.089000		18,129.31	0.1180000		18,129.31
REAL ESTATE HLTH	20,370,007.00	0.025000		5,092.50	0.0250000		5,092.50
REAL ESTATE LIB	20,370,007.00	0.041000		8,351.70	0.0866000		8,351.70
REAL ESTATE SCHL	20,370,007.00	0.553000		112,646.14	0.5530000		112,646.14
TANGIBLE AMB		0.047400		51,356,324.00	0.0474000		24,342.90
TANGIBLE BLDG		0.224000		51,356,324.00	0.2240000		115,038.17
TANGIBLE CNTY		0.089000		51,356,324.00	0.1180000		60,600.46
TANGIBLE EXT		0.015000		51,356,324.00	0.0150000		7,703.45
TANGIBLE HLTH		0.025000		51,356,324.00	0.0250000		12,839.08
TANGIBLE LIB		0.041000		51,356,324.00	0.0866000		44,474.58
TANGIBLE SCHL		0.553000		51,356,324.00	0.5530000		284,000.47
FIRE - LA GRANGE FLA	3,704,026.00	0.100000		3,704.03	0.1000000		3,704.03
FIRE - PEWEE VAL FP	818,390.00	0.100000		818.39	0.1000000		818.39
FIRE - SO OLDHAM FS	4,107,005.00	0.090000		3,696.30	0.0900000		3,696.30
FIRE - BALLARDSV FB	1,716,953.00	0.100000		1,716.95	0.1000000		1,716.95
FIRE - NO OLDHAM FN	8,697,249.00	0.090000		7,827.52	0.0900000		7,827.52
FIRE - WORTHING FW	1,024,144.00	0.100000		1,024.14	0.1000000		1,024.14
FIRE - WESTPORT FWP	15,385.00	0.100000		15.38	0.1000000		15.38
FIRE - LA GRANGE FLA		0.100000		8,756,283.00	0.1000000		8,756.28
FIRE - PEWEE VAL FP		0.100000		1,098,369.00	0.1000000		1,098.37
FIRE - SO OLDHAM FS		0.090000		7,630,181.00	0.0900000		6,867.16
FIRE - BALLARDSV FB		0.100000		3,303,546.00	0.1000000		3,303.55
FIRE - NO OLDHAM FN		0.090000		27,668,661.00	0.0900000		24,901.79
FIRE - WORTHING FW		0.100000		1,551,801.00	0.1000000		1,551.80
FIRE - WESTPORT FWP		0.100000		1,121,664.00	0.1000000		1,121.66

Signed Julie K. Barr  
 County Clerk

Total Due: 814,906.28

RECEIVED  
 DEC 27 2017  
 TAX DEPT.

CAME TO HAND  
 STEVEN W. SPARROW  
 2017 DEC 21 PM 1:22  
 SHERIFF OLDHAM CO., KY





F-144

Metcalf County

Recipient Payment to: **PUBLIC SERVICE COMPANY**  
 RUDAL SHIRLEY  
 P.O BOX 371  
 EDMONTON KY 42129  
**PROPERTY TAX STATEMENT** 17-9  
 Assessment for 2017 Taxes

**PAYMENT INSTRUCTIONS**

In accordance with KRS 134.020, companies paying local property taxes for telecommunication service providers are entitled to a 2% discount if the bill is pd within 30 days. If paid after 30 days but within 60 days, the face amount of the bill is due. If paid after 60 days but within 90 days, a 5% penalty is charged. after 90 days, the bill should accrue a 10% penalty and applicable interest.

ADDRESS  
 Name: LOUISVILLE GAS & ELECTRIC CO  
 Street: C/O SCOTT WILLIAMS, DIRECTOR, CORP TAX DEPT  
 P O BOX 32010  
 LOUISVILLE, KY 40232-2010

PROPERTY CLASS	Rate Per \$100 Value				Assessed Value	County Tax	School Tax	Special Tax
REAL EST RATE	County	0.0900	School	0.5340	12,611,565	\$11,350.41	\$67,345.76	
TANGIBLE RATE	County	0.1000	School	0.5340	20,199,349	\$20,199.35	\$107,864.52	
Ambulance		0.0610		0.0600				\$0.00
Library		0.1130		0.1590				\$19,812.66
Education		0.1061		0.1273				\$46,368.03
So. Conservation		0.0150		0.0000				\$39,091.16
<b>TOTALS BY TAXING DISTRICT</b>						\$31,549.76	\$175,210.28	\$107,163.59

Signed *[Signature]* County Clerk  
 Payment Received by \_\_\_\_\_ Sheriff  
 Date \_\_\_\_\_ BY \_\_\_\_\_ Deputy  
**TOTAL TAX..... \$313,923.63** ✓  
 FACE AMOUNT \$313,923.63  
 PENALTY 10% if pd after 30 days \$345,315.99  
 10% Sheriff's Add On \$379,847.59  
 INTEREST \$  
**TOTAL TAX, PENALTY & INTEREST \$**



Return Tax Payment to Sheriff  
ARMSTRONG  
SHELBY COUNTY SHERIFF  
501 MAIN STREET  
SHELBYVILLE, KY 40065  
County Clerk SUE CAROLE PERRY  
Telephone 502-633-4410

Taxpayer Name: LOUISVILLE GAS & ELECTRIC  
ATTN: % SCOTT WILLIAMS DIRECTOR  
Address: CORPORATE TAX DEPARTMENT  
P. O. BOX 32010  
LOUISVILLE KY 40232

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Assessed Value	Tangible Rate Per \$100 Value	Multiplier	Total Real and Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Estate	Tangible	Tangible	Tangible	Tax Due
REAL ESTATE CNTY	9,637,822.00	0.1070		10,312.47	0.1050		10,312.47
REAL ESTATE CON	9,637,822.00	0.0100		963.78			963.78
REAL ESTATE EXT	9,637,822.00	0.0202		1,951.66	0.0200		1,951.66
REAL ESTATE HLTH	9,637,822.00	0.0375		3,614.18	0.0375		3,614.18
REAL ESTATE LAND	9,637,822.00	0.0300		2,891.35			2,891.35
REAL ESTATE LIB	9,637,822.00	0.0350		3,373.24	0.0350		3,373.24
REAL ESTATE SCHL	9,637,822.00	0.7310		70,452.48	0.7310		70,452.48 ✓
FIRE - SIMPSONVII FD2	8,668,688.00	0.1000		8,668.69	0.1000		8,668.69 ✓
FIRE - PEWEE VAL FD5	879,852.00	0.1000		879.85	0.1000		879.85 ✓
FIRE - BAGDAD FD8	89,281.00	0.1000		89.28			89.28 ✓
TANGIBLE CNTY		0.1070		26,322,065.00	0.1050	27,638.17	27,638.17
TANGIBLE EXT		0.0202		26,322,065.00	0.0200	5,264.41	5,264.41
TANGIBLE HLTH		0.0375		26,322,065.00	0.0375	9,870.77	9,870.77
TANGIBLE LIB		0.0350		26,322,065.00	0.0350	9,212.72	9,212.72
TANGIBLE SCHL		0.7310		26,322,065.00	0.7310	192,414.30	192,414.30 ✓
FIRE - SIMPSONVII FD2		0.1000		26,014,082.00	0.1000	26,014.08	26,014.08 ✓
FIRE - PEWEE VAL FD5		0.1000		299,664.00	0.1000	299.66	299.66 ✓
F SOUTH OLD FD9		0.0900		6,267.00	0.0900	5.64	5.64 ✓

Signed Sue Carole Perry  
County Clerk

Total Due: 373,916.73

RECEIVED  
DEC 26 2017  
TAX DEPT.

RECEIVED  
DEC 20 2017  
SHELBY CO. SHERIFF'S OFFICE

REMIT TO:  
 ANCHORAGE BOARD OF EDUCATION  
 11400 RIDGE ROAD  
 ANCHORAGE, KENTUCKY 40223

INVOICE #:	FY-18-16
PAYMENT DUE: UPON RECEIPT	

TAX BILL  
 BOARD OF EDUCATION OF ANCHORAGE, KENTUCKY  
 Under Assessment of Jefferson County Property Valuation Administrator  
 \*\*\*\*\*

Louisville Gas & Electric Co.  
 c/o Scott Williams, Director, Corp Tax Dept  
 P.O. Box 32010  
 Louisville, KY 40232-2010

DESCRIPTION OF PROPERTY	YEAR	VALUATION	TAX
Public Service Assessment based on Real Property	2017	877,405	\$ 8,616.12
Public Service Assessment based on Tangible Property	2017	926,918	\$ 9,102.33
<b>PAYMENT DUE UPON RECEIPT</b>		<b>TOTAL:</b>	<b>\$ 17,718.45</b>

TAX RATE: \$.982 PER \$100 VALUATION

**RECEIVED**  
 JUN 19 2018  
**TAX DEPT.**

1/16/2018  
 12:43 PM

Contact Information:  
 Jonathan Travis  
 Finance Officer  
 502-245-8927 ext. 0  
 jon.travis@anchorage.kyschools.us



# Jefferson County Kentucky 2017 Property Tax Notice

Date Issued 01/22/18



**Garrett**  
Col. John Aubrey  
Sheriff  
Jefferson County

Bill Number	Property ID Number	Type of Property
2171701	97-7000-0002-5250	REAL ESTATE

Owner of record

IF YOU HAVE QUESTIONS ABOUT YOUR PROPERTY TAXES  
PLEASE CALL THE APPROPRIATE OFFICE:  
2017 TAX BILL SHERIFF 574-5479  
ASSESSMENTS PVA OFFICE 574-6380  
URBAN SERV. DIST. LOUISVILLE 574-5479  
YOU CAN CHECK YOUR TAX INFO AT OUR WEBSITE WWW.JCSOKY.ORG

LOUISVILLE GAS & ELECTRIC COMPANY  
C/O SCOTT WILLIAMS, DIRECTOR  
CORP TAX DEPT  
PO BOX 32010  
LOUISVILLE KY 40232-2010

If Paid By: Balance Due:

01/22/18-02/22/18 55,428.12 (Gross Tax)  
02/23/18-04/15/18 67,068.01 (10%+10%)

CUST # 1172286

Taxes not paid by the last date shown are considered delinquent and may be subject to legal action.

Here's how we figured your gross tax:

Schedule / Description of Property				Taxable Assessment	Taxing Jurisdiction	Tax Rate/\$100	Gross Tax
Total				15342733	JTWN FRN R E	.1000	15,342.73 ✓
Dist	Block	Lot	Sublot	17078394	DMD FRN RE	.0745	12,723.40
97	7000	0002	5250	2626402	LK DML FRN R E	.1000	2,626.40 ✓
				3739697	HI-VIEW FRN R E	.1000	3,739.70 ✓
				6084503	HRDS/CRK FRN RE	.1000	6,084.50 ✓
				1936626	MCMAHAN FRAN RE	.1000	1,936.63 ✓
				6541628	FRN CRK FRAN RE	.1000	6,541.63 ✓
				6433131	LYNDON FRAN R E	.1000	6,433.13 ✓

**RECEIVED**  
JAN 29 2018  
**TAX DEPT.**

# Jefferson County Kentucky

## 2017 Property Tax Notice

Date Issued 01/22/18



Bill Number	Property ID Number	Type of Property
2171701	97-7000-0004-5250	REAL ESTATE

Owner of record

IF YOU HAVE QUESTIONS ABOUT YOUR PROPERTY TAXES  
PLEASE CALL THE APPROPRIATE OFFICE:  
2017 TAX BILL SHERIFF 574-5479  
ASSESSMENTS PVA OFFICE 574-6380  
URBAN SERV. DIST. LOUISVILLE 574-5479  
YOU CAN CHECK YOUR TAX INFO. AT OUR WEBSITE WWW.JCSOKY.ORG

LOUISVILLE GAS & ELECTRIC CO  
C/O SCOTT WILLIAMS, DIRECTOR  
CORP TAX DEPT  
PO BOX 32010  
LOUISVILLE KY 40232-2010

If Paid By: Balance Due:

01/22/18-02/22/18 1,779,090.36 (Gross Tax) ✓  
02/23/18-04/15/18 2,152,699.35 (10%+10%)

Here's how we figured your gross tax:

CUST # 918728

Taxes not paid by the last date shown are considered delinquent and may be subject to legal action.

Schedule / Description of Property				Taxable Assessment	Taxing Jurisdiction	Tax Rate/\$100	Gross Tax
Total				9994451	OKOLONA FRN R E	.1000	9,994.45 ✓
				82169021	P.R.P. FRN R E	.1000	82,169.02 ✓
Dist	Block	Lot	Sublot	18708664	MIDLTWN FRN R E	.1000	18,708.66 ✓
97	7000	0004	5250	16861402	WORTH. FRAN R E	.1000	16,861.40 ✓
				464286846	URBAN.SD FR RE	.3538	1,642,646.86 ✓
				5806645	ST. MATT. FR RE	.1500	8,709.97 ✓

RECEIVED  
JAN 29 2018  
TAX DEPT.

# Jefferson County Kentucky 2017 Property Tax Notice

Date Issued 01/22/18



Bill Number	Property ID Number	Type of Property
2171701	97-7000-0001-5250	REAL ESTATE

Owner of record

IF YOU HAVE QUESTIONS ABOUT YOUR PROPERTY TAXES  
PLEASE CALL THE APPROPRIATE OFFICE:  
2017 TAX BILL SHERIFF 574-5479  
ASSESSMENTS PVA OFFICE 574-6380  
URBAN SERV. DIST. LOUISVILLE 574-5479  
YOU CAN CHECK YOUR TAX INFO. AT OUR WEBSITE WWW.JCSOKY.ORG

LOUISVILLE GAS & ELECTRIC COMPANY  
C/O SCOTT WILLIAMS, DIRECTOR  
CORP TAX DEPT  
PO BOX 32010  
LOUISVILLE KY 40232-2010

If Paid By: Balance Due:

01/22/18-02/22/18 5,843,721.73 (Gross Tax)  
02/23/18-04/15/18 7,070,903.29 (10%+10%)

Here's how we figured your gross tax:

CUST # 1172286

Taxes not paid by the last date shown are considered delinquent and may be subject to legal action.

Schedule / Description of Property				Taxable Assessment	Taxing Jurisdiction	Tax Rate/\$100	Gross Tax
Total				3508590	CMP TYLR FRN RE	.1000	3,508.59 ✓
				5754845	EASTWD FRN R E	.1000	5,754.85 ✓
Dist	Block	Lot	Sublot	3517397	BUECHEL FRAN RE	.1000	3,517.40 ✓
97	7000	0001	5250	20545224	F'DALE FRAN R E	.1000	20,545.22 ✓
				1854757	ANC. FRAN R E	.1000	1,854.76 ✓
				239097	MOCK VLY. FR RE	.1525	364.62 ✓
				702640873	METRO FRN REAL	.1235	867,761.48 ✓
				701763467	JCPS FRN REAL	.7040	4,940,414.81 ✓

RECEIVED

JAN 29 2018

TAX DEPT.

# Jefferson County Kentucky 2017 Property Tax Notice

Date Issued 01/22/18



Bill Number	Property ID Number	Type of Property	IF YOU HAVE QUESTIONS ABOUT YOUR PROPERTY TAXES PLEASE CALL THE APPROPRIATE OFFICE: ASSESSMENTS: PVA OFFICE 574-6380 2017 TAX BILL SHERIFF 574-5479 URBAN SERVICE DIST LOUISVILLE 574-5479
2171701	86-605250	PERSONAL	

Owner of record

LOUISVILLE GAS & ELECTRIC CO  
C/O SCOTT WILLIAMS, DIRECTOR  
CORP TAX DEPT  
PO BOX 32010  
LOUISVILLE KY 40232-2010

If Paid By:	Balance Due:
02/22/18	9,756,170.17 (Gross Tax)
04/15/18	1,804,965.93 (10%+10%)

Here's how we figured your gross tax:

CUST # 372064

Taxes not paid by the last date shown are considered delinquent and may be subject to legal action.

Schedule / Description of Property	Taxable Assessment	Taxing Jurisdiction	Tax Rate/\$100	Gross Tax
19 Franchise Tax	21,299,821	Jeffersontown Fire District	.1000	21,299.82 ✓
19 Franchise Tax	5,377,614	Camp Taylor Fire District	.1000	5,377.61 ✓
19 Franchise Tax	21,892,398	Okolona Fire District	.1000	21,892.40 ✓
19 Franchise Tax	9,882,885	Eastwood Fire District	.1000	9,882.89 ✓
19 Franchise Tax	8,903,758	Lake Dreamland Fire District	.1000	8,903.76 ✓
19 Franchise Tax	63,638,232	Pleasure Ridge Park Fire Dist.	.1000	63,638.23 ✓
19 Franchise Tax	5,972,691	Highview Fire District	.1000	5,972.69 ✓
19 Franchise Tax	8,505,617	Harrods Creek Fire District	.1000	8,505.62 ✓
19 Franchise Tax	32,723,294	Middletown Fire District	.1000	32,723.29 ✓
19 Franchise Tax	2,400,478	McMahan Fire Protection	.1000	2,400.48 ✓
19 Franchise Tax	17,939,294	Fern Creek Fire District	.1000	17,939.29 ✓
19 Franchise Tax	12,774,424	Lyndon Fire District	.1000	12,774.42 ✓
19 Franchise Tax	6,250,469	Buechel Fire District	.1000	6,250.47 ✓
19 Franchise Tax	11,384,267	Worthington Fire District	.1000	11,384.27 ✓
19 Franchise Tax	23,424,067	Fairdale Fire District	.1000	23,424.07 ✓
19 Franchise Tax	25,103,367	Anchorage Fire District	.1000	25,103.37 ✓
19 Franchise Tax	445,799,626	Urban Service District	.5660	2,523,225.88 ✓
19 Franchise Tax	9,335,882	St. Mathews Fire District	.1500	14,003.82 ✓
19 Franchise Tax	68,021	Mockingbird Valley	.1525	103.73 ✓
19 Franchise Tax	798,607,996	Jefferson County	.1660	1,325,689.27 ✓
19 Franchise Tax	797,681,078	Jefferson Co. Public Schools	.7040	5,615,674.79 ✓

**RECEIVED**  
JAN 29 2018  
**TAX DEPT.**

Amount paid to date: \$ 5.00

55,428.12  
1,779,090.34  
5,843,721.73  
9,754,170.17  

---

\$17,434,410.38



JEFFER 022118  
 2.21.18

**DISBURSEMENT REQUEST**

For Charitable Contributions / Company Sponsorships Use The Community Investments & Sponsorships Payment Request Form  
 (Corporate Policy & Procedures are on Intranet)

Specify Company:

LG&E and KU Services Company (Servco)  
 LG&E and KU Capital Corp.

Kentucky Utilities Company  
 Louisville Gas & Electric Company (Utility)

LG&E and KU Energy LLC

SUPPLIER NAME: Jefferson County Clerk  
 REMITTANCE ADDRESS: 527 W. Jefferson  
 Louisville KY 40202

DUE DATE:

SPECIAL INSTRUCTIONS: Please call Ellis Stump at X3611 when ready for pickup

**INITIAL DISTRIBUTION**

PROJECT	TASK	EXP TYPE	EXP ORG	AMOUNT
X98376625	239033	0699	006250	\$28,696.25
X98388625	165100	0699	006250	\$28,505.00
<b>TOTAL</b>				<b>\$56,401.25</b>

PREPARER SIGNATURE: *Ellis Stump* DATE: 2/21/2018  
 APPROVER SIGNATURE: *[Signature]* DATE: 2/21/2018  
 APPROVER TITLE: Mgr Transportation

**REASON FOR EXPENDITURE:**

Line 1 - 2018 Property Taxes for March Truck Renewals  
 Line 2 - License and Registration for March renewals (renewed thru 3/19)

Revised 12/2013

2/21/2018

Equipment ID	Property Tax	License
7601	29.43	21
7603	52.84	21
7605	73.84	21
7606	73.84	21
7610	79.41	21
7611	78.22	21
7614	63.59	21
7615	61.79	21
7619	66.06	21
7620	57.65	39.5
7621	107.5	21
7623	168.14	169.5
7624	209.58	59.5
7625	245	169.5
7626	245	169.5
7627	688.22	1443.5
7638	81.08	21
7639	81.08	21
7640	177.35	21
7641	76.86	21
7642	192.67	169.5
7643	130.01	21
7645	97.29	21
7649	135.47	169.5
7657	128.8	21
7659	218.88	21
7660	218.88	21
7661	183.46	21
7662	208.97	21
7663	295.14	21
7665	245	169.5
7668	208.97	21
7671	336.58	21
7675	353.09	21
7681	269.02	21
7684	69.36	21
7686	336.58	21
7688	1214.73	1443.5
7689	387.05	169.5
7690	236.3	39.5
7922	92.48	169.5
7923	69.36	21
7924	83.48	21
7929	57.95	21
7930	83.48	21
7933	208.97	21

7934	103.29	21
7938	97.89	21
7939	97.89	21
7940	73.27	21
7941	142.92	21
	9293.71	5179.5

Equipment ID	Life Cycle Status Code ID	Property Tax	License
4403	A	330.28	1040.5
4802	A	143.99	169.5
4824	A	858.09	1443.5
4825	A	858.09	1443.5
4828	A	383.12	483.5
4847	A	2163.3	1443.5
4849	A	1997.02	1443.5
4853	A	1997.02	1443.5
4854	A	2163.3	1443.5
4855	A	2272.83	1443.5
5249	A	126.79	483.5
5251	A	152.25	702.5
5340	A	86.77	21
5353	A	111.4	141.5
5365	A	69.66	141.5
5408	A	89.48	21
5467	A	121.91	141.5
5488	A	57.95	21
5685	A	384.32	59.5
5819	A	40.53	21
5824	A	121	141.5
5881	A	136.32	141.5
5915	A	119.8	21
5916	A	95.18	21
5946	A	141.72	21
5960	A	103.29	21
		15125.41	13919

Equipment ID	Life Cycle Status Code ID	Property Tax	License
1151	A	315.87	1443.5
1152	A	204.17	169.5
1153	A	559.07	702.5
1912	A	209.98	29.5
2467	A	32.53	309.5
2533	A	58.87	1040.5
6049	A	148.33	21
6132	A	180.15	21
6144	A	180.15	141.5
6145	A	180.15	141.5
6157	A	166.04	21
6226	A	205.67	21
6232	A	226.69	21
624	A	30.03	225.5
6283	A	103.29	21
6552	A	125.51	21
6560	A	148.33	21
6595	A	180.15	141.5
6665	A	189.46	21
6717	A	184.95	21
722	A	30.03	169.5
734	A	42.42	702.5
7700	A	177.16	21
C68	A	3.38	21
D02	A	64.16	1443.5
D63	A	44.2	169.5
E51	A	75.94	141.5
E57	A	66.06	21
F03	A	24.74	21
F12	A	79.5	21
F23	A	74.75	21
G11	A	32.53	59.5
G21		132.87	39.5
		4477.13	7406.5



## Attachment to Response to KIUC-1 Question No. 45

Equipment ID	License Number	Life Cycle Status Code ID	Property Tax	License
4610	227478	A	330.28	702.5
4612	644367	A	615.52	1443.5
4718	251654	A	378.32	1283.5
4807	227480	A	336.28	702.5
4810	229409	A	402.34	1040.5
4811	227533	A	411.35	702.5
4812	227530	A	411.35	702.5
4813	227532	A	411.35	702.5
4814	227531	A	411.35	702.5
4818	333338	A	636.53	1443.5
4826	313130	A	571.08	483.5
4827	313131	A	482.08	483.5
4832	622460	A	543.46	1443.5
4833	622197	A	588.71	1443.5
4835	622459	A	543.46	1443.5
4836	644368	A	543.46	1443.5
4839	644369	A	543.46	1443.5
4840	337099	A	543.46	1443.5
4841	336760	A	543.46	1443.5
4842	697259	A	431.16	169.5
4843	644370	A	575.89	1443.5
4844	712606	A	431.16	169.5
4845	697653	A	431.16	169.5
4846	697573	A	431.16	169.5
4848	313142	A	2013.91	483.5
4850	697874	A	431.16	169.5
4851	713227	A	431.16	169.5
4852	713062	A	431.16	169.5
4856	644371	A	575.89	1443.5
4857	697652	A	431.16	169.5
4858	697569	A	431.16	169.5
4859	315274	A	513.44	483.5
4860	697258	A	431.16	169.5
4861	697568	A	431.16	169.5
4862	697875	A	431.16	169.5
4863	712632	A	431.16	169.5
4868	315272	A	1637.2	483.5
4869	319502	A	1245.2	702.5
4870	319460	A	1245.2	702.5
4871	319503	A	1245.2	702.5
4872	319493	A	1245.2	702.5
4873	319523	A	1245.2	702.5
4874	319504	A	1245.2	702.5
4875	319505	A	1245.2	702.5
4876	319459	A	1245.2	702.5
4877	319506	A	1245.2	702.5
4878	319524	A	1245.2	702.5
			32620.71	34063.5

Equipment ID	License Number	Life Cycle Status Code ID	Property Tax	License
6173	332958	A	353.7	1443.5
6182	315266	A	336.28	483.5
6195	333343	A	490.81	1443.5
6225	585784	A	279.54	169.5
6313	635675	A	196.85	169.5
6320	304062	A	375.92	225.5
6341	663843	A	497.42	169.5
6342	663844	A	497.42	169.5
6357	596654	A	242.3	59.5
6360	648760	A	310.46	169.5
6409	662712	A	295.14	59.5
6422	667474	A	473.19	169.5
6454	662970	A	295.14	59.5
6455	662971	A	353.7	59.5
6473	662967	A	353.09	59.5
6484	662972	A	353.09	59.5
6485	662973	A	353.09	59.5
6486	662974	A	353.09	59.5
8018	710190	A	371.72	59.5
8019	681441	A	371.72	59.5
8020	710189	A	371.72	59.5
8031	731490	A	438.37	169.5
8042	739169	A	371.72	59.5
8043	739173	A	371.72	59.5
8044	739174	A	371.72	59.5
8046	731491	A	438.37	169.5
8047	731492	A	438.37	169.5
8050	681197	A	362.92	59.5
8056	738673	A	371.72	59.5
8074	738676	A	371.72	59.5
8075	738677	A	371.72	59.5
8078	739167	A	371.72	59.5
8079	739168	A	371.72	59.5
8080	751589	A	438.37	169.5
8089	739177	A	429.66	59.5
8102	739565	A	451.58	59.5
8105	788649	A	498.21	169.5
8114	739553	A	451.58	59.5
8115	789317	A	271.21	169.5
8116	789318	A	271.21	169.5
8117	789319	A	271.21	169.5
8120	739576	A	451.58	59.5
8121	803141	A	451.58	59.5
8126	789320	A	624.82	169.5
8127	789153	A	624.82	169.5
8128	789154	A	624.82	169.5



8129	789022	A	624.82	169.5
8132	808962	A	498.24	169.5
8139	808322	A	501.18	169.5
8144	808323	A	506.29	169.5
8145	808365	A	498.25	169.5
8148	808326	A	461.18	169.5
8149	808364	A	461.18	169.5
			21588.97	9151.5

Equipment ID	License Number	Life Cycle Status Code ID	Property Tax	License
3010	A08186	A	0	34
4611	250073	A	330.28	702.5
4829	314276	A	456.19	483.5
4864	690569	A	431.16	169.5
4881	808739	A	1351.13	169.5
4884	808913	A	1351.13	169.5
4886	808914	A	1351.13	169.5
6196	A24043	A	0	34
6262	A31238	A	0	8
7602			0	8
7607	200891	A	58.23	169.5
7617	473927	A	57.24	21
7698	A62400	A	0	34
7919	A08188	A	0	34
11N	559062	A	2.4	12
11P	558477	A	2.4	12
11Q	558475	A	2.4	12
11R	558476	A	2.4	12
12K	501744	A	152.66	17
18X	89619	A	53.45	17
63X	313162	A	2425.38	483.5
B80	249185	A	30.13	483.5
E54	A08187	A	0	34
7701	814688	A	213.48	21
7702	814687	A	132.41	21
7703	814684	A	139.32	21
7704	814685	A	162.74	21
7705	814686	A	162.74	21
			8868.4	3394.5

Sherry S. Conner

Mayor

# City of Shively

March 9, 2018

Council Members

Chester Burrell

Tiffany Burton

Beverly Chester-Burton

Maria Johnson

Shanell Thompson

Wendell Vincent

Louisville Gas & Electric Co.  
C/o Scott Williams, Dir., Corp. Tax Dept.  
Attn: Chad Clements  
PO Box 32010  
Louisville KY 40232-2010

Re: 2017 Public Service Property Tax Bill  
2017 Tax Rate for Real Property .339  
2017 Tax Rate for Personal Property .363

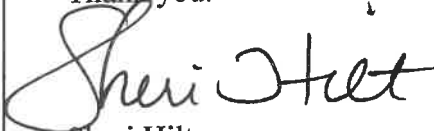
<u>Assessed</u>	<u>Tax Due</u>	<u>If Paid By</u>
3,633,395.00	\$12,317.21 ✓	April 9, 2018
3,633,395.00	\$12,933.07	May 9, 2018*
3,633,395.00	\$13,548.93	June 9, 2018**
<b>(Real Property)</b>		
8,501,040.00	\$30,858.77 ✓	April 9, 2018
8,501,040.00	\$32,401.70	May 9, 2018*
8,501,040.00	\$33,944.64	June 9, 2018**
<b>(Personal Property)</b>		
	43,175.98 ✓	
<b>Total Amount Due</b>	<b>\$47,493.57</b>	<b>IF PAID BY APRIL 9, 2018</b>

\*5% penalty

\*\*10% penalty

If you have any questions, please call.

Thank you.



Sheri Hilt  
Tax Collector



3920 Dixie Hwy. • Shively, Kentucky 40216

Phone: 502-449-5000 • Fax: 502-449-5004

www.shivelyky.gov

Return Tax Payment to Sheriff  
 NIE TINNELL  
 BULLITT COUNTY  
 PO BOX 205  
 SHEPHERDSVILLE, KY 40165  
 County Clerk KEVIN MOONEY  
 Telephone 502-543-2513

Taxpayer Name: LOUISVILLE GAS & ELECTRIC CO  
 ATTN: %SCOTT WILLIAMS, DIR CORP TAX  
 Address: GREG MEIMAN CORP TAX DEPT  
 P.O. BOX 32010  
 LOUISVILLE KY 40232 2010

Name of District County/School/Spcls	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi- plier	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi- plier	Tax Due Tangible	Total Real and Tangible Tax Due
MT WASHINGTON FD3	5,289,447.00	0.1000		5,289.45		0.1000			5,289.45 ✓
SOUTHEAST FIRE DFD2	756,293.00	0.1000		756.29		0.1000			756.29 ✓
ZONETON FIRE DIS FD4	7,150,457.00	0.1000		7,150.46		0.1000			7,150.46 ✓
NICHOLS FIRE DIS FD1	491,399.00	0.1000		491.40		0.1000			491.40 ✓
TANGIBLES CNTY		0.0999			15,713,780.00	0.0999		15,698.07	15,698.07
TANGIBLES EXT		0.0099			15,713,780.00	0.0136		2,133.93	2,133.93
TANGIBLES HLTH		0.0240			15,713,780.00	0.0240		3,771.31	3,771.31
TANGIBLES LIB		0.0690			15,713,780.00	0.0700		10,999.65	10,999.65
TANGIBLES SCHL		0.7140			15,713,780.00	0.7140		112,196.39	112,196.39 ✓
TANG MT WASHINI FD3		0.1000			1,828,341.00	0.1000		1,828.34	1,828.34 ✓
TANG SE FIRE FD2		0.1000			24,759.00	0.1000		24.76	24.76 ✓
TANG ZONETON FI FD4		0.1000			7,463,681.00	0.1000		7,463.68	7,463.68 ✓
TANG NICHOLS FI FD1		0.1000			1,434,705.00	0.1000		1,434.70	1,434.70 ✓
REAL ESTATE CNTY	17,358,698.00	0.0999		16,820.58		0.0999			16,820.58
REAL ESTATE EXT	17,358,698.00	0.0099		1,716.78		0.0136			1,716.78
REAL ESTATE HLTH	17,358,698.00	0.0240		4,166.09		0.0240			4,166.09
REAL ESTATE LIB	17,358,698.00	0.0690		11,977.50		0.0700			11,977.50
REAL ESTATE SCHL	17,358,698.00	0.7140		123,941.10		0.7140			123,941.10

Signed Kevin Mooney  
 County Clerk

Total Due: 327,860.48 ✓



**CITY OF ANCHORAGE  
2017 FRANCHISE TAX BILL**

Billed to: **LOUISVILLE GAS & ELECTRIC CO  
C/O SCOTT WILLIAMS, DIRECTOR, CORP TAX DEPT.  
PO BOX 32010  
LOUISVILLE, KY 40232-2010**

Invoice Number: 2018-08	Invoice Date: 03/30/2018	Terms: Net 30 Days
-------------------------	--------------------------	--------------------

ASSESSMENT	TAX RATE	DESCRIPTION OF TAX	AMOUNT DUE
25,103,367	\$0.366	2017 Public Service Company Tax (franchise tax): assessment certified by the Revenue Cabinet City Tax, <u>TANGIBLE PROPERTY</u>	\$91,878.32 ✓
1,854,757	\$0.366	2017 Public Service Company Tax (franchise tax): assessment certified by the Revenue Cabinet City Tax, <u>REAL PROPERTY</u>	\$6,788.41 ✓
25,103,367	\$0.085	2017 Public Service Company Tax (franchise tax): assessment certified by the Revenue Cabinet Ambulance Tax <u>TANGIBLE PROPERTY</u>	\$21,337.86 ✓
1,854,757	\$0.085	2017 Public Service Company Tax (franchise tax): assessment certified by the Revenue Cabinet Ambulance Tax <u>REAL PROPERTY</u>	\$1,576.54 ✓
<b>TOTAL</b>			<b>\$121,581.13</b> ✓
<b>TOTAL DUE BY 04/30/2018 discount</b>			<b>\$120,365.32</b>
<b>TOTAL DUE BY 05/30/2018</b>			<b>\$121,581.13</b>
<b>TOTAL DUE BY 06/30/2018</b>			<b>\$122,796.94</b>
Payments received after 06/30/2018 will be assessed 1% interest per month and a 25% penalty after 120 days.			
Please note discount, interest, and penalty rates are pursuant to City of Anchorage Ordinance not KRS 134.015			

Attachment to Response to KIUC-1 Question No. 45

Taxpayer Name: LOUISVILLE GAS & ELECTRIC CO

ATTN:

Address: C/O SCOTT WILLIAMS, DIR, CORP TAX DEPT

PO BOX 32010

LOUISVILLE

Garrett  
KY 40232 2010

Return Tax Payment to Sheriff  
CHARLES KELTON  
KIMBLE COUNTY SHERIFF  
PO BOX 56  
LEITCHFORD KY 40006  
Clerk TINA R BROWNING  
Telephone 502-255-7174

Time of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multiplier	Tax Due Tangible	Total Real and Tangible Tax Due
AL ESTATE CNTY	39,344,324.00	0.078000	✓	30,688.57		0.078000			30,688.57
AL ESTATE EXT	39,344,324.00	0.042000	✓	16,524.62		0.058598			16,524.62
AL ESTATE HLTH	39,344,324.00	0.040000	✓	15,737.73		0.040000			15,737.73
AL ESTATE LIB	39,344,324.00	0.119000	✓	46,819.75		0.149100			46,819.75
AL ESTATE SCHL	39,344,324.00	0.706000	✓	277,770.93		0.706000			277,770.93
WATERSHED DIST. WSHD	111,804.00	0.026000	✓	29.07					29.07
WATERSHED DIST. WSHD					20,994,314.00	0.078000	✓	16,375.56	16,375.56
WATERSHED DIST. WSHD					20,994,314.00	0.058598	✓	12,302.25	12,302.25
WATERSHED DIST. WSHD					20,994,314.00	0.040000	✓	8,397.73	8,397.73
WATERSHED DIST. WSHD					20,994,314.00	0.149100	✓	31,302.52	31,302.52
WATERSHED DIST. WSHD					20,994,314.00	0.706000	✓	148,219.86	148,219.86

Total Due - 604,168.59 ✓  
payment 12-20-17 500,000.00 ✓

Due now - 104,168.59 ✓

# CITY OF SHEPHERDSVILLE

## TAX BILL

**LOUISVILLE GAS & ELECTRIC CO**

**C/O Scott Williams**

**P.O. BOX 32010**

**LOUISVILLE, KENTUCKY 40232-2010**

**TAX YEAR 2017**

Real Property Assessment		Tangible Assessment	Total Assessment
\$ 3,671,102.00		\$ 4,962,293.00	\$ 8,633,395.00
13.9 per 100	Tax rate	13.6 per 100	
\$ 36,711.02	Assessment /100	\$ 49,622.93	
<del>\$ 5,102.83</del>	Face Amount	<del>\$ 6,748.72</del>	
\$ 102.06	2% Discount	\$ 134.97	

<b>Face amount due by 9/18/18</b>	<b>\$ 11,851.55</b>
<b>Discount amount due by:</b>	
<b>8/18/2018</b>	<b>\$ 11,614.52</b>
<b>Penalty due after:</b>	
<b>9/18/2018</b>	<b>\$ 13,036.71</b>

PLEASE REMIT TO :

CITY OF SHEPHERDSVILLE  
PO BOX 400  
SHEPHERDSVILLE KY 40165

JEFFER082318

DISBURSEMENT REQUEST

(Corporate Policy & Procedures are on Intranet)

Specify Company:

LG&E and KU Services Company (Servco)  
LG&E and KU Capital Corp.

X  Kentucky Utilities Company  
 Louisville Gas & Electric Company (Utility)

AUG 23 2018

LG&E and KU Energy LLC

SUPPLIER NAME: Jefferson County Clerk

Vendor #14741

REMITTANCE ADDRESS: 527 W. Jefferson

Louisville KY 40202

DUE DATE:

12/31/18

SPECIAL INSTRUCTIONS: Please call Ellie Stump ext. 3811 for pickup

PROJECT	TASK	EXP TYPE	EXP ORG	AMOUNT
X98378625	236033	0699	006250	\$63,685.18
X98383625	165100	0699	006250	\$4,536.00
TOTAL				\$68,221.18

PREPARER SIGNATURE: *Ellie Stump*      DATE: 8/23/2018  
 APPROVER SIGNATURE: *[Signature]*      DATE: 8/23/2018  
 APPROVER TITLE: Mgr Transportation

REASON FOR EXPENDITURE:

Line 1 - 2018 Property Taxes for Setp. Renewals (renewed thru 9/19)  
 Line 2 - License and Registration for September renewals (renewed thru 9/19)



Equipment ID	Tax Due	Registration Fee
6355	263.63	21
6356	263.63	21
6363	237.21	21
6371	295.14	21
6375	263.63	21
6376	263.63	21
6377	263.63	21
6380	263.63	21
6387	160.34	21
6389	160.34	21
6392	263.63	21
6393	263.63	21
6394	263.63	21
6395	160.34	21
6397	160.34	21
6398	263.63	21
6399	160.34	21
6400	160.34	21
6401	160.34	21
6402	160.34	21
6403	160.34	21
6404	160.34	21
6405	160.34	21
6406	263.63	21
6407	180.45	21
6408	287.94	21
6411	353.7	21
6413	263.63	21
6414	263.63	21
6415	263.63	21
6416	263.63	21
6417	263.63	21
6418	263.63	21
6419	263.63	21
6421	263.63	21
6426	337.18	21
6427	301.15	21
6428	301.15	21
6429	301.15	21
6430	301.15	21
6431	301.15	21
6432	301.15	21
6433	301.15	21
6434	301.15	21
6435	180.45	21
6437	180.45	21

6438	180.45	21
6440	301.15	21
6441	353.7	21
6442	353.7	21
6443	353.7	21
6445	353.7	21
6446	280.73	21
6448	280.73	21
6449	295.14	21
6450	353.7	21
6451	180.45	21
6452	301.15	21
6453	301.15	21
6457	180.45	21
6458	180.45	21
6460	353.7	21
6461	353.7	21
6462	353.7	21
6463	353.7	21
6464	353.7	21
6465	353.7	21
6466	353.7	21
6467	353.7	21
6468	353.7	21
6469	280.73	21
6470	243.02	21
6471	243.02	21
6472	243.02	21
6474	371.72	21
6475	301.15	21
6476	301.15	21
6477	301.15	21
6478	301.15	21
6479	301.15	21
6480	301.15	21
6481	301.15	21
6482	301.15	21
6483	180.45	21
6487	180.45	21
6488	353.09	21
6489	301.15	21
6490	301.15	21
6491	301.15	21
6492	301.15	21
6493	301.15	21
6494	180.45	21
6495	180.45	21

6496	316.16	21
6498	301.15	21
6499	301.15	21
6851	353.7	21
6852	353.7	21
6857	183.49	21
6885	257.06	21
6888	183.49	21
6889	183.49	21
6995	314.07	21
7650	99.39	21
7669	295.14	21
8000	301.15	21
8001	301.15	21
8002	301.15	21
8003	301.15	21
8004	301.15	21
8005	301.15	21
8006	301.15	21
8007	301.15	21
8008	180.45	21
8009	180.45	21
8010	335.15	21
8011	282.84	21
8012	301.15	21
8013	200.57	21
8014	353.09	21
8016	269.02	21
8017	269.02	21
8021	314.07	21
8022	314.07	21
8023	314.07	21
8024	314.07	21
8025	314.07	21
8026	269.02	21
8027	269.02	21
8028	269.02	21
8029	314.07	21
8030	314.07	21
8032	269.02	21
8033	269.02	21
8034	269.02	21
8035	269.02	21
8036	269.02	21
8037	269.02	21
8038	269.02	21
8039	269.02	21

8040	269.02	21
8041	269.02	21
8045	269.02	21
8048	253.11	21
8049	353.09	21
8051	269.02	21
8052	371.72	21
8053	371.72	21
8054	371.72	21
8055	371.72	21
8057	314.07	21
8058	314.07	21
8059	314.07	21
8060	353.4	21
8061	314.07	21
8062	269.02	21
8063	269.02	21
8064	314.07	21
8065	267.53	21
8066	267.53	21
8067	267.53	21
8068	269.02	21
8069	269.02	21
8070	269.02	21
8071	304.15	21
8076	269.02	21
8077	269.02	21
8081	238.1	21
8082	269.02	21
8083	285.54	21
8084	363.31	21
8085	395.43	21
8086	302.95	21
8087	302.95	21
8088	424.2	21
8090	302.95	21
8091	314.07	21
8092	302.95	21
8093	302.95	21
8094	302.95	21
8095	302.95	21
8096	302.95	21
8097	451.58	21
8098	451.58	21
8099	451.58	21
8100	424.2	21
8101	435.82	21

8103	348.29	21	
8106	348.29	21	
8107	348.29	21	
8108	348.29	21	
8109	451.58	21	
8110	451.58	21	
8111	451.58	21	
8113	236	21	
8118	362.11	21	
8119	302.95	21	
8124	302.95	21	
8125	451.58	21	
8130	451.58	21	
8134	302.95	21	
8135	348.29	21	
8136	451.58	21	
8137	302.95	21	
8140	302.95	21	
8141	387.82	21	
8142	348.29	21	
8143	348.29	21	
8146	302.95	21	
8150	424.85	21	
8151	321.47	21	
8152	424.85	21	
8157	390.97	21	
8160	369.03	21	
8161	369.03	21	
8511	302.95	21	
	63685.18	4536	68221.18

# SPRING TREASURER'S COPY

Printed: 03/20/2018 9:55 AM

RETURN THIS PORTION WITH YOUR PAYMENT - ADD PENALTY AFTER DUE DATE

A

\*APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010\*

TAX ID NUMBER 002-00712-00	DUPLICATE NUMBER 991530	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 31-21-16-200-002.013-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718		



002-00712-00 LEASED FROM C.F.C.

Acres: 0

Net Property Tax Spring: 151.34  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00  
 Penalty & Fees: 0.00

Other Assessments  
 Current Tax: 0.00  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00

C.F.C. Inc.  
 Attn: Tax Dept PO Box 32010  
 Louisville KY 40232

Less Spring Payments: 0.00

**Amount Due By 05/10/2018: 151.34**

# FALL TREASURER'S COPY

Printed: 03/20/2018 9:55 AM

RETURN THIS PORTION WITH YOUR PAYMENT - ADD PENALTY AFTER DUE DATE

B

\*APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010\*

TAX ID NUMBER 002-00712-00	DUPLICATE NUMBER 991530	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 31-21-16-200-002.013-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718		



002-00712-00 LEASED FROM C.F.C.

Acres: 0

Net Property Tax Fall: 151.34  
 Penalty & Fees: 0.00

Other Assessments  
 Current Tax: 0.00

C.F.C. Inc.  
 Attn: Tax Dept PO Box 32010  
 Louisville KY 40232

Less Fall Payments: 0.00

**Amount Due By 11/13/2018: 151.34**

# TAXPAYER'S SUMMARY COPY

Printed: 03/20/2018 9:55 AM

brooklynl

RETAIN THIS PORTION FOR YOUR RECORDS

C

\*APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010\*

TAX ID NUMBER 002-00712-00	DUPLICATE NUMBER 991530	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 31-21-16-200-002.013-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718		

Property Address: Kintner Bottom Road, Laconia IN 47135

Total Net Property Tax: 302.68  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00  
 Penalty & Fees: 0.00

Other Assessments  
 Current Tax: 0.00  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00

C.F.C. Inc.  
 Attn: Tax Dept PO Box 32010  
 Louisville KY 40232

Less Payments Received: 0.00

**Current Account Balance: 302.68**

ENCLOSE SELF-ADDRESSED STAMPED ENVELOPE FOR RETURN RECEIPT.

MAKE CHECKS PAYABLE TO: HARRISON COUNTY TREASURER

SEE PENALTY CALCULATION SCHEDULE ON BACK

# SPRING TREASURER'S COPY

APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010\*

Printed: 03/20/2018 9:55 AM

RETURN THIS PORTION WITH YOUR PAYMENT - ADD PENALTY AFTER DUE DATE

A

BILLED MORTGAGE COMPANY

TAX ID NUMBER 002-01010-00	DUPLICATE NUMBER 993869	2017 Payable 2018	PROPERTY TYPE Real
PARCEL NUMBER 31-21-09-100-001.013-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718	



002-01010-00 NW PT FRAC SEC 9-6-4  
BLDG ON LEASED GROUND FROM  
CEDAR FARM HARRISON CO. INC.

Section: 9  
Township: 6  
Range: 4  
Acres: 0

Net Property Tax Spring: 78.85  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00  
 Penalty & Fees: 0.00

Other Assessments  
 Current Tax: 0.00  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00

Louisville Gas & Electric Co.  
Attn: Tax Dept PO Box 32010  
Louisville KY 40232

Less Spring Payments: 0.00

**Amount Due By 05/10/2018: 78.85**

# FALL TREASURER'S COPY

Printed: 03/20/2018 9:55 AM

RETURN THIS PORTION WITH YOUR PAYMENT - ADD PENALTY AFTER DUE DATE

B

APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010\*

TAX ID NUMBER 002-01010-00	DUPLICATE NUMBER 993869	2017 Payable 2018	PROPERTY TYPE Real
PARCEL NUMBER 31-21-09-100-001.013-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718	



002-01010-00 NW PT FRAC SEC 9-6-4  
BLDG ON LEASED GROUND FROM  
CEDAR FARM HARRISON CO. INC.

Section: 9  
Township: 6  
Range: 4  
Acres: 0

Net Property Tax Fall: 78.85  
 Penalty & Fees: 0.00

Other Assessments  
 Current Tax: 0.00

Louisville Gas & Electric Co.  
Attn: Tax Dept PO Box 32010  
Louisville KY 40232

Less Fall Payments: 0.00

**Amount Due By 11/13/2018: 78.85**

# TAXPAYER'S SUMMARY COPY

Printed: 03/20/2018 9:55 AM

brooklyn

RETAIN THIS PORTION FOR YOUR RECORDS

C

APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010\*

TAX ID NUMBER 002-01010-00	DUPLICATE NUMBER 993869	2017 Payable 2018	PROPERTY TYPE Real
PARCEL NUMBER 31-21-09-100-001.013-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718	

Property Address: Kintner Bottom Rd, Laconia IN 47135

Total Net Property Tax: 157.70  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00  
 Penalty & Fees: 0.00

Other Assessments  
 Current Tax: 0.00  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00

Louisville Gas & Electric Co.  
Attn: Tax Dept PO Box 32010  
Louisville KY 40232

Less Payments Received: 0.00

**Current Account Balance: 157.70**

ENCLOSE SELF-ADDRESSED STAMPED ENVELOPE FOR RETURN RECEIPT.

MAKE CHECKS PAYABLE TO:  
HARRISON COUNTY TREASURER

SEE PENALTY CALCULATION SCHEDULE ON BACK

# SPRING TREASURER'S COPY

**A** Page 84 of 110  
 APPROVED FOR HARRISON COUNTY  
 BY STATE BOARD OF ACCOUNTS 2010  
 Garrett

Printed: 03/20/2018 9:55 AM

RETURN THIS PORTION WITH YOUR PAYMENT - ADD PENALTY AFTER DUE DATE

TAX ID NUMBER 000000	DUPLICATE NUMBER 1137559	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 31-21-05-200-001.013-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718		



PT FRAC 5-6-4 Building on Leased Land  
 13x17 equipment shed

Section: 6  
 Township: 6  
 Range: 4  
 Acres: 0

Net Property Tax Spring: 46.42  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00  
 Penalty & Fees: 0.00  
 Other Assessments  
 Current Tax: 0.00  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00

Louisville Gas & Electric Co.  
 Attn: Tax Dept PO Box 32010  
 LOUISVILLE KY 40232

Less Spring Payments: 0.00

**Amount Due By 05/10/2018: 46.42**

# FALL TREASURER'S COPY

**B** APPROVED FOR HARRISON COUNTY  
 BY STATE BOARD OF ACCOUNTS 2010

Printed: 03/20/2018 9:55 AM

RETURN THIS PORTION WITH YOUR PAYMENT - ADD PENALTY AFTER DUE DATE

TAX ID NUMBER 000000	DUPLICATE NUMBER 1137559	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 31-21-05-200-001.013-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718		



PT FRAC 5-6-4 Building on Leased Land  
 13x17 equipment shed

Section: 5  
 Township: 6  
 Range: 4  
 Acres: 0

Net Property Tax Fall: 46.42  
 Penalty & Fees: 0.00  
 Other Assessments  
 Current Tax: 0.00

Louisville Gas & Electric Co.  
 Attn: Tax Dept PO Box 32010  
 LOUISVILLE KY 40232

Less Fall Payments: 0.00

**Amount Due By 11/13/2018: 46.42**

# TAXPAYER'S SUMMARY COPY

**C** APPROVED FOR HARRISON COUNTY  
 BY STATE BOARD OF ACCOUNTS 2010

Printed: 03/20/2018 9:55 AM

brooklyn

RETAIN THIS PORTION FOR YOUR RECORDS

TAX ID NUMBER 000000	DUPLICATE NUMBER 1137559	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 31-21-05-200-001.013-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718		

Property Address: Scenic View Dr Se, Laconia IN 47135

Total Net Property Tax: 92.84  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00  
 Penalty & Fees: 0.00  
 Other Assessments  
 Current Tax: 0.00  
 Delinquent Tax: 0.00  
 Delinquent Penalty: 0.00

Louisville Gas & Electric Co.  
 Attn: Tax Dept PO Box 32010  
 LOUISVILLE KY 40232

Less Payments Received: 0.00

**Current Account Balance: 92.84**

ENCLOSE SELF-ADDRESSED STAMPED  
 ENVELOPE FOR RETURN RECEIPT.

MAKE CHECKS PAYABLE TO:  
 HARRISON COUNTY TREASURER

SEE PENALTY CALCULATION SCHEDULE ON BACK.



# SPRING TREASURER'S COPY

APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010\*

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RETURN THIS PORTION WITH YOUR PAYMENT - ADD PENALTY AFTER DUE DATE

A

TAX ID NUMBER 002-00794-00	DUPLICATE NUMBER 993865	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 31-18-34-400-018.000-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718		



002-00794-00 PT SW QR SE QR 34-5-4  
1.650 Survey On File 09-19-91

Section: 34  
Township: 5  
Range: 4  
Acres: 1.65

Net Property Tax Spring: 247.36

Delinquent Tax: 0.00  
Delinquent Penalty: 0.00  
Penalty & Fees: 0.00

Other Assessments  
Current Tax: 0.00  
Delinquent Tax: 0.00  
Delinquent Penalty: 0.00

Louisville Gas & Electric Co.  
Attn: Tax Dept PO Box 32010  
Louisville KY 40232

Less Spring Payments: 0.00

**Amount Due By 05/10/2018: 247.36**

# FALL TREASURER'S COPY

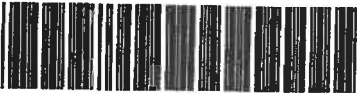
Printed: 03/20/2018 9:55 AM

RETURN THIS PORTION WITH YOUR PAYMENT - ADD PENALTY AFTER DUE DATE

B

APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010\*

TAX ID NUMBER 002-00794-00	DUPLICATE NUMBER 993865	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 31-18-34-400-018.000-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718		



002-00794-00 PT SW QR SE QR 34-5-4  
1.650 Survey On File 09-19-91

Section: 34  
Township: 5  
Range: 4  
Acres: 1.65

Net Property Tax Fall: 247.36

Penalty & Fees: 0.00

Other Assessments  
Current Tax: 0.00

Louisville Gas & Electric Co.  
Attn: Tax Dept PO Box 32010  
Louisville KY 40232

Less Fall Payments: 0.00

**Amount Due By 11/13/2018: 247.36**

# TAXPAYER'S SUMMARY COPY

Printed: 03/20/2018 9:55 AM

brooklyn

RETAIN THIS PORTION FOR YOUR RECORDS

C

APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010\*

TAX ID NUMBER 002-00794-00	DUPLICATE NUMBER 993865	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 31-18-34-400-018.000-003	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718		

Property Address: Kintner Bottom Rd Se, Laconia IN 47135

Total Net Property Tax: 494.72

Delinquent Tax: 0.00  
Delinquent Penalty: 0.00  
Penalty & Fees: 0.00

Other Assessments  
Current Tax: 0.00  
Delinquent Tax: 0.00  
Delinquent Penalty: 0.00

Louisville Gas & Electric Co.  
Attn: Tax Dept PO Box 32010  
Louisville KY 40232

Less Payments Received: 0.00

**Current Account Balance: 494.72**

ENCLOSE SELF-ADDRESSED STAMPED ENVELOPE FOR RETURN RECEIPT.

MAKE CHECKS PAYABLE TO:  
HARRISON COUNTY TREASURER

SEE PENALTY CALCULATION SCHEDULE ON BACK

# SPRING TREASURER'S COPY

Printed: 03/19/2018 9:49 AM

RETURN THIS PORTION WITH YOUR PAYMENT - ADD PENALTY AFTER DUE DATE

APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010  
BILLED MORTGAGE COMPANY

TAX ID NUMBER 302-00004-00	DUPLICATE NUMBER 1595275	2017 Payable 2018	PROPERTY TYPE Personal
PROPERTY NUMBER 31-0031070	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718	



STATE ASSESSMENT Public Utility Form 11  
-A Old # 102-00004-00

Net Property Tax Spring: 24,299.46  
Delinquent Tax: 0.00  
Delinquent Penalty: 0.00  
Penalty & Fees: 0.00

Other Assessments  
Current Tax: 0.00  
Delinquent Tax: 0.00  
Delinquent Penalty: 0.00

Louisville Gas & Elec. Co.  
Attention Tax Division Po Box  
32010  
Louisville KY 40232-2010

Less Spring Payments: 0.00

**Amount Due By 05/10/2018: 24,299.46**

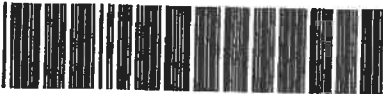
# FALL TREASURER'S COPY

Printed: 03/19/2018 9:49 AM

RETURN THIS PORTION WITH YOUR PAYMENT - ADD PENALTY AFTER DUE DATE

APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010  
BILLED MORTGAGE COMPANY

TAX ID NUMBER 302-00004-00	DUPLICATE NUMBER 1595275	2017 Payable 2018	PROPERTY TYPE Personal
PROPERTY NUMBER 31-0031070	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718	



STATE ASSESSMENT Public Utility Form 11  
-A Old # 102-00004-00

Net Property Tax Fall: 24,299.46  
Penalty & Fees: 0.00

Other Assessments  
Current Tax: 0.00

Louisville Gas & Elec. Co.  
Attention Tax Division Po Box  
32010  
Louisville KY 40232-2010

Less Fall Payments: 0.00

**Amount Due By 11/13/2018: 24,299.46**

# TAXPAYER'S SUMMARY COPY

Printed: 03/19/2018 9:49 AM

brooklyn

RETAIN THIS PORTION FOR YOUR RECORDS

APPROVED FOR HARRISON COUNTY BY STATE BOARD OF ACCOUNTS 2010

TAX ID NUMBER 302-00004-00	DUPLICATE NUMBER 1595275	2017 Payable 2018	PROPERTY TYPE Personal
PROPERTY NUMBER 31-0031070	TAXING UNIT NAME Boone Township	TOTAL TAX RATE 1.2718	

Property Address: IN

Total Net Property Tax: 48,598.92  
Delinquent Tax: 0.00  
Delinquent Penalty: 0.00  
Penalty & Fees: 0.00

Other Assessments  
Current Tax: 0.00  
Delinquent Tax: 0.00  
Delinquent Penalty: 0.00

Louisville Gas & Elec. Co.  
Attention Tax Division Po Box  
32010  
Louisville KY 40232-2010

Less Payments Received: 0.00

302.48  
157.70  
92.84  
494.72  
48,598.92  
\$ 49,646.86

**Current Account Balance: 48,598.92**

ENCLOSE SELF-ADDRESSED STAMPED ENVELOPE FOR RETURN RECEIPT.

MAKE CHECKS PAYABLE TO:  
HARRISON COUNTY TREASURER

SEE PENALTY CALCULATION SCHEDULE ON BACK

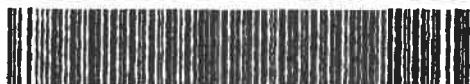
Garrett

**PAY FIRST (1st) INSTALLMENT**  
 \*See information on reverse side\*

**A FLOYD COUNTY TREASURER'S COPY**

Check here for Change of Address  
 (make changes to coupon below)

PARCEL NUMBER 22-101-00038-01		PROPERTY TYPE Personal	TAX RATE 1.4540	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$1,838,160.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$1,838,160.00	GROSS TAX \$26,726.84	TAXING UNIT NAME FRANKLIN TWP.	NET TAX FIRST INSTALLMENT \$13,363.42
PROPERTY ADDRESS (Address on File)		LEGAL DESCRIPTION STATE UTILITY(form 11-A)			



Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **05/10/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$13,363.42  
 Less Payments Received: \$0.00

+00022201713219957821

Spring



29724-65465-1  
 Louisville Gas and Electric Company T93 P1  
 KENT BLAKE  
 Attention Tax Division  
 PO Box 32010  
 Louisville KY 40232-2010

TOTAL FIRST INSTALLMENT: **\$13,363.42**

22101000380100000020171000013363426

ROLL AND TEAR HERE

**PAY SECOND (2nd) INSTALLMENT**  
 \*See information on reverse side\*

**B FLOYD COUNTY TREASURER'S COPY**

Check here for Change of Address  
 (make changes to coupon below)

PARCEL NUMBER 22-101-00038-01		PROPERTY TYPE Personal	TAX RATE 1.4540	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$1,838,160.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$1,838,160.00	GROSS TAX \$26,726.84	TAXING UNIT NAME FRANKLIN TWP.	NET TAX SECOND INSTALLMENT \$13,363.42
PROPERTY ADDRESS (Address on File)		LEGAL DESCRIPTION STATE UTILITY(form 11-A)			



Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **11/13/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$13,363.42  
 Less Payments Received: \$0.00

+00022201713219957822

Fall

Louisville Gas and Electric Company  
 KENT BLAKE  
 Attention Tax Division  
 PO Box 32010  
 Louisville KY 40232-2010

TOTAL SECOND INSTALLMENT: **\$13,363.42**

22101000380100000020172000013363420

ROLL AND TEAR HERE

**FLOYD COUNTY**  
 \*See information on reverse side\*

**C FLOYD COUNTY TAXPAYER RECEIPT**

TREASURER OF FLOYD COUNTY  
 P.O. Box 2010  
 New Albany, IN 47151-2010

PARCEL NUMBER 22-101-00038-01		PROPERTY TYPE Personal	TAX RATE 1.4540	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$1,838,160.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$1,838,160.00	GROSS TAX \$26,726.84	TAXING UNIT NAME FRANKLIN TWP.	NET TAX TOTAL INSTALLMENT \$26,726.84
PROPERTY ADDRESS (Address on File)		LEGAL DESCRIPTION STATE UTILITY(form 11-A)			

Louisville Gas and Electric Company  
 KENT BLAKE  
 Attention Tax Division  
 PO Box 32010  
 Louisville KY 40232-2010

Penalty and Fees: \$0.00  
 Less Payments Received: \$0.00

RECEIPT

2017 Pay 2018

TOTAL BALANCE DUE: **\$26,726.84**

RECEIPT INFORMATION

Payment Type:  
 Cash  
 Check  
 Check No: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Amount: \_\_\_\_\_

Floyd County - Payment Record / Stamp



JAO0297240108001000\_BCM

Garrett

**PAY FIRST (1st) INSTALLMENT**  
 \*See information on reverse side\*

**A FLOYD COUNTY TREASURER'S COPY**

Check here for Change of Address  
 (make changes to coupon below)

ACCOUNT NUMBER 22-107-00038-01		PROPERTY TYPE Personal	TAX RATE 1.6111	OWNERS NAME Louisville Gas and Electric Company	
GROSS VALUE \$7,754,550.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$7,754,550.00	GROSS TAX \$124,933.56	ACCOUNT NUMBER NEW ALBANY TWP.	NET TAX TOTAL THIS PAYMENT \$62,466.78
PROPERTY ADDRESS (Address on File)		STATE UTILITY (form 11-A)			



Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **05/10/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$62,466.78  
 Less Payments Received: \$0.00

Spring

29724-66467-1  
 Louisville Gas and Electric Company T93 P1  
 KENT BLAKE  
 Attention Tax Division  
 PO Box 32010  
 Louisville KY 40232-2010

TOTAL FIRST INSTALLMENT: **\$62,466.78**

22107000380100000020171000062466780

1 OLD AND TEAR HERE

**PAY SECOND (2nd) INSTALLMENT**  
 \*See information on reverse side\*

**B FLOYD COUNTY TREASURER'S COPY**

Check here for Change of Address  
 (make changes to coupon below)

ACCOUNT NUMBER 22-107-00038-01		PROPERTY TYPE Personal	TAX RATE 1.6111	OWNERS NAME Louisville Gas and Electric Company	
GROSS VALUE \$7,754,550.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$7,754,550.00	GROSS TAX \$124,933.56	ACCOUNT NUMBER NEW ALBANY TWP.	NET TAX TOTAL THIS PAYMENT \$62,466.78
PROPERTY ADDRESS (Address on File)		STATE UTILITY (form 11-A)			



Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **11/13/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$62,466.78  
 Less Payments Received: \$0.00

Fall

Louisville Gas and Electric Company  
 KENT BLAKE  
 Attention Tax Division  
 PO Box 32010  
 Louisville KY 40232-2010

TOTAL SECOND INSTALLMENT: **\$62,466.78**

22107000380100000020172000062466783

1 OLD AND TEAR HERE

**FLOYD COUNTY**  
 \*See information on reverse side\*

**C FLOYD COUNTY TAXPAYER RECEIPT**

TREASURER OF FLOYD COUNTY  
 P.O. Box 2010  
 New Albany, IN 47151-2010

ACCOUNT NUMBER 22-107-00038-01		PROPERTY TYPE Personal	TAX RATE 1.6111	OWNERS NAME Louisville Gas and Electric Company	
GROSS VALUE \$7,754,550.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$7,754,550.00	GROSS TAX \$124,933.56	ACCOUNT NUMBER NEW ALBANY TWP.	NET TAX TOTAL THIS PAYMENT \$124,933.56
PROPERTY ADDRESS (Address on File)		STATE UTILITY (form 11-A)			

Louisville Gas and Electric Company  
 KENT BLAKE  
 Attention Tax Division  
 PO Box 32010  
 Louisville KY 40232-2010

Penalty and Fees: \$0.00  
 Less Payments Received: \$0.00

RECEIPT

2017 Pay 2018

TOTAL BALANCE DUE: **\$124,933.56**

First Installment Valuation

Cash  
 Check  
 Check No.:  
 Date:  
 Amount:

Floyd County - Payment Record/Stamp

0A00297240306001000



Garrett

**PAY FIRST (1st) INSTALLMENT**  
 \*See information on reverse side\*

**A FLOYD COUNTY TREASURER'S COPY**

Check here for Change of Address  
 (make changes to coupon below)

PARCEL NUMBER 22-108-00038-01		PROPERTY TYPE Personal	TAX RATE 2.7901	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$3,290.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$3,290.00	GROSS TAX \$91.80	MUNICIPALITY NAME NEW ALBANY CITY	NET TAX FIRST INSTALLMENT \$45.90
PROPERTY ADDRESS (Address on File)		LEGAL DESCRIPTION STATE UTILITY (form 11-A)			



Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47161-2010

2017 Pay 2018

PAYMENT LATE AFTER: **05/10/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$45.90  
 Less Payments Received: \$0.00

**TOTAL FIRST INSTALLMENT: \$45.90**

22108000380100000020171000000045900

Spring



29724-66468-1  
 Louisville Gas and Electric Company T93 P1  
 KENT BLAKE  
 Attention Tax Division  
 PO Box 32010  
 Louisville KY 40232-2010

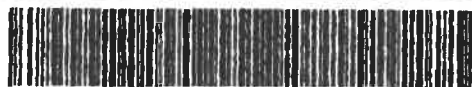
FOLD AND TEAR HERE

**PAY SECOND (2nd) INSTALLMENT**  
 \*See information on reverse side\*

**B FLOYD COUNTY TREASURER'S COPY**

Check here for Change of Address  
 (make changes to coupon below)

PARCEL NUMBER 22-108-00038-01		PROPERTY TYPE Personal	TAX RATE 2.7901	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$3,290.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$3,290.00	GROSS TAX \$91.80	MUNICIPALITY NAME NEW ALBANY CITY	NET TAX SECOND INSTALLMENT \$45.90
PROPERTY ADDRESS (Address on File)		LEGAL DESCRIPTION STATE UTILITY (form 11-A)			



Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47161-2010

2017 Pay 2018

PAYMENT LATE AFTER: **11/13/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$45.90  
 Less Payments Received: \$0.00

**TOTAL SECOND INSTALLMENT: \$45.90**

22108000380100000020172000000045904

Fall

Louisville Gas and Electric Company  
 KENT BLAKE  
 Attention Tax Division  
 PO Box 32010  
 Louisville KY 40232-2010

FOLD AND TEAR HERE

**FLOYD COUNTY**  
 \*See information on reverse side\*

**C FLOYD COUNTY TAXPAYER RECEIPT**

**TREASURER OF FLOYD COUNTY**  
 P.O. Box 2010  
 New Albany, IN 47161-2010

PARCEL NUMBER 22-108-00038-01		PROPERTY TYPE Personal	TAX RATE 2.7901	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$3,290.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$3,290.00	GROSS TAX \$91.80	MUNICIPALITY NAME NEW ALBANY CITY	NET TAX THIS INSTALLMENT \$91.80
PROPERTY ADDRESS (Address on File)		LEGAL DESCRIPTION STATE UTILITY (form 11-A)			

Louisville Gas and Electric Company  
 KENT BLAKE  
 Attention Tax Division  
 PO Box 32010  
 Louisville KY 40232-2010

Penalty and Fees: \$0.00  
 Less Payments Received: \$0.00

RECEIPT

2017 Pay 2018

**TOTAL BALANCE DUE: \$91.80**

OPTIONAL MICR ALIAMENT VALIDATION

Print Type:  
 Cash  
 Check  
 Check No:  
 Date:  
 Amount:

Floyd County - Payment Record / Stamp

1A00297240506001000

Garrett

**PAY FIRST (1st) INSTALLMENT**  
 \*See information on reverse side\*

**A FLOYD COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION WITH YOUR FIRST INSTALLMENT PAYMENT

Check here for Change of Address  
 (make changes to coupon below)

PARCEL NUMBER 22-01-02-800-001.000-001		PROPERTY TYPE Real Estate		TAX RATE 1.4540	OWNERS NAME Louisville Gas & Electric Co.
GROSS VALUE \$149,500.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$149,500.00	GROSS TAX \$2,173.74	TAXING UNIT NAME FRANKLIN TWP.	NET TAX FIRST INSTALLMENT \$1,086.87
PROPERTY ADDRESS HIGHWAY 111 NEW ALBANY IN 47150		LEGAL DESCRIPTION NW1/4 28-3-6 19.5Ac #15 / NW 1/4 28-3-6 7.5Ac #15 (22-01-02-800-002-000-001) 27 Total Ac.			



Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47161-2010

2017 Pay 2018

PAYMENT LATE AFTER: **05/10/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$1,086.87  
 Less Payments Received: \$0.00

**TOTAL FIRST INSTALLMENT: \$1,086.87**

22010280000100000120171000001086874

Spring



28726-86471-1  
 Louisville Gas & Electric Co. T93 P1  
 Attn: Corp. Tax Dept.  
 PO Box 32010  
 Louisville KY 40232-2010

FOR AVOID TEAR HERE

**PAY SECOND (2nd) INSTALLMENT**  
 \*See information on reverse side\*

**B FLOYD COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION WITH YOUR SECOND INSTALLMENT PAYMENT

Check here for Change of Address  
 (make changes to coupon below)

PARCEL NUMBER 22-01-02-800-001.000-001		PROPERTY TYPE Real Estate		TAX RATE 1.4540	OWNERS NAME Louisville Gas & Electric Co.
GROSS VALUE \$149,500.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$149,500.00	GROSS TAX \$2,173.74	TAXING UNIT NAME FRANKLIN TWP.	NET TAX SECOND INSTALLMENT \$1,086.87
PROPERTY ADDRESS HIGHWAY 111 NEW ALBANY IN 47150		LEGAL DESCRIPTION NW1/4 28-3-6 19.5Ac #15 / NW 1/4 28-3-6 7.5Ac #15 (22-01-02-800-002-000-001) 27 Total Ac.			



Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47161-2010

2017 Pay 2018

PAYMENT LATE AFTER: **11/13/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$1,086.87  
 Less Payments Received: \$0.00

**TOTAL SECOND INSTALLMENT: \$1,086.87**

22010280000100000120172000001086878

Fall

Louisville Gas & Electric Co.  
 Attn: Corp. Tax Dept.  
 PO Box 32010  
 Louisville KY 40232-2010

FOR AVOID TEAR HERE

**FLOYD COUNTY**  
 \*See information on reverse side\*

**C FLOYD COUNTY TAXPAYER RECEIPT**  
 RETAIN THIS PORTION FOR YOUR RECORDS

**TREASURER OF FLOYD COUNTY**  
 P.O. Box 2010  
 New Albany, IN 47151-2010

PARCEL NUMBER 22-01-02-800-001.000-001		PROPERTY TYPE Real Estate		TAX RATE 1.4540	OWNERS NAME Louisville Gas & Electric Co.
GROSS VALUE \$149,500.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$149,500.00	GROSS TAX \$2,173.74	TAXING UNIT NAME FRANKLIN TWP.	NET TAX TOTAL INSTALLMENT \$2,173.74
PROPERTY ADDRESS HIGHWAY 111 NEW ALBANY IN 47150		LEGAL DESCRIPTION NW1/4 28-3-6 19.5Ac #15 / NW 1/4 28-3-6 7.5Ac #15 (22-01-02-800-002-000-001) 27 Total Ac.			

Louisville Gas & Electric Co.  
 Attn: Corp. Tax Dept.  
 PO Box 32010  
 Louisville KY 40232-2010

Penalty and Fees: \$0.00  
 Less Payments Received: \$0.00

RECEIPT

2017 Pay 2018

**TOTAL BALANCE DUE: \$2,173.74**

FAST INSTALLMENT VALUATION

Payment Method:  
 Cash  
 Check  
 Check No.:  
 Date:  
 Amount:

Floyd County - Payment Record/Stamp

400287250102001000\_BOM

Garrett

**PAY FIRST (1st) INSTALLMENT**  
 \*See information on reverse side\*

**A FLOYD COUNTY TREASURER'S COPY**

Check here for Change of Address  
 (make changes to coupon below)

PARCEL NUMBER 22-05-02-800-033.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$19,800.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$19,800.00	GROSS TAX \$319.00	TAXING UNIT NAME NEW ALBANY TWP.	NET TAX TO ALLYMENT \$159.50
PROPERTY ADDRESS 450 KENZIG RD NEW ALBANY IN 47150		LEGAL DESCRIPTION SE/4 28-2-6 2.72Ac / 2.530Ac #43 / 1.706Ac #35 / 4.285 Ac. #37 / 11.221 Total Ac.			



+00022201714493351991

Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **05/10/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$19.50  
 Current Tax: \$159.50  
 Less Payments Received: \$0.00

**TOTAL FIRST INSTALLMENT: \$179.00**

22050280003300000720171000000179003

Spring



290-3859-1  
 Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

FOLD AND TEAR HERE

**PAY SECOND (2nd) INSTALLMENT**  
 \*See information on reverse side\*

**B FLOYD COUNTY TREASURER'S COPY**

Check here for Change of Address  
 (make changes to coupon below)

PARCEL NUMBER 22-05-02-800-033.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$19,800.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$19,800.00	GROSS TAX \$319.00	TAXING UNIT NAME NEW ALBANY TWP.	NET TAX TO ALLYMENT \$159.50
PROPERTY ADDRESS 450 KENZIG RD NEW ALBANY IN 47150		LEGAL DESCRIPTION SE/4 28-2-6 2.72Ac / 2.530Ac #43 / 1.706Ac #35 / 4.285 Ac. #37 / 11.221 Total Ac.			



+00022201714493351992

Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **11/13/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$19.50  
 Current Tax: \$159.50  
 Less Payments Received: \$0.00

**TOTAL SECOND INSTALLMENT: \$179.00**

22050280003300000720172000000179007

Fall

Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

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**FLOYD COUNTY**  
 \*See information on reverse side\*

**C FLOYD COUNTY TAXPAYER RECEIPT**

**TREASURER OF FLOYD COUNTY**  
 P.O. Box 2010  
 New Albany, IN 47151-2010

PARCEL NUMBER 22-05-02-800-033.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$19,800.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$19,800.00	GROSS TAX \$319.00	TAXING UNIT NAME NEW ALBANY TWP.	NET TAX TO ALLYMENT \$358.00
PROPERTY ADDRESS 450 KENZIG RD NEW ALBANY IN 47150		LEGAL DESCRIPTION SE/4 28-2-6 2.72Ac / 2.530Ac #43 / 1.706Ac #35 / 4.285 Ac. #37 / 11.221 Total Ac.			

Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

Penalty and Fees: \$0.00  
 Less Payments Received: \$0.00

RECEIPT

2017 Pay 2018

**TOTAL BALANCE DUE: \$358.00**

FIRST INSTALLMENT VALIDATOR

Ent Type:  
 Cash  
 Check  
 Check No:  
 Date:  
 Amount:

Floyd County - Payment Record/Stamp



000002900108001000\_BCM

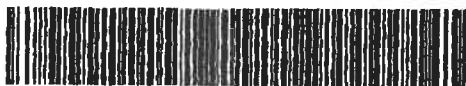
Garrett

**PAY FIRST (1st) INSTALLMENT**  
 \*See information on reverse side\*

**A FLOYD COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION WITH YOUR FIRST INSTALLMENT PAYMENT

Check here for Change of Address  
(make changes to coupon below)

PARCEL NUMBER 22-05-02-800-038.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$1,100.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$1,100.00	GROSS TAX \$17.72	TAXPAYER NAME NEW ALBANY TWP.	NET TAX FIRST INSTALLMENT \$8.86
PROPERTY ADDRESS KENZIG Rd NEW ALBANY IN 47150		LEGAL DESCRIPTION SE 1/4 28-2-6 .186 Ac			



+00022201716267855551

Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **05/10/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$8.86  
 Less Payments Received: \$0.00

TOTAL FIRST INSTALLMENT: **\$8.86**

22050280003800000720171000000008864

Spring

290-3963-1  
 Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

FOLD AND TEAR HERE

**PAY SECOND (2nd) INSTALLMENT**  
 \*See information on reverse side\*

**B FLOYD COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION WITH YOUR SECOND INSTALLMENT PAYMENT

Check here for Change of Address  
(make changes to coupon below)

PARCEL NUMBER 22-05-02-800-038.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$1,100.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$1,100.00	GROSS TAX \$17.72	TAXPAYER NAME NEW ALBANY TWP.	NET TAX SECOND INSTALLMENT \$8.86
PROPERTY ADDRESS KENZIG Rd NEW ALBANY IN 47150		LEGAL DESCRIPTION SE 1/4 28-2-6 .186 Ac			



+00022201716267855552

Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **11/13/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$8.86  
 Less Payments Received: \$0.00

TOTAL SECOND INSTALLMENT: **\$8.86**

22050280003800000720172000000008864

Fall

Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

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**FLOYD COUNTY**  
 \*See information on reverse side\*

**C FLOYD COUNTY TAXPAYER RECEIPT**  
 RETAIN THIS PORTION FOR YOUR RECORDS

**TREASURER OF FLOYD COUNTY**  
 P.O. Box 2010  
 New Albany, IN 47151-2010

PARCEL NUMBER 22-05-02-800-038.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNER'S NAME Louisville Gas and Electric Company	
GROSS VALUE \$1,100.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$1,100.00	GROSS TAX \$17.72	TAXPAYER NAME NEW ALBANY TWP.	NET TAX TOTAL INSTALMENTS \$17.72
PROPERTY ADDRESS KENZIG Rd NEW ALBANY IN 47150		LEGAL DESCRIPTION SE 1/4 28-2-6 .186 Ac			

Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

Penalty and Fees: \$0.00  
 Less Payments Received: \$0.00

RECEIPT

2017 Pay 2018

TOTAL BALANCE DUE: **\$17.72**

PERMIT INSTALLMENT VALIDATION

Print Name: \_\_\_\_\_

Cash

Check  
 Check No: \_\_\_\_\_

Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Floyd County - Payment Record/Stamp



000002800380001000



Garrett

**PAY FIRST (1st) INSTALLMENT**  
 \*See information on reverse side\*

**A FLOYD COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION 'A' WITH YOUR FIRST INSTALLMENT PAYMENT

Check here for Change of Address  
 (note changes to coupon below)

PARTIAL NUMBER 22-05-02-800-058.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNERS NAME Louisville Gas and Electric Company	
GROSS VALUE \$11,300.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$11,300.00	GROSS TAX \$182.06	TAXING UNIT NAME NEW ALBANY TWP.	NET TAX TOTAL PAYMENT \$91.03
PROPERTY ADDRESS KENZIG Dr NEW ALBANY IN 47150		LEGAL DESCRIPTION SE 1/4 28-2-6 1.988 Ac			



+00022201700755334061

Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **05/10/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$91.03  
 Less Payments Received: \$0.00

**TOTAL FIRST INSTALLMENT: \$91.03**

2205028000580000072017100000091033

Spring

290-3985-1  
 Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

FOLD AND TEAR HERE

**PAY SECOND (2nd) INSTALLMENT**  
 \*See information on reverse side\*

**B FLOYD COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION 'B' WITH YOUR SECOND INSTALLMENT PAYMENT

Check here for Change of Address  
 (note changes to coupon below)

PARTIAL NUMBER 22-05-02-800-058.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNERS NAME Louisville Gas and Electric Company	
GROSS VALUE \$11,300.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$11,300.00	GROSS TAX \$182.06	TAXING UNIT NAME NEW ALBANY TWP.	NET TAX TOTAL PAYMENT \$91.03
PROPERTY ADDRESS KENZIG Dr NEW ALBANY IN 47150		LEGAL DESCRIPTION SE 1/4 28-2-6 1.988 Ac			



+00022201700755334062

Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **11/13/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$91.03  
 Less Payments Received: \$0.00

**TOTAL SECOND INSTALLMENT: \$91.03**

2205028000580000072017200000091037

Fall

Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

FOLD AND TEAR HERE

**FLOYD COUNTY**  
 \*See information on reverse side\*

**C FLOYD COUNTY TAXPAYER RECEIPT**  
 RETAIN THIS PORTION FOR YOUR RECORDS

TREASURER OF FLOYD COUNTY  
 P.O. Box 2010  
 New Albany, IN 47151-2010

PARTIAL NUMBER 22-05-02-800-058.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNERS NAME Louisville Gas and Electric Company	
GROSS VALUE \$11,300.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$11,300.00	GROSS TAX \$182.06	TAXING UNIT NAME NEW ALBANY TWP.	NET TAX TOTAL PAYMENT \$182.06
PROPERTY ADDRESS KENZIG Dr NEW ALBANY IN 47150		LEGAL DESCRIPTION SE 1/4 28-2-6 1.988 Ac			

Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

Penalty and Fees: \$0.00  
 Less Payments Received: \$0.00

RECEIPT

2017 Pay 2018

TOTAL BALANCE DUE: **\$182.06**

FIRST INSTALLMENT VALIDATION

Cash  
 Check  
 Check No: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Amount: \_\_\_\_\_

Floyd County - Payment Record/Stamp

10D00002800708001000



Garrett

**PAY FIRST (1st) INSTALLMENT**  
 \*See information on reverse side\*

**A FLOYD COUNTY TREASURER'S COPY**

Check here for Change of Address  
(Make changes to coupon below)

PARTIAL NUMBER 22-05-02-800-035.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNER'S NAME Louisville Gas and Electric Company
GROSS VALUE \$800.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$800.00	GROSS TAX \$12.88	ASSESSMENT RATE NEW ALBANY TWP.
PROPERTY ADDRESS 450 KENZIG RD NEW ALBANY IN 47150		LEGAL DESCRIPTION 28-2-6 0.4459 Ac		



+0002220170856689451

Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **05/10/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$6.44  
 Less Payments Received: \$0.00

**TOTAL FIRST INSTALLMENT: \$6.44**

22050280003500000720171000000006442

Spring

290-8981-1  
 Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

FOLD AND TEAR HERE

**PAY SECOND (2nd) INSTALLMENT**  
 \*See information on reverse side\*

**B FLOYD COUNTY TREASURER'S COPY**

Check here for Change of Address  
(Make changes to coupon below)

PARTIAL NUMBER 22-05-02-800-035.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNER'S NAME Louisville Gas and Electric Company
GROSS VALUE \$800.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$800.00	GROSS TAX \$12.88	ASSESSMENT RATE NEW ALBANY TWP.
PROPERTY ADDRESS 450 KENZIG RD NEW ALBANY IN 47150		LEGAL DESCRIPTION 28-2-6 0.4459 Ac		



+0002220170856689462

Remit Payment by Mail To:  
 Floyd County Treasurer  
 P.O. Box 2010  
 New Albany, IN 47151-2010

2017 Pay 2018

PAYMENT LATE AFTER: **11/13/2018**

Penalty and Fees: \$0.00  
 Delinquent Tax: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$6.44  
 Less Payments Received: \$0.00

**TOTAL SECOND INSTALLMENT: \$6.44**

22050280003500000720172000000006446

Fall

Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

FOLD AND TEAR HERE

**FLOYD COUNTY**  
 \*See information on reverse side\*

**C FLOYD COUNTY TAXPAYER RECEIPT**

TREASURER OF FLOYD COUNTY  
 P.O. Box 2010  
 New Albany, IN 47151-2010

PARTIAL NUMBER 22-05-02-800-035.000-007		PROPERTY TYPE Real Estate	TAX RATE 1.6111	OWNER'S NAME Louisville Gas and Electric Company
GROSS VALUE \$800.00	TOTAL EXEMPTIONS \$0.00	NET TAXABLE VALUE \$800.00	GROSS TAX \$12.88	ASSESSMENT RATE NEW ALBANY TWP.
PROPERTY ADDRESS 450 KENZIG RD NEW ALBANY IN 47150		LEGAL DESCRIPTION 28-2-6 0.4459 Ac		

Louisville Gas and Electric Company  
 Corp Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

Penalty and Fees: \$0.00  
 Less Payments Received: \$0.00

RECEIPT

2017 Pay 2018

TOTAL BALANCE DUE: **\$12.88**

FORMER INSTALLMENT VALIDATION

Print Date: \_\_\_\_\_

Cash

Check  
 Check No: \_\_\_\_\_

Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Floyd County - Payment Record/Stamp

26,726.84  
 124,933.56  
 91.80  
 2,173.74  
 358.00  
 17.72  
 182.04  
 12.88

\$ 154,496.60

100002800308001000

Garrett

**A** SPRING - CLARK COUNTY TREASURER'S COPY  
 RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT

TAX ID NUMBER 021-141-0201	DEVELOPER NUMBER 6865192	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PART C NUMBER 10-21-04-900-017.000-009	TAXING UNIT NAME City of Jeffersonville OFW	TOTAL TAX RATE 3.2814	OUR AVE. PER. RATE 4.4013	LT VALUE 13.2791



LEGAL DESCRIPTION  
 Gt 49 10.386 Ac

Remit Payment by Mail To:  
 Clark County Treasurer  
 P.O. Box 1508  
 Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: **5/10/2018**

Net Property Tax Spring: \$5,605.50  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Spring Payments: \$0.00

**SPRING**

22-205-1  
 \*\*\*\*\*AUTO\*\*3-DIGIT 402  
 Ohio Valley Transmission Corp T1 P1  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010



PAY THIS AMOUNT FOR SPRING PAYMENTS: **\$5,605.50**

0006865192000000560550

FOLD AND TEAR HERE

**TAXPAYER RECEIPT** CLARK COUNTY TAXPAYER RECEIPT  
 RETAIN THIS PORTION FOR YOUR RECORDS

TAX ID NUMBER 021-141-0201	DEVELOPER NUMBER 6865192	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PART C NUMBER 10-21-04-900-017.000-009	TAXING UNIT NAME City of Jeffersonville OFW	TOTAL TAX RATE 3.2814	OUR AVE. PER. RATE 4.4013	LT VALUE 13.2791

Property Address:

Ohio Valley Transmission Corp  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010



Total Net Property Tax: \$11,211.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Payments Received: \$0.00

TOTAL: **\$11,211.00**

**TAXPAYER RECEIPT**

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates.  
 Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.  
 e-PAYMENTS & e-BILLING NOW AVAILABLE: Taxpayers who wish to receive their property tax bill by e-mail can sign up at <https://www.invoicecloud.com/clarkcountyin>. The program is voluntary and free.  
 IN PERSON: The Treasurer is located in the Clark County Government Building Rm 125, Jeffersonville, IN 47130. Please bring entire statement when paying in person.  
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Pay your tax statement online @ <https://www.invoicecloud.com/clarkcountyin>

0006865192000001121100

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash <input type="checkbox"/>			Cash <input type="checkbox"/>	
Check <input type="checkbox"/>			Check <input type="checkbox"/>	
Check No.:			Check No.:	

FOLD AND TEAR HERE

**B** FALL - CLARK COUNTY TREASURER'S COPY  
 RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT

TAX ID NUMBER 021-141-0201	DEVELOPER NUMBER 6865192	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PART C NUMBER 10-21-04-900-017.000-009	TAXING UNIT NAME City of Jeffersonville OFW	TOTAL TAX RATE 3.2814	OUR AVE. PER. RATE 4.4013	LT VALUE 13.2791



LEGAL DESCRIPTION  
 Gt 49 10.386 Ac

Remit Payment by Mail To:  
 Clark County Treasurer  
 P.O. Box 1508  
 Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: **11/13/2018**

Net Property Tax Fall: \$5,605.50  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Less Fall Payments: \$0.00

**FALL**

Ohio Valley Transmission Corp  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENTS: **\$5,605.50**

0006865192000000560550

0800000220512008000



**A** SPRING - CLARK COUNTY TREASURER'S COPY  
RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT

TAX ID NUMBER 021-141-0211	DUPLICATE NUMBER 6865200	2017 Payable 2018	PROPERTY TYPE Real	BILLED FOR GATE COMPANY
PAYEE NUMBER 10-21-04-900-018.000-009	TAXPAYER NAME City of Jeffersonville OFW	TOTAL TAX RATE 3.2814	GATE AVAILABILITY RATE 4.4013	LIEN RATE 13.2791



Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 5/10/2018

Net Property Tax Spring: \$3,548.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Spring Payments: \$0.00

SPRING

22-207-1  
 \*\*\*\*\*AUTO\*\*3-DIGIT 402  
 Ohio Valley Transmission Corp T1 P1  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010



PAY THIS AMOUNT FOR SPRING PAYMENT: \$3,546.00

0006865200000000354600

**B** CLARK COUNTY TAXPAYER RECEIPT  
RETURN THIS PORTION FOR YOUR RECORDS

TAX ID NUMBER 021-141-0211	DUPLICATE NUMBER 6865200	2017 Payable 2018	PROPERTY TYPE Real	BILLED FOR GATE COMPANY
PAYEE NUMBER 10-21-04-900-018.000-009	TAXPAYER NAME City of Jeffersonville OFW	TOTAL TAX RATE 3.2814	GATE AVAILABILITY RATE 4.4013	LIEN RATE 13.2791

Property Address:

Ohio Valley Transmission Corp  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010



Total Net Property Tax: \$7,092.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Payments Received: \$0.00

TAXPAYER RECEIPT

TOTAL: \$7,092.00

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates.  
 Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.  
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Pay your tax statement online @ <https://www.invoicecloud.com/clarkcountyin>

0006865200000000709200

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash <input type="checkbox"/>			Cash <input type="checkbox"/>	
Check <input type="checkbox"/>			Check <input type="checkbox"/>	
Check No.:			Check No.:	

**B** FALL - CLARK COUNTY TREASURER'S COPY  
RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT

TAX ID NUMBER 021-141-0211	DUPLICATE NUMBER 6865200	2017 Payable 2018	PROPERTY TYPE Real	BILLED FOR GATE COMPANY
PAYEE NUMBER 10-21-04-900-018.000-009	TAXPAYER NAME City of Jeffersonville OFW	TOTAL TAX RATE 3.2814	GATE AVAILABILITY RATE 4.4013	LIEN RATE 13.2791



Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 11/13/2018

Net Property Tax Fall: \$3,548.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Less Fall Payments: \$0.00

FALL

Ohio Valley Transmission Corp  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENT: \$3,546.00

0006865200000000354600

380000220712008000

PAY FIRST 1/3 INSTALLMENT  
2017 Pay 2018  
\*SEE INFO ON REVERSE SIDE\*

**A**

**SPRING - CLARK COUNTY TREASURER'S COPY**  
RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT

Check here for Change of Address  
(Make change on reverse side)

TAX ID NUMBER <b>021-141-0221</b>	DUPLICATE NUMBER <b>6865208</b>	2017 Payable 2018	PROPERTY TYPE <b>Real</b>	BILLED MORTGAGE COMPANY
PARCEL NUMBER <b>10-21-04-900-019.000-009</b>	TAXING UNIT NAME <b>City of Jeffersonville OFW</b>	TOTAL TAX RATE <b>3.2814</b>	TERR AV PPRC RATE <b>4.4013</b>	LTV IN DTS <b>13.2791</b>



LEGAL DESCRIPTION  
Gt 49 1.554 Acres

Remit Payment by Mail To:

Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT DATE AFTER: **5/10/2018**

Net Property Tax Spring: **\$769.50**  
 Delinquent Tax: **\$0.00**  
 Delinquent Penalty: **\$0.00**  
 Penalty and Fees: **\$0.00**  
 Other Assessments  
 Current Tax: **\$0.00**  
 Delinquent Tax: **\$0.00**  
 Delinquent Penalty: **\$0.00**  
 Less Spring Payments: **\$0.00**

SPRING



40110-38065-1  
Ohio Valley Transimisson Corp T122 P1  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010

PAY THIS AMOUNT FOR SPRING PAYMENT: **\$769.50**

0006865208000000076950

FOLD AND TEAR HERE

CLARK COUNTY, IN  
\*SEE INFO ON REVERSE SIDE\*

**CLARK COUNTY TAXPAYER RECEIPT**  
RETAIN THIS PORTION FOR YOUR RECORDS

REFER TO PENALTY SCHEDULE  
ON REVERSE

TAX ID NUMBER <b>021-141-0221</b>	DUPLICATE NUMBER <b>6865208</b>	2017 Payable 2018	PROPERTY TYPE <b>Real</b>	BILLED MORTGAGE COMPANY
PARCEL NUMBER <b>10-21-04-900-019.000-009</b>	TAXING UNIT NAME <b>City of Jeffersonville OFW</b>	TOTAL TAX RATE <b>3.2814</b>	TERR AV PPRC RATE <b>4.4013</b>	LTV IN DTS <b>13.2791</b>

Property Address:

Ohio Valley Transimisson Corp  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010



Total Net Property Tax: **\$1,539.00**  
 Delinquent Tax: **\$0.00**  
 Delinquent Penalty: **\$0.00**  
 Penalty and Fees: **\$0.00**  
 Other Assessments  
 Current Tax: **\$0.00**  
 Delinquent Tax: **\$0.00**  
 Delinquent Penalty: **\$0.00**  
 Less Payments Received: **\$0.00**

TAXPAYER RECEIPT

PAYMENT DATE AFTER: **\$1,539.00**

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.

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Pay your tax statement online @ <https://www.invoicedcloud.com/clarkcountynin>

0006865208000000153900

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash <input type="checkbox"/>			Cash <input type="checkbox"/>	
Check <input type="checkbox"/>			Check <input type="checkbox"/>	
Check No.:			Check No.:	

FOLD AND TEAR HERE

PAY SECOND 2/3 INSTALLMENT  
2017 Pay 2018  
\*SEE INFO ON REVERSE SIDE\*

**B**

**FALL - CLARK COUNTY TREASURER'S COPY**  
RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT

Check here for Change of Address  
(Make change on reverse side)

TAX ID NUMBER <b>021-141-0221</b>	DUPLICATE NUMBER <b>6865208</b>	2017 Payable 2018	PROPERTY TYPE <b>Real</b>	BILLED MORTGAGE COMPANY
PARCEL NUMBER <b>10-21-04-900-019.000-009</b>	TAXING UNIT NAME <b>City of Jeffersonville OFW</b>	TOTAL TAX RATE <b>3.2814</b>	TERR AV PPRC RATE <b>4.4013</b>	LTV IN DTS <b>13.2791</b>



LEGAL DESCRIPTION  
Gt 49 1.554 Acres

Remit Payment by Mail To:

Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT DATE AFTER: **11/13/2018**

Net Property Tax Fall: **\$769.50**  
 Penalty and Fees: **\$0.00**  
 Other Assessments  
 Current Tax: **\$0.00**  
 Less Fall Payments: **\$0.00**

FALL

Ohio Valley Transimisson Corp  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENT: **\$769.50**

0006865208000000076950



Garrett

PAY FIRST (1st) INSTALLMENT 2017 Pay 2018  
A SPRING - CLARK COUNTY TREASURER'S COPY  
RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT

TAX ID NUMBER 014-1-0111	DUPLICATE NUMBER 22584	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-14-00-100-066.000-011	TAXING UNIT NAME Clarksville Town OFW	TOTAL TAX RATE 3.8777	OWN AV. BY FC RATE 4.4013	LIT. FC RATE 13.2791

LEGAL DESCRIPTION  
Clark Place Old Town Lot 97-98 E 1/2



Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 5/10/2018

Net Property Tax Spring:	\$126.00
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Penalty and Fees:	\$0.00
Other Assessments:	
Current Tax:	\$0.00
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Less Spring Payments:	\$0.00

SPRING



4103-39079-1  
Ohio Valley Transmission T122 P1  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010

PAY THIS AMOUNT FOR SPRING PAYMENT: \$126.00

0000022584000000012600

FOLD AND TEAR HERE

CLARK COUNTY, IN CLARK COUNTY TAXPAYER RECEIPT  
REFER TO PENALTY SCHEDULE ON REVERSE

TAX ID NUMBER 014-1-0111	DUPLICATE NUMBER 22584	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-14-00-100-066.000-011	TAXING UNIT NAME Clarksville Town OFW	TOTAL TAX RATE 3.8777	OWN AV. BY FC RATE 4.4013	LIT. FC RATE 13.2791

Property Address:

Ohio Valley Transmission  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010



Total Net Property Tax:	\$252.00
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Penalty and Fees:	\$0.00
Other Assessments:	
Current Tax:	\$0.00
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Less Payments Received:	\$0.00

TOTAL \$252.00

TAXPAYER RECEIPT

FOLD AND TEAR HERE

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer. e-PAYMENTS & e-BILLING NOW AVAILABLE: Taxpayers who wish to receive their property tax bill by e-mail can sign up at https://www.invoicecloud.com/clarkcountyin. The program is voluntary and free. IN PERSON: The Treasurer is located in the Clark County Government Building Rm 125, Jeffersonville, IN 47130. Please bring entire statement when paying in person. BUSINESS HOURS: 8:30am - 4:30pm (M-F). We are closed from noon - 1:00pm each day for lunch, however, we will be open noon - 1:00pm from May 1st - 10th and November 5th - 13th (Closed 11/6 and 11/12). BANKS: Commerce Bank, MahSource Bank, First Savings Bank, German American Bank, New Washington State Bank and Westbank Bank will accept payments by cash or check with coupon/statement at all Clark and Floyd County locations.



Pay your tax statement online @ https://www.invoicecloud.com/clarkcountyin

0000022584000000025200

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash <input type="checkbox"/>			Cash <input type="checkbox"/>	
Check <input type="checkbox"/>			Check <input type="checkbox"/>	
Check No.:			Check No.:	

PAY SECOND (2nd) INSTALLMENT 2017 Pay 2018  
B FALL - CLARK COUNTY TREASURER'S COPY  
RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT

TAX ID NUMBER 014-1-0111	DUPLICATE NUMBER 22584	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-14-00-100-066.000-011	TAXING UNIT NAME Clarksville Town OFW	TOTAL TAX RATE 3.8777	OWN AV. BY FC RATE 4.4013	LIT. FC RATE 13.2791

LEGAL DESCRIPTION  
Clark Place Old Town Lot 97-98 E 1/2



Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 11/13/2018

Net Property Tax Fall:	\$126.00
Penalty and Fees:	\$0.00
Other Assessments:	
Current Tax:	\$0.00
Less Fall Payments:	\$0.00

FALL

Ohio Valley Transmission  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENT: \$126.00

0000022584000000012600



Garrett

PAY FIRST (1<sup>st</sup>) INSTALLMENT 2017 Pay 2018 \*SEE INFO ON REVERSE SIDE\* **A** SPRING - CLARK COUNTY TREASURER'S COPY RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 014-5-0020	DUPLICATE NUMBER 22690	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PAYEE NUMBER 10-14-00-102-365.000-012	TAXING UNIT NAME Clarksville Town IFW	TOTAL TAX RATE 3.9944	TOT AV PTHC Rate 4.4013	LT % Rate 13.2791



LEGAL DESCRIPTION  
Gt 30 1.72 Ac

Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 5/10/2018

Net Property Tax Spring: \$316.50  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Spring Payments: \$0.00

SPRING

22-208-1  
 \*\*\*AUTO\*\*3-DIGIT 402  
 Ohio Valley Transmission Corp T1 P1  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010



PAY THIS AMOUNT FOR SPRING PAYMENT: \$316.50

0000022690000000031650

TEAR AND TEAR HERE

CLARK COUNTY, IN CLARK COUNTY TAXPAYER RECEIPT RETURN THIS PORTION FOR YOUR RECORDS REFER TO PENALTY SCHEDULE ON REVERSE

TAX ID NUMBER 014-5-0020	DUPLICATE NUMBER 22690	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PAYEE NUMBER 10-14-00-102-365.000-012	TAXING UNIT NAME Clarksville Town IFW	TOTAL TAX RATE 3.9944	TOT AV PTHC Rate 4.4013	LT % Rate 13.2791

Property Address:

Ohio Valley Transmission Corp  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010



Total Net Property Tax: \$633.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Payments Received: \$0.00

TAXPAYER RECEIPT

TOTAL: \$633.00

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates.  
 Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.  
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0000022690000000063300

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash <input type="checkbox"/>			Cash <input type="checkbox"/>	
Check <input type="checkbox"/>			Check <input type="checkbox"/>	
Check No.:			Check No.:	

TEAR AND TEAR HERE

PAY SECOND (2<sup>nd</sup>) INSTALLMENT 2017 Pay 2018 \*SEE INFO ON REVERSE SIDE\* **B** FALL - CLARK COUNTY TREASURER'S COPY RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 014-5-0020	DUPLICATE NUMBER 22690	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PAYEE NUMBER 10-14-00-102-365.000-012	TAXING UNIT NAME Clarksville Town IFW	TOTAL TAX RATE 3.9944	TOT AV PTHC Rate 4.4013	LT % Rate 13.2791



LEGAL DESCRIPTION  
Gt 30 1.72 Ac

Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 11/13/2018

Net Property Tax Fall: \$316.50  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Less Fall Payments: \$0.00

FALL

Ohio Valley Transmission Corp  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENT: \$316.50

0000022690000000031650



130B00000220312008000



Garrett

DAY FIRST (1<sup>ST</sup>) INSTALLMENT 2017 Pay 2018 \*SEE INFO ON REVERSE SIDE\* **A** SPRING - CLARK COUNTY TREASURER'S COPY RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 014-3-0010	DUPLICATE NUMBER 22627	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-14-00-101-167.000-012	TAXING UNIT NAME Clarksville Town IFW	TOTAL TAX RATE 3.9944	GRAND TOTAL 4.4013	LIEN # 13.2791

TOTAL DESCRIPTION  
Town Of Clarksville 1.72 Ac



Remit Payment by Mail To:

Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 5/10/2018

Net Property Tax Spring: \$316.50  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Spring Payments: \$0.00

SPRING



22-201-1  
 \*\*\*\*\*AUTO\*\*3-DIGIT 402  
 Ohio Valley Transmission Corp T1 P1  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010



PAY THIS AMOUNT FOR SPRING PAYMENT: \$316.50

0000022627000000031650

FOLD AND TEAR HERE

CLARK COUNTY, IN CLARK COUNTY TAXPAYER RECEIPT REFER TO PENALTY SCHEDULE ON REVERSE RETAIN THIS PORTION FOR YOUR RECORDS

TAX ID NUMBER 014-3-0010	DUPLICATE NUMBER 22627	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-14-00-101-167.000-012	TAXING UNIT NAME Clarksville Town IFW	TOTAL TAX RATE 3.9944	GRAND TOTAL 4.4013	LIEN # 13.2791

Property Address:

Ohio Valley Transmission Corp  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010



Total Net Property Tax: \$633.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Payments Received: \$0.00

TAXPAYER RECEIPT

TOTAL: \$633.00

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.  
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 IN PERSON: The Treasurer is located in the Clark County Government Building Rm 125, Jeffersonville, IN 47130. Please bring entire statement when paying in person.  
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Pay your tax statement online @ <https://www.invoicecloud.com/clarkcountyin>

0000022627000000063300

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash <input type="checkbox"/>			Cash <input type="checkbox"/>	
Check <input type="checkbox"/>			Check <input type="checkbox"/>	
Check No.:			Check No.:	

FOLD AND TEAR HERE

PAY SECOND (2<sup>ND</sup>) INSTALLMENT 2017 Pay 2018 \*SEE INFO ON REVERSE SIDE\* **B** FALL - CLARK COUNTY TREASURER'S COPY RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 014-3-0010	DUPLICATE NUMBER 22627	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-14-00-101-167.000-012	TAXING UNIT NAME Clarksville Town IFW	TOTAL TAX RATE 3.9944	GRAND TOTAL 4.4013	LIEN # 13.2791

TOTAL DESCRIPTION  
Town Of Clarksville 1.72 Ac



Remit Payment by Mail To:

Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 11/13/2018

Net Property Tax Fall: \$318.50  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Less Fall Payments: \$0.00

FALL

Ohio Valley Transmission Corp  
 Attn: Corporate Tax Dept  
 PO Box 32010  
 Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENT: \$316.50

0000022627000000031650





Garrett

PAY FIRST (1<sup>ST</sup>) INSTALLMENT  
2017 Pay 2018  
\*SEE INFO ON REVERSE SIDE\*

**A** **SPRING - CLARK COUNTY TREASURER'S COPY**  
RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT

Check here for Change of Address  
(Make change on reverse side)

TAX ID NUMBER 024-3-0101	DUPLICATE NUMBER 44489	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-24-01-800-340.000-013	TAXPAYER NAME Clarksville - Greater Clark OFW	TOTAL TAX RATE 3.2997	TOTAL AC - FISC RATE 4.4013	LIT % Rate 13.2791



PROPERTY ADDRESS  
Gt 30 3.08 Ac

Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT DATE AFTER: **5/10/2018**

Net Property Tax Spring: \$981.00  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Penalty and Fees: \$0.00  
Other Assessments: \$0.00  
Current Tax: \$0.00  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Less Spring Payments: \$0.00

SPRING

22-211-1  
\*\*\*\*\*AUTO\*\*3-DIGIT 402  
Ohio Valley Transmission Corp T1 P1  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010



0000044489000000068100

PAY THIS AMOUNT FOR SPRING PAYMENT: **\$681.00**

FOLD AND TEAR HERE

CLARK COUNTY, IN  
\*SEE INFO ON REVERSE SIDE\*

**CLARK COUNTY TAXPAYER RECEIPT**  
RETAIN THIS PORTION FOR YOUR RECORDS

REFER TO PENALTY SCHEDULE ON REVERSE

TAX ID NUMBER 024-3-0101	DUPLICATE NUMBER 44489	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-24-01-800-340.000-013	TAXPAYER NAME Clarksville - Greater Clark OFW	TOTAL TAX RATE 3.2997	TOTAL AC - FISC RATE 4.4013	LIT % Rate 13.2791

Property Address:

Ohio Valley Transmission Corp  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010



Total Net Property Tax: \$1,362.00  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Penalty and Fees: \$0.00  
Other Assessments: \$0.00  
Current Tax: \$0.00  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Less Payments Received: \$0.00

TAXPAYER RECEIPT

TOTAL: **\$1,362.00**

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.  
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Pay your tax statement online @ <https://www.invoicecloud.com/clarkcountyin>

0000044489000000336200

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash	<input type="checkbox"/>		Cash	<input type="checkbox"/>
Check	<input type="checkbox"/>		Check	<input type="checkbox"/>
Check No.:			Check No.:	

FOLD AND TEAR HERE

PAY SECOND (2<sup>ND</sup>) INSTALLMENT  
2017 Pay 2018  
\*SEE INFO ON REVERSE SIDE\*

**B** **FALL - CLARK COUNTY TREASURER'S COPY**  
RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT

Check here for Change of Address  
(Make change on reverse side)

TAX ID NUMBER 024-3-0101	DUPLICATE NUMBER 44489	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-24-01-800-340.000-013	TAXPAYER NAME Clarksville - Greater Clark OFW	TOTAL TAX RATE 3.2997	TOTAL AC - FISC RATE 4.4013	LIT % Rate 13.2791



PROPERTY ADDRESS  
Gt 30 3.08 Ac

Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT DATE AFTER: **11/13/2018**

Net Property Tax Fall: \$681.00  
Penalty and Fees: \$0.00  
Other Assessments: \$0.00  
Current Tax: \$0.00  
Less Fall Payments: \$0.00

FALL

Ohio Valley Transmission Corp  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENT: **\$681.00**

0000044489000000068100

8080000221112008000



Garrett

PAY FIRST (1<sup>ST</sup>) INSTALLMENT 2017 Pay 2018 \*SEE INFO ON REVERSE SIDE\* **A** SPRING - CLARK COUNTY TREASURER'S COPY RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT (Check here for Change of Address (Make change on reverse side))

TAXPAYER NUMBER 024-3-0071	DUPPLICATE NUMBER 44486	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-24-01-800-333.000-013	TAXPAYER NAME Clarksville - Greater Clark OFW	TOTAL TAX RATE 3.2997	TOTAL AV. PTHG. RATE 4.4013	LIT 1% RATE 13.2791



LEGAL DESCRIPTION  
Gt 30 2.24 Ac

Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 5/10/2018

Net Property Tax Spring:	\$18.00
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Penalty and Fees:	\$0.00
Other Assessments:	\$0.00
Current Tax:	\$0.00
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Less Spring Payments:	\$0.00

SPRING

22-209-1  
\*\*\*\*\*AUTO\*\*3-DIGIT 402  
Ohio Valley Transmission Corp T1 P1  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010



00000444860000000001800

PAY THIS AMOUNT FOR SPRING PAYMENT: \$18.00

FOLD AND TEAR HERE

CLARK COUNTY, IN \*SEE INFO ON REVERSE SIDE\* CLARK COUNTY TAXPAYER RECEIPT RETAIN THIS PORTION FOR YOUR RECORDS REFER TO PENALTY SCHEDULE ON REVERSE

TAXPAYER NUMBER 024-3-0071	DUPPLICATE NUMBER 44486	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-24-01-800-333.000-013	TAXPAYER NAME Clarksville - Greater Clark OFW	TOTAL TAX RATE 3.2997	TOTAL AV. PTHG. RATE 4.4013	LIT 1% RATE 13.2791

Property Address: W Highway 62 1018 Clarksville IN 47129

Ohio Valley Transmission Corp  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010



Total Net Property Tax:	\$18.00
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Penalty and Fees:	\$0.00
Other Assessments:	\$0.00
Current Tax:	\$0.00
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Less Payments Received:	\$0.00

TAXPAYER RECEIPT

TOTAL \$18.00

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer. e-PAYMENTS & e-BILLING NOW AVAILABLE: Taxpayers who wish to receive their property tax bill by e-mail can sign up at https://www.invoicecloud.com/clarkcountyin. The program is voluntary and free. IN PERSON: The Treasurer is located in the Clark County Government Building Rm 125, Jeffersonville, IN 47130. Please bring entire statement when paying in person. BUSINESS HOURS: 8:30am - 4:30pm (M-F). We are closed from noon - 1:00pm each day for lunch, however, we will be open noon - 1:00pm from May 1st - 10th and November 5th - 13th (Closed 11/6 and 11/12). BANKS: Commerce Bank, MainSource Bank, First Savings Bank, German American Bank, New Washington State Bank and Wesbanco Bank will accept payments by cash or check with coupon/statement at all Clark and Floyd County locations.



Pay your tax statement online @ https://www.invoicecloud.com/clarkcountyin

00000444860000000001800

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash <input type="checkbox"/>			Cash <input type="checkbox"/>	
Check <input type="checkbox"/>			Check <input type="checkbox"/>	
Check No.:			Check No.:	

FOLD AND TEAR HERE

PAY SECOND (2<sup>ND</sup>) INSTALLMENT 2017 Pay 2018 \*SEE INFO ON REVERSE SIDE\* **B** FALL - CLARK COUNTY TREASURER'S COPY RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT (Check here for Change of Address (Make change on reverse side))

TAXPAYER NUMBER 024-3-0071	DUPPLICATE NUMBER 44486	2017 Payable 2018	PROPERTY TYPE Real	BILLED MORTGAGE COMPANY
PARCEL NUMBER 10-24-01-800-333.000-013	TAXPAYER NAME Clarksville - Greater Clark OFW	TOTAL TAX RATE 3.2997	TOTAL AV. PTHG. RATE 4.4013	LIT 1% RATE 13.2791



LEGAL DESCRIPTION  
Gt 30 2.24 Ac

Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 11/13/2018

Net Property Tax Fall:	\$0.00
Penalty and Fees:	\$0.00
Other Assessments:	\$0.00
Current Tax:	\$0.00
Less Fall Payments:	\$0.00

FALL

Ohio Valley Transmission Corp  
Attn: Corporate Tax Dept  
PO Box 32010  
Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENT: \$0.00

00000444860000000000000



330B00000220912008000

Garrett

**PAY FIRST (1<sup>ST</sup>) INSTALLMENT**  
 2017 Pay 2018  
 \*SEE INFO ON REVERSE SIDE\*

**A**

**SPRING - CLARK COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT

Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 003-50000-2550-003	DUPLICATE NUMBER 500504	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY
PROPERTY NUMBER 10-003-1070	TAXING JURISDICTION Charlestown Township	TOTAL TAX RATE 1.6118	TOTAL AV PRTR. Rate 4.4013	LIT % Rate 13.2791



Remit Payment by Mail To:  
 Clark County Treasurer  
 P.O. Box 1508  
 Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 5/10/2018

Net Property Tax Spring: \$69.48  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Spring Payments: \$0.00

SPRING



20-185-1  
 \*\*\*\*\*AUTO\*\*3-DIGIT 402  
 Louisville Gas & Electric Co T1 P1  
 PO Box 32010  
 Louisville KY 40232-2010



PAY THIS AMOUNT FOR SPRING PAYMENT: \$63.48

0000500504000000006348

FOLD AND TEAR HERE

CLARK COUNTY, IN  
 \*SEE INFO ON REVERSE SIDE\*

**CLARK COUNTY TAXPAYER RECEIPT**  
 RETAIN THIS PORTION FOR YOUR RECORDS

REFER TO PENALTY SCHEDULE ON REVERSE

TAX ID NUMBER 003-50000-2550-003	DUPLICATE NUMBER 500504	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY
PROPERTY NUMBER 10-003-1070	TAXING JURISDICTION Charlestown Township	TOTAL TAX RATE 1.6118	TOTAL AV PRTR. Rate 4.4013	LIT % Rate 13.2791

TAXPAYER RECEIPT

Property Address:

Louisville Gas & Electric Co  
 PO Box 32010  
 Louisville KY 40232-2010



Total Net Property Tax: \$126.96  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Payments Received: \$0.00

TOTAL: \$126.96

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.  
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Pay your tax statement online @ <https://www.invoicecloud.com/clarkcounty/in>

0000500504000000012696

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash <input type="checkbox"/>			Cash <input type="checkbox"/>	
Check <input type="checkbox"/>			Check <input type="checkbox"/>	
Check No.:			Check No.:	

FOLD AND TEAR HERE

**PAY SECOND (2<sup>ND</sup>) INSTALLMENT**  
 2017 Pay 2018  
 \*SEE INFO ON REVERSE SIDE\*

**B**

**FALL - CLARK COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT

Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 003-50000-2550-003	DUPLICATE NUMBER 500504	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY
PROPERTY NUMBER 10-003-1070	TAXING JURISDICTION Charlestown Township	TOTAL TAX RATE 1.6118	TOTAL AV PRTR. Rate 4.4013	LIT % Rate 13.2791



Remit Payment by Mail To:  
 Clark County Treasurer  
 P.O. Box 1508  
 Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 11/13/2018

Net Property Tax Fall: \$63.48  
 Penalty and Fees: \$0.00  
 Other Assessments  
 Current Tax: \$0.00  
 Less Fall Payments: \$0.00

FALL

Louisville Gas & Electric Co  
 PO Box 32010  
 Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENT: \$63.48

0000500504000000006348



Garrett

PAY FIRST (1<sup>ST</sup>) INSTALLMENT  
2017 Pay 2018  
\*SEE INFO ON REVERSE SIDE\*

**A** **SPRING - CLARK COUNTY TREASURER'S COPY**  
RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT

Check here for Change of Address  
(Make change on reverse side)

TAX ID NUMBER <b>019-50000-9850-010</b>	DUPLICATE NUMBER <b>506579</b>	<b>2017 Payable 2018</b>	PROPERTY TYPE <b>Personal</b>	BILLED MORTGAGE COMPANY		
PROPERTY NUMBER <b>10-010-1070</b>	TAXING JURISDICTION <b>City of Jeffersonville IFW</b>	TOTAL TAX RATE <b>3.9981</b>	GEN AV P/TIC RATE <b>4.4013</b>	LIT IN RATE <b>13.2791</b>		



Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: **5/10/2018**

Net Property Tax Spring: **\$1,927.05**  
Delinquent Tax: **\$0.00**  
Delinquent Penalty: **\$0.00**  
Penalty and Fees: **\$0.00**  
Other Assessments  
Current Tax: **\$0.00**  
Delinquent Tax: **\$0.00**  
Delinquent Penalty: **\$0.00**  
Less Spring Payments: **\$0.00**

SPRING



40105-39043-1  
Louisville Gas & Electric T122 P1  
PO Box 32010  
Louisville KY 40232-2010

PAY THIS AMOUNT FOR  
SPRING PAYMENT: **\$1,927.05**

0000506579000000192705

FOLD AND TEAR HERE

CLARK COUNTY, IN  
\*SEE INFO ON REVERSE SIDE\*

**CLARK COUNTY TAXPAYER RECEIPT**  
RETAIN THIS PORTION FOR YOUR RECORDS

REFER TO PENALTY SCHEDULE  
ON REVERSE

TAX ID NUMBER <b>019-50000-9850-010</b>	DUPLICATE NUMBER <b>506579</b>	<b>2017 Payable 2018</b>	PROPERTY TYPE <b>Personal</b>	BILLED MORTGAGE COMPANY		
PROPERTY NUMBER <b>10-010-1070</b>	TAXING JURISDICTION <b>City of Jeffersonville IFW</b>	TOTAL TAX RATE <b>3.9981</b>	GEN AV P/TIC RATE <b>4.4013</b>	LIT IN RATE <b>13.2791</b>		

Property Address:

Louisville Gas & Electric  
PO Box 32010  
Louisville KY 40232-2010



Total Net Property Tax: **\$3,854.10**  
Delinquent Tax: **\$0.00**  
Delinquent Penalty: **\$0.00**  
Penalty and Fees: **\$0.00**  
Other Assessments  
Current Tax: **\$0.00**  
Delinquent Tax: **\$0.00**  
Delinquent Penalty: **\$0.00**  
Less Payments Received: **\$0.00**

TOTAL: **\$3,854.10**

TAXPAYER RECEIPT

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.

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0000506579000000385410

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash			Cash	
Check			Check	
Check No.:			Check No.:	

FOLD AND TEAR HERE

PAY SECOND (2<sup>ND</sup>) INSTALLMENT  
2017 Pay 2018  
\*SEE INFO ON REVERSE SIDE\*

**B** **FALL - CLARK COUNTY TREASURER'S COPY**  
RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT

Check here for Change of Address  
(Make change on reverse side)

TAX ID NUMBER <b>019-50000-9850-010</b>	DUPLICATE NUMBER <b>506579</b>	<b>2017 Payable 2018</b>	PROPERTY TYPE <b>Personal</b>	BILLED MORTGAGE COMPANY		
PROPERTY NUMBER <b>10-010-1070</b>	TAXING JURISDICTION <b>City of Jeffersonville IFW</b>	TOTAL TAX RATE <b>3.9981</b>	GEN AV P/TIC RATE <b>4.4013</b>	LIT IN RATE <b>13.2791</b>		



Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: **11/13/2018**

Net Property Tax Fall: **\$1,927.05**  
Penalty and Fees: **\$0.00**  
Other Assessments  
Current Tax: **\$0.00**  
Less Fall Payments: **\$0.00**

FALL

Louisville Gas & Electric  
PO Box 32010  
Louisville KY 40232-2010

PAY THIS AMOUNT FOR  
FALL PAYMENT: **\$1,927.05**

0000506579000000192705



Garrett

**PAY FIRST (1<sup>ST</sup>) INSTALLMENT**  
 2017 Pay 2018  
 \*SEE INFO ON REVERSE SIDE\*

**A** **SPRING - CLARK COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT

Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 004-50000-5111-005	DUPLICATE NUMBER 501040	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY	
PROPERTY NUMBER 10-005-1070	TAXING UNIT NAME Jeffersonville Twp OFW	TOTAL TAX RATE 1.5917	YEARLY PFC Rate 4.4013	LIT IN \$100 13,2791	



Remit Payment by Mail To:  
 Clark County Treasurer  
 P.O. Box 1508  
 Jeffersonville, IN 47131-1508

**PAYMENT LATE AFTER:** 5/10/2018

Net Property Tax Spring: \$2,506.30  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Spring Payments: \$0.00

**SPRING**

20-188-1  
 \*\*\*\*\*AUTO\*\*3-DIGIT 402  
 Louisville Gas & Electric Co T1 P1  
 PO Box 32010  
 Louisville KY 40232-2010



**PAY THIS AMOUNT FOR SPRING PAYMENT:** \$2,506.30

0000501040000000250630

FOLD AND TEAR HERE

**CLARK COUNTY, IN**  
 \*SEE INFO ON REVERSE SIDE\*

**CLARK COUNTY TAXPAYER RECEIPT**  
 RETAIN THIS PORTION FOR YOUR RECORDS

REFER TO PENALTY SCHEDULE ON REVERSE

TAX ID NUMBER 004-50000-5111-005	DUPLICATE NUMBER 501040	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY	
PROPERTY NUMBER 10-005-1070	TAXING UNIT NAME Jeffersonville Twp OFW	TOTAL TAX RATE 1.5917	YEARLY PFC Rate 4.4013	LIT IN \$100 13,2791	

**Property Address:**  
 Louisville Gas & Electric Co  
 PO Box 32010  
 Louisville KY 40232-2010



Total Net Property Tax: \$5,012.60  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Payments Received: \$0.00

**TAXPAYER RECEIPT**

**TOTAL:** \$5,012.60

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.  
 e-PAYMENTS & e-BILLING NOW AVAILABLE: Taxpayers who wish to receive their property tax bill by e-mail can sign up at <https://www.invoicecloud.com/clarkcountyin>. The program is voluntary and free.  
 IN PERSON: The Treasurer is located in the Clark County Government Building Rm 125, Jeffersonville, IN 47130. Please bring entire statement when paying in person.  
 BUSINESS HOURS: 8:30am - 4:30pm (M-F). We are closed from noon - 1:00pm each day for lunch, however, we will be open noon - 1:00pm from May 1st - 10th and November 5th - 13th (Closed 11/6 and 11/12).  
 BANKS: Commerce Bank, MainSource Bank, First Savings Bank, German American Bank, New Washington State Bank and Wesbanco Bank will accept payments by cash or check with coupon/statement at all Clark and Floyd County locations.



Pay your tax statement online @ <https://www.invoicecloud.com/clarkcountyin>

0000501040000000501260

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash <input type="checkbox"/>			Cash <input type="checkbox"/>	
Check <input type="checkbox"/>			Check <input type="checkbox"/>	
Check No. <input type="checkbox"/>			Check No. <input type="checkbox"/>	

FOLD AND TEAR HERE

**PAY SECOND (2<sup>ND</sup>) INSTALLMENT**  
 2017 Pay 2018  
 \*SEE INFO ON REVERSE SIDE\*

**B** **FALL - CLARK COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT

Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 004-50000-5111-005	DUPLICATE NUMBER 501040	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY	
PROPERTY NUMBER 10-005-1070	TAXING UNIT NAME Jeffersonville Twp OFW	TOTAL TAX RATE 1.5917	YEARLY PFC Rate 4.4013	LIT IN \$100 13,2791	



Remit Payment by Mail To:  
 Clark County Treasurer  
 P.O. Box 1508  
 Jeffersonville, IN 47131-1508

**PAYMENT LATE AFTER:** 11/13/2018

Net Property Tax Fall: \$2,506.30  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Less Fall Payments: \$0.00

**FALL** Louisville Gas & Electric Co  
 PO Box 32010  
 Louisville KY 40232-2010

**PAY THIS AMOUNT FOR FALL PAYMENT:** \$2,506.30

0000501040000000250630

30800000200310009000



Garrett

PAY FIRST (1<sup>ST</sup>) INSTALLMENT  
2017 Pay 2018  
\*SEE INFO ON REVERSE SIDE\*

**A** **SPRING - CLARK COUNTY TREASURER'S COPY**  
RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT

Check here for Change of Address  
(Make change on reverse side)

TAX ID NUMBER 014-50000-6820-012	DUPLICATE NUMBER 503709	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY
PROPERTY NUMBER 10-012-1070	TAXING UNIT NAME Clarksville Town IFW	TOTAL TAX RATE 3.9944	TOTAL AVY PFC RATE 4.4013	LIEN FEE \$ 13.2791



Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: **5/10/2018**

Net Property Tax Spring: \$24.75  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Penalty and Fees: \$0.00  
Other Assessments: \$0.00  
Current Tax: \$0.00  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Less Spring Payments: \$0.00

SPRING

20-187-1  
\*\*\*\*\*AUTO\*\*3-DIGIT 402  
Louisville Gas & Electric Co T1 P1  
PO Box 32010  
Louisville KY 40232-2010



PAY THIS AMOUNT FOR SPRING PAYMENT: **\$24.75**

0000503709000000002475

FOLD AND TEAR HERE

CLARK COUNTY, IN  
\*SEE INFO ON REVERSE SIDE\*

**CLARK COUNTY TAXPAYER RECEIPT**  
RETAIN THIS PORTION FOR YOUR RECORDS

REFER TO PENALTY SCHEDULE ON REVERSE

TAX ID NUMBER 014-50000-6820-012	DUPLICATE NUMBER 503709	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY
PROPERTY NUMBER 10-012-1070	TAXING UNIT NAME Clarksville Town IFW	TOTAL TAX RATE 3.9944	TOTAL AVY PFC RATE 4.4013	LIEN FEE \$ 13.2791

TAXPAYER RECEIPT

Property Address:

Louisville Gas & Electric Co  
PO Box 32010  
Louisville KY 40232-2010



Total Net Property Tax: \$49.50  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Penalty and Fees: \$0.00  
Other Assessments: \$0.00  
Current Tax: \$0.00  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Less Payments Received: \$0.00

TOTAL: **\$49.50**

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.  
e-PAYMENTS & e-BILLING NOW AVAILABLE: Taxpayers who wish to receive their property tax bill by e-mail can sign up at <https://www.invoicecloud.com/clarkcounty/in>. The program is voluntary and free.  
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Pay your tax statement online @ <https://www.invoicecloud.com/clarkcounty/in>

0000503709000000004950

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
	Cash <input type="checkbox"/>		Cash <input type="checkbox"/>	
	Check <input type="checkbox"/>		Check <input type="checkbox"/>	
	Check No.:		Check No.:	

FOLD AND TEAR HERE

PAY SECOND (2<sup>ND</sup>) INSTALLMENT  
2017 Pay 2018  
\*SEE INFO ON REVERSE SIDE\*

**B** **FALL - CLARK COUNTY TREASURER'S COPY**  
RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT

Check here for Change of Address  
(Make change on reverse side)

TAX ID NUMBER 014-50000-6820-012	DUPLICATE NUMBER 503709	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY
PROPERTY NUMBER 10-012-1070	TAXING UNIT NAME Clarksville Town IFW	TOTAL TAX RATE 3.9944	TOTAL AVY PFC RATE 4.4013	LIEN FEE \$ 13.2791



Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: **11/13/2018**

Net Property Tax Fall: \$24.75  
Penalty and Fees: \$0.00  
Other Assessments: \$0.00  
Current Tax: \$0.00  
Less Fall Payments: \$0.00

FALL

Louisville Gas & Electric Co  
PO Box 32010  
Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENT: **\$24.75**

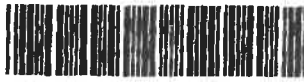
0000503709000000002475

38050000200510008000

Garrett

PAY FIRST 1/3 INSTALLMENT 2017 Pay 2018 \*SEE INFO ON REVERSE SIDE\* **A** SPRING - CLARK COUNTY TREASURER'S COPY RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 001-50000-3620-025	DUPLICATE NUMBER 6653486	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY
PROPERTY NUMBER 10-025-1070	TAXING DISTRICT NAME Bethlehem Township	TOTAL TAX RATE 1.5785	2017/18 PYR. Rate 4.4013	LIT % Rate 13.2791



Remit Payment by Mail To: Clark County Treasurer P.O. Box 1508 Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 5/10/2018

Net Property Tax Spring: \$19,138.44  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Spring Payments: \$0.00

SPRING



40111-39057-1  
 Louisville Gas & Electric Company T122 P1  
 PO Box 32010  
 Louisville KY 40232-2010

PAY THIS AMOUNT FOR SPRING PAYMENT: \$19,138.44

0006653486000001913844

FOLD AND TEAR HERE

CLARK COUNTY, IN CLARK COUNTY TAXPAYER RECEIPT REFER TO PENALTY SCHEDULE ON REVERSE RETAIN THIS PORTION FOR YOUR RECORDS

TAX ID NUMBER 001-50000-3620-025	DUPLICATE NUMBER 6653486	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY
PROPERTY NUMBER 10-025-1070	TAXING DISTRICT NAME Bethlehem Township	TOTAL TAX RATE 1.5785	2017/18 PYR. Rate 4.4013	LIT % Rate 13.2791

Property Address:

Louisville Gas & Electric Company  
 PO Box 32010  
 Louisville KY 40232-2010



Total Net Property Tax: \$38,276.88  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Delinquent Tax: \$0.00  
 Delinquent Penalty: \$0.00  
 Less Payments Received: \$0.00

TAXPAYER RECEIPT

TOTAL: \$38,276.88

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer. e-PAYMENTS & e-BILLING NOW AVAILABLE: Taxpayers who wish to receive their property tax bill by e-mail can sign up at <https://www.invoicelcloud.com/clarkcountyin>. The program is voluntary and free. IN PERSON: The Treasurer is located in the Clark County Government Building Rm 125, Jeffersonville, IN 47130. Please bring entire statement when paying in person. BUSINESS HOURS: 8:30am - 4:30pm (M-F). We are closed from noon - 1:00pm each day for lunch, however, we will be open noon - 1:00pm from May 1st - 10th and November 5th - 13th (Closed 11/6 and 11/12). BANKS: Commerce Bank, MainSource Bank, First Savings Bank, German American Bank, New Washington State Bank and Wesbanco Bank will accept payments by cash or check with coupon/statement at all Clark and Floyd County locations.



Pay your tax statement online @ <https://www.invoicelcloud.com/clarkcountyin>

0006653486000003827688

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash	<input type="checkbox"/>		Cash	<input type="checkbox"/>
Check	<input type="checkbox"/>		Check	<input type="checkbox"/>
Check No.:			Check No.:	

FOLD AND TEAR HERE

PAY SECOND 1/3 INSTALLMENT 2017 Pay 2018 \*SEE INFO ON REVERSE SIDE\* **B** FALL - CLARK COUNTY TREASURER'S COPY RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 001-50000-3620-025	DUPLICATE NUMBER 6653486	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY
PROPERTY NUMBER 10-025-1070	TAXING DISTRICT NAME Bethlehem Township	TOTAL TAX RATE 1.5785	2017/18 PYR. Rate 4.4013	LIT % Rate 13.2791



Remit Payment by Mail To: Clark County Treasurer P.O. Box 1508 Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 11/13/2018

Net Property Tax Fall: \$19,138.44  
 Penalty and Fees: \$0.00  
 Other Assessments: \$0.00  
 Current Tax: \$0.00  
 Less Fall Payments: \$0.00

FALL

Louisville Gas & Electric Company  
 PO Box 32010  
 Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENT: \$19,138.44

0006653486000001913844





Garrett

PAY FIRST (1<sup>st</sup>) INSTALLMENT  
2017 Pay 2018  
\*SEE INFO ON REVERSE SIDE\*

**A** **SPRING - CLARK COUNTY TREASURER'S COPY**  
RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT

Check here for Change of Address (Make change on reverse side)

ACCOUNT NUMBER 007-50000-1170-028	DUPLICATE NUMBER 501791	2017 Payable 2018	PROPERTY TYPE Personal	BILLED VORTGAGE COMPANY		
PROPERTY NUMBER 10-028-1070	TAXING UNIT NAME Oregon Township	TOTAL TAX RATE 1.5816	TOTAL AV. P. R. RATE 4.4013	L. I. % Rate 13.2791		



Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: **5/10/2018**

Net Property Tax Spring: \$24.87  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Penalty and Fees: \$0.00  
Other Assessments: \$0.00  
Current Tax: \$0.00  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Less Spring Payments: \$0.00

SPRING

20-189-1  
\*\*\*\*\*AUTO\*\*3-DIGIT 402  
Louisville Gas & Electric Co T1 P1  
PO Box 32010  
Louisville KY 40232-2010



PAY THIS AMOUNT FOR SPRING PAYMENT: **\$24.87**

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FOLD AND TEAR HERE

CLARK COUNTY, IN  
\*SEE INFO ON REVERSE SIDE\*

**CLARK COUNTY TAXPAYER RECEIPT**  
RETAIN THIS PORTION FOR YOUR RECORDS

REFER TO PENALTY SCHEDULE ON REVERSE

ACCOUNT NUMBER 007-50000-1170-028	DUPLICATE NUMBER 501791	2017 Payable 2018	PROPERTY TYPE Personal	BILLED VORTGAGE COMPANY		
PROPERTY NUMBER 10-028-1070	TAXING UNIT NAME Oregon Township	TOTAL TAX RATE 1.5816	TOTAL AV. P. R. RATE 4.4013	L. I. % Rate 13.2791		

Property Address:

Louisville Gas & Electric Co  
PO Box 32010  
Louisville KY 40232-2010



Total Net Property Tax: \$49.74  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Penalty and Fees: \$0.00  
Other Assessments: \$0.00  
Current Tax: \$0.00  
Delinquent Tax: \$0.00  
Delinquent Penalty: \$0.00  
Less Payments Received: \$0.00

TAXPAYER RECEIPT

TOTAL: **\$49.74**

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.  
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Pay your tax statement online @ <https://www.invoicelcloud.com/clarkcountyin>

0000501791000000004974

For Bank Use Only	Clark County Spring installment		Clark County Fall installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash <input type="checkbox"/>			Cash <input type="checkbox"/>	
Check <input type="checkbox"/>			Check <input type="checkbox"/>	
Check No.:			Check No.:	

FOLD AND TEAR HERE

PAY SECOND (2<sup>nd</sup>) INSTALLMENT  
2017 Pay 2018  
\*SEE INFO ON REVERSE SIDE\*

**B** **FALL - CLARK COUNTY TREASURER'S COPY**  
RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT

Check here for Change of Address (Make change on reverse side)

ACCOUNT NUMBER 007-50000-1170-028	DUPLICATE NUMBER 501791	2017 Payable 2018	PROPERTY TYPE Personal	BILLED VORTGAGE COMPANY		
PROPERTY NUMBER 10-028-1070	TAXING UNIT NAME Oregon Township	TOTAL TAX RATE 1.5816	TOTAL AV. P. R. RATE 4.4013	L. I. % Rate 13.2791		



Remit Payment by Mail To:  
Clark County Treasurer  
P.O. Box 1508  
Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: **11/13/2018**

Net Property Tax Fall: \$24.87  
Penalty and Fees: \$0.00  
Other Assessments: \$0.00  
Current Tax: \$0.00  
Less Fall Payments: \$0.00

FALL

Louisville Gas & Electric Co  
PO Box 32010  
Louisville KY 40232-2010

PAY THIS AMOUNT FOR FALL PAYMENT: **\$24.87**

0000501791000000002487



39080000200710008000



**PAY FIRST (1<sup>st</sup>) INSTALLMENT**  
 2017 Pay 2018  
 \*SEE INFO ON REVERSE SIDE\*

**A**

**SPRING - CLARK COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT

Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 011-50000-1270-033	DUPLICATE NUMBER 502596	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY		
PROPERTY NUMBER 10-033-1070	TAXING UNIT NAME Utica Township	TOTAL TAX RATE 1.6935	TOT AV PFC RATE 4.4013	LIT IN RATE 13.2791		



Remit Payment by Mail To:  
 Clark County Treasurer  
 P. O. Box 1508  
 Jeffersonville, IN 47131-1508

**PAYMENT LATE AFTER: 5/10/2018**

Net Property Tax Spring:	\$26.64
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Penalty and Fees:	\$0.00
Other Assessments:	\$0.00
Current Tax:	\$0.00
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Less Spring Payments:	\$0.00

**SPRING**

20-191-1  
 \*\*\*\*\*AUTO\*\*3-DIGIT 402  
 Louisville Gas & Electric Co T1 P1  
 PO Box 32010  
 Louisville KY 40232-2010



**PAY THIS AMOUNT FOR SPRING PAYMENT: \$26.64**

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**CLARK COUNTY, IN**  
 \*SEE INFO ON REVERSE SIDE\*

**CLARK COUNTY TAXPAYER RECEIPT**  
 RETAIN THIS PORTION FOR YOUR RECORDS

REFER TO PENALTY SCHEDULE ON REVERSE

TAX ID NUMBER 011-50000-1270-033	DUPLICATE NUMBER 502596	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY		
PROPERTY NUMBER 10-033-1070	TAXING UNIT NAME Utica Township	TOTAL TAX RATE 1.6935	TOT AV PFC RATE 4.4013	LIT IN RATE 13.2791		

**Property Address:**  
  
 Louisville Gas & Electric Co  
 PO Box 32010  
 Louisville KY 40232-2010



Total Net Property Tax:	\$53.28
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Penalty and Fees:	\$0.00
Other Assessments:	\$0.00
Current Tax:	\$0.00
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
Less Payments Received:	\$0.00

**TAXPAYER RECEIPT**

**TOTAL: \$53.28**

**MAIL:** Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer.

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Pay your tax statement online @ <https://www.invoicecloud.com/clarkcountyin>

0000502596000000005328

For Bank Use Only	Clark County Spring Installment		Clark County Fall Installment	
	Amount Paid	Date Stamp	Amount Paid	Date Stamp
Cash <input type="checkbox"/>			Cash <input type="checkbox"/>	
Check <input type="checkbox"/>			Check <input type="checkbox"/>	
Check No.:			Check No.:	

FOLD AND TEAR HERE

**PAY SECOND (2<sup>nd</sup>) INSTALLMENT**  
 2017 Pay 2018  
 \*SEE INFO ON REVERSE SIDE\*

**B**

**FALL - CLARK COUNTY TREASURER'S COPY**  
 RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT

Check here for Change of Address (Make change on reverse side)

TAX ID NUMBER 011-50000-1270-033	DUPLICATE NUMBER 502596	2017 Payable 2018	PROPERTY TYPE Personal	BILLED MORTGAGE COMPANY		
PROPERTY NUMBER 10-033-1070	TAXING UNIT NAME Utica Township	TOTAL TAX RATE 1.6935	TOT AV PFC RATE 4.4013	LIT IN RATE 13.2791		



Remit Payment by Mail To:  
 Clark County Treasurer  
 P. O. Box 1508  
 Jeffersonville, IN 47131-1508

**PAYMENT LATE AFTER: 11/13/2018**

Net Property Tax Fall:	\$26.64
Penalty and Fees:	\$0.00
Other Assessments:	\$0.00
Current Tax:	\$0.00
Less Fall Payments:	\$0.00

**FALL**

Louisville Gas & Electric Co  
 PO Box 32010  
 Louisville KY 40232-2010

**PAY THIS AMOUNT FOR FALL PAYMENT: \$26.64**

0000502596000000002664

80800000200910008000

Garrett

PAY FIRST (1) INSTALLMENT 2017 Pay 2018 'SEE INFO ON REVERSE SIDE' **A** SPRING - CLARK COUNTY TREASURER'S COPY RETURN THIS PORTION 'A' WITH YOUR SPRING INSTALLMENT PAYMENT Check Here for Change of Address (Make change on reverse side)

Table with columns: TAX ID NUMBER (012-50000-2100-034), DUPLICATE NUMBER (502864), 2017 Payable 2018, PROPERTY TYPE (Personal), BILLED MORTGAGE COMPANY, PROPERTY NUMBER (10-034-1070), ADDRESS (Washington Township), TOTAL TAX RATE (1.5824), TOTAL AV PTRC RATE (4.4013), LT VALUE (13.2791)



Remit Payment by Mail To: Clark County Treasurer P.O. Box 1508 Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 5/10/2018

Net Property Tax Spring: \$24.88
Delinquent Tax: \$0.00
Delinquent Penalty: \$0.00
Penalty and Fees: \$0.00
Other Assessments: \$0.00
Current Tax: \$0.00
Delinquent Tax: \$0.00
Delinquent Penalty: \$0.00
Less Spring Payments: \$0.00

SPRING

40105-38045-1
Louisville Gas & Electric T122 P1
PO Box 32010
Louisville KY 40232-2010

PAY THIS AMOUNT FOR SPRING PAYMENT: \$24.88

0000502864000000002488

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CLARK COUNTY, IN CLARK COUNTY TAXPAYER RECEIPT REFER TO PENALTY SCHEDULE ON REVERSE

Table with columns: TAX ID NUMBER (012-50000-2100-034), DUPLICATE NUMBER (502864), 2017 Payable 2018, PROPERTY TYPE (Personal), BILLED MORTGAGE COMPANY, PROPERTY NUMBER (10-034-1070), ADDRESS (Washington Township), TOTAL TAX RATE (1.5824), TOTAL AV PTRC RATE (4.4013), LT VALUE (13.2791)

TAXPAYER RECEIPT

Property Address:

Louisville Gas & Electric
PO Box 32010
Louisville KY 40232-2010



Total Net Property Tax: \$49.76
Delinquent Tax: \$0.00
Delinquent Penalty: \$0.00
Penalty and Fees: \$0.00
Other Assessments: \$0.00
Current Tax: \$0.00
Delinquent Tax: \$0.00
Delinquent Penalty: \$0.00
Less Payments Received: \$0.00

PAY THIS AMOUNT FOR FALL PAYMENT: \$49.76

FOLD AND TEAR HERE

MAIL: Payment with coupon to the Clark County Treasurer, P.O. Box 1508, Jeffersonville, IN 47131. Payment is considered on time when postmarked by the US Post Office by the due dates. Enclose Payment Coupon, your cancelled check will serve as your receipt. Make check payable to Clark County Treasurer. e-PAYMENTS & e-BILLING NOW AVAILABLE: Taxpayers who wish to receive their property tax bill by e-mail can sign up at https://www.invoicecloud.com/clarkcountyin. The program is voluntary and free. IN PERSON: The Treasurer is located in the Clark County Government Building Rm 125, Jeffersonville, IN 47130. Please bring entire statement when paying in person. BUSINESS HOURS: 8:30am - 4:30pm (M-F). We are closed from noon - 1:00pm each day for lunch, however, we will be open noon - 1:00pm from May 1st - 10th and November 5th - 13th (Closed 11/6 and 11/12). BANKS: Commerce Bank, MainSource Bank, First Savings Bank, German American Bank, New Washington State Bank and Wesbanco Bank will accept payments by cash or check with coupon/statement at all Clark and Floyd County locations.



Pay your tax statement online @ https://www.invoicecloud.com/clarkcountyin

0000502864000000004976

Table for Clark County Spring and Fall Installment with columns: Amount Paid, Date Stamp, Cash, Check, Check No.

PAY SECOND (2) OF 2 INSTALLMENTS 2017 Pay 2018 'SEE INFO ON REVERSE SIDE' **B** FALL - CLARK COUNTY TREASURER'S COPY RETURN THIS PORTION 'B' WITH YOUR FALL INSTALLMENT PAYMENT Check Here for Change of Address (Make change on reverse side)

Table with columns: TAX ID NUMBER (012-50000-2100-034), DUPLICATE NUMBER (502864), 2017 Payable 2018, PROPERTY TYPE (Personal), BILLED MORTGAGE COMPANY, PROPERTY NUMBER (10-034-1070), ADDRESS (Washington Township), TOTAL TAX RATE (1.5824), TOTAL AV PTRC RATE (4.4013), LT VALUE (13.2791)



Remit Payment by Mail To: Clark County Treasurer P.O. Box 1508 Jeffersonville, IN 47131-1508

PAYMENT LATE AFTER: 11/13/2018

Net Property Tax Fall: \$24.88
Penalty and Fees: \$0.00
Other Assessments: \$0.00
Current Tax: \$0.00
Less Fall Payments: \$0.00

FALL

Louisville Gas & Electric
PO Box 32010
Louisville KY 40232-2010

Handwritten list of numbers: 11,211.00, 7,092.00, 1,539.00, 252.00, 633.00, 633.00, 1,362.00, 18.00, 126.94, 3,854.10, 5,012.00, 49.50, 38,276.88, 49.74

PAY THIS AMOUNT FOR FALL PAYMENT: \$24.88

Handwritten calculations: 53.28, 49.74, \$79212.82

0000502864000000002488

5880A00401050304008000

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 46**

**Responding Witness: Christopher M. Garrett**

- Q.1-46. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2018, please indicate whether there is a period of temporary abatement of taxes during the construction phase of assets to be placed in service. If so, please describe in detail.
- A.1-46. There is no period of temporary abatement of taxes during the construction phase of assets to be placed in service. Items in CWIP have historically been subject to property tax.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 47**

**Responding Witness: Christopher M. Garrett**

Q.1-47. Please provide a schedule showing how property taxes were computed for the base year and include copies of all workpapers used to determine the amount in electronic format with all formulas intact.

A.1-47. See the attachment being provided in Excel format.

The attachment is  
provided in a separate  
file in Excel format.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 48**

**Responding Witness: Christopher M. Garrett**

Q.1-48. Please provide a schedule showing how property taxes were computed for the test year and include copies of all workpapers used to determine the amount in electronic format with all formulas intact.

A.1-48. See the response to Question No. 47.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 49**

**Responding Witness: Daniel K. Arbough / Christopher M. Garrett**

Q.1-49. Please provide a schedule of the amortization expense associated with each regulatory asset for (a) each year 2014 through 2018, (b) the base year and (c) the test year. Provide the balance of each regulatory asset at the beginning and end of each of those years, the amortization period that was used in each of those years, and the FERC accounts utilized to record the amortization expense. In addition, please source the amortization period to the Case No. in which the Commission approved the recovery and the amortization period, if any.

A.1-49. See attached.

Account (a)	Description	Account Used for Amortization	Amortization Period	Order No. / Docket No.
182320/182345	WINTER STORM 2009 - ELECTRIC	571/593	Ongoing	KPSC 2009-00175 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371
182342/182346	WINTER STORM 2009 - GAS	880	Ongoing	KPSC 2009-00175 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371
182322/182335	RATE CASE EXPENSES - ELECTRIC	928	Ongoing	KPSC 2014-00372 KPSC 2016-00371
182323/182336	RATE CASE EXPENSES - GAS	928	Ongoing	KPSC 2014-00372 KPSC 2016-00371
182324/182337	EKPC FERC TRANSMISSION COST - KY PORTION	456/566	Mar-09 to Feb-14	FERC ER06-1458
182332/182348	CARBON MANAGEMENT RESEARCH GROUP	930	Aug-10 to Jul-20	KPSC 2008-00308 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371
182333/182349	KY CONSORTIUM FOR CARBON STORAGE	930	Aug-10 to Jul-14	KPSC 2008-00308 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372
182334/182347	WIND STORM 2008	593	Ongoing	KPSC 2008-00456 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371
182352	INTEREST RATE SWAPS (Mark to Market)	244/427	Varying from 2020 - 2033	KPSC 2000-00275 KPSC 2003-00299 KPSC 2003-00433 KPSC 2008-00252 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371
182359	GENERAL MANAGEMENT AUDIT - ELECTRIC	928	Jan-13 to Dec-15	KPSC 2012-00222
182360	GENERAL MANAGEMENT AUDIT - GAS	928	Jan-13 to Dec-15	KPSC 2012-00222
182361	2011 SUMMER STORM - ELECTRIC	593	Ongoing	KPSC 2011-00380 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371
182371	FORWARD STARTING SWAP LOSSES	427	Sep-15 to Oct-45	KPSC 2014-00089 KPSC 2014-00372 KPSC 2016-00371
182344	SWAP TERMINATION (Wachovia)	930	Aug-10 to Apr-35	KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371
182381	SWAP TERMINATION (Bank of America)	427	Jul-17 to Mar-34	KPSC 2016-00393 KPSC 2016-00371
182313	PENSION GAIN/LOSS AMORTIZATION-15 YEAR	926	Rolling 15 Years	KPSC 2014-00372 KPSC 2016-00371
182305/182315	ASC 715 - PENSION AND POSTRETIREMENT	926/107	Ongoing	KPSC 2003-00433 KPSC 2008-00252 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371 FERC A104-2-000 FERC A107-1-000
182328-182331	ASC 740 - INCOME TAXES	410, 411, 282, 283	Ongoing	KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371 KPSC 2018-00034
182386	PLANT OUTAGE NORMALIZATION (b)	510 to 515, 549 to 555	Proposed: May-19 to Apr-27	KPSC 2016-00371 Proposed: Case No. 2018-00295
N/A	2018 SUMMER STORM	593	Proposed: May-19 to Apr-24	Proposed: Case No. 2018-00295
<b>Total</b>				

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) The regulatory asset balance at April 30, 2019 for plant outage normalization assumed actuals through June 2018 in the filing requirement. The balance use to forecast amortization cost for the test year was based on actuals through May 2018 as reflected in KIUC Questions number 69 and 70.



		2014			
Account (a)	Description	Beginning Balance	Annual Activity	Amortization	Ending Balance
182320/182345	WINTER STORM 2009 - ELECTRIC	28,749,879	-	(4,367,070)	24,382,809
182342/182346	WINTER STORM 2009 - GAS	110,396	-	(16,769)	93,627
182322/182335	RATE CASE EXPENSES - ELECTRIC	596,351	822,262	(367,057)	1,051,556
182323/182336	RATE CASE EXPENSES - GAS	189,895	205,566	(112,166)	283,295
182324/182337	EKPC FERC TRANSMISSION COST - KY PORTION	28,262		(28,262)	-
182332/182348	CARBON MANAGEMENT RESEARCH GROUP	134,910	78,000	(58,440)	154,470
182333/182349	KY CONSORTIUM FOR CARBON STORAGE	128,047		(128,047)	-
182334/182347	WIND STORM 2008	15,497,386		(2,354,034)	13,143,352
182352	INTEREST RATE SWAPS (Mark to Market)	35,912,921	12,075,907	-	47,988,828
182359	GENERAL MANAGEMENT AUDIT - ELECTRIC	61,055	-	(30,528)	30,527
182360	GENERAL MANAGEMENT AUDIT - GAS	19,882	-	(9,941)	9,941
182361	2011 SUMMER STORM - ELECTRIC	6,441,700	-	(1,610,425)	4,831,275
182371	FORWARD STARTING SWAP LOSSES	-	33,263,681	-	33,263,681
182344	SWAP TERMINATION (Wachovia)	8,290,086	-	(388,658)	7,901,428
182381	SWAP TERMINATION (Bank of America)	-			-
182313	PENSION GAIN/LOSS AMORTIZATION-15 YEAR	-	-	-	-
182305/182315	ASC 715 - PENSION AND POSTRETIREMENT	164,087,881	64,262,820	(13,812,239)	214,538,462
182328-182331	ASC 740 - INCOME TAXES	14,057,350	14,319	(279,552)	13,792,117
182386	PLANT OUTAGE NORMALIZATION (b)				
N/A	2018 SUMMER STORM				
<b>Total</b>		274,306,001	110,722,555	(23,563,188)	361,465,368

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) The regulatory asset balance at April 30, 2019 for plant outage normalization assumed actuals through June 2018 in the filing requirement. The balance used to forecast amortization cost for the test year was based on actuals through May 2018 as reflected in KIUC Questions number 69 and 70.

		2015			
Account (a)	Description	Beginning Balance	Annual Activity	Amortization	Ending Balance
182320/182345	WINTER STORM 2009 - ELECTRIC	24,382,809	-	(4,367,071)	20,015,738
182342/182346	WINTER STORM 2009 - GAS	93,627		(16,769)	76,858
182322/182335	RATE CASE EXPENSES - ELECTRIC	1,051,556	383,892	(487,738)	947,710
182323/182336	RATE CASE EXPENSES - GAS	283,295	95,967	(142,335)	236,927
182324/182337	EKPC FERC TRANSMISSION COST - KY PORTION	-			-
182332/182348	CARBON MANAGEMENT RESEARCH GROUP	154,470	97,560	(97,560)	154,470
182333/182349	KY CONSORTIUM FOR CARBON STORAGE	-			-
182334/182347	WIND STORM 2008	13,143,352		(2,354,033)	10,789,319
182352	INTEREST RATE SWAPS (Mark to Market)	47,988,828		(843,464)	47,145,364
182359	GENERAL MANAGEMENT AUDIT - ELECTRIC	30,527	-	(30,527)	-
182360	GENERAL MANAGEMENT AUDIT - GAS	9,941	-	(9,941)	-
182361	2011 SUMMER STORM - ELECTRIC	4,831,275	-	(1,610,425)	3,220,850
182371	FORWARD STARTING SWAP LOSSES	33,263,681	10,627,689	(825,497)	43,065,873
182344	SWAP TERMINATION (Wachovia)	7,901,428	-	(388,659)	7,512,769
182381	SWAP TERMINATION (Bank of America)	-			-
182313	PENSION GAIN/LOSS AMORTIZATION-15 YEAR	-	5,747,780	-	5,747,780
182305/182315	ASC 715 - PENSION AND POSTRETIREMENT	214,538,462	15,059,936	(20,642,027)	208,956,371
182328-182331	ASC 740 - INCOME TAXES	13,792,117	14,319	(279,552)	13,526,884
182386	PLANT OUTAGE NORMALIZATION (b)				
N/A	2018 SUMMER STORM				
<b>Total</b>		361,465,368	32,027,143	(32,095,598)	361,396,913

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) The regulatory asset balance at April 30, 2019 for plant outage normalization assumed actuals through June 2018 in the filing requirement. The balance used to forecast amortization cost for the test year was based on actuals through May 2018 as reflected in KIUC Questions number 69 and 70.

		2016			
Account (a)	Description	Beginning Balance	Annual Activity	Amortization	Ending Balance
182320/182345	WINTER STORM 2009 - ELECTRIC	20,015,738	-	(4,367,070)	15,648,668
182342/182346	WINTER STORM 2009 - GAS	76,858		(16,769)	60,089
182322/182335	RATE CASE EXPENSES - ELECTRIC	947,710	1,088,946	(379,199)	1,657,457
182323/182336	RATE CASE EXPENSES - GAS	236,927	304,524	(94,799)	446,652
182324/182337	EKPC FERC TRANSMISSION COST - KY PORTION	-			-
182332/182348	CARBON MANAGEMENT RESEARCH GROUP	154,470	97,560	(97,560)	154,470
182333/182349	KY CONSORTIUM FOR CARBON STORAGE	-			-
182334/182347	WIND STORM 2008	10,789,319		(2,354,033)	8,435,286
182352	INTEREST RATE SWAPS (Mark to Market)	47,145,364	545,823	(16,726,170)	30,965,017
182359	GENERAL MANAGEMENT AUDIT - ELECTRIC	-			-
182360	GENERAL MANAGEMENT AUDIT - GAS	-			-
182361	2011 SUMMER STORM - ELECTRIC	3,220,850	-	(1,610,425)	1,610,425
182371	FORWARD STARTING SWAP LOSSES	43,065,873		(2,397,987)	40,667,886
182344	SWAP TERMINATION (Wachovia)	7,512,769	-	(388,659)	7,124,110
182381	SWAP TERMINATION (Bank of America)	-	9,409,000		9,409,000
182313	PENSION GAIN/LOSS AMORTIZATION-15 YEAR	5,747,780	5,137,462	-	10,885,242
182305/182315	ASC 715 - PENSION AND POSTRETIREMENT	208,956,371	41,021,248	(14,323,995)	235,653,624
182328-182331	ASC 740 - INCOME TAXES	13,526,884	936,822	(288,422)	14,175,284
182386	PLANT OUTAGE NORMALIZATION (b)				
N/A	2018 SUMMER STORM				
<b>Total</b>		361,396,913	58,541,385	(43,045,088)	376,893,210

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) The regulatory asset balance at April 30, 2019 for plant outage normalization assumed actuals through June 2018 in the filing requirement. The balance use to forecast amortization cost for the test year was based on actuals through May 2018 as reflected in KIUC Questions number 69 and 70.

		2017			
Account (a)	Description	Beginning Balance	Annual Activity	Amortization	Ending Balance
182320/182345	WINTER STORM 2009 - ELECTRIC	15,648,668		(4,367,070)	11,281,598
182342/182346	WINTER STORM 2009 - GAS	60,089		(16,769)	43,320
182322/182335	RATE CASE EXPENSES - ELECTRIC	1,657,457	556,903	(562,502)	1,651,858
182323/182336	RATE CASE EXPENSES - GAS	446,652	151,745	(143,534)	454,863
182324/182337	EKPC FERC TRANSMISSION COST - KY PORTION	-			-
182332/182348	CARBON MANAGEMENT RESEARCH GROUP	154,470	97,560	(97,560)	154,470
182333/182349	KY CONSORTIUM FOR CARBON STORAGE	-			-
182334/182347	WIND STORM 2008	8,435,286		(2,354,033)	6,081,253
182352	INTEREST RATE SWAPS (Mark to Market)	30,965,017	3,869,588	(8,513,181)	26,321,424
182359	GENERAL MANAGEMENT AUDIT - ELECTRIC	-			-
182360	GENERAL MANAGEMENT AUDIT - GAS	-			-
182361	2011 SUMMER STORM - ELECTRIC	1,610,425		(1,207,819)	402,606
182371	FORWARD STARTING SWAP LOSSES	40,667,886		(2,391,436)	38,276,450
182344	SWAP TERMINATION (Wachovia)	7,124,110		(388,659)	6,735,451
182381	SWAP TERMINATION (Bank of America)	9,409,000		(279,475)	9,129,525
182313	PENSION GAIN/LOSS AMORTIZATION-15 YEAR	10,885,242	7,709,925	-	18,595,167
182305/182315	ASC 715 - PENSION AND POSTRETIREMENT	235,653,624	(4,017,161)	(16,433,097)	215,203,366
182328-182331	ASC 740 - INCOME TAXES	14,175,284	2,640	(6,643,962)	7,533,962
182386	PLANT OUTAGE NORMALIZATION (b)	-	3,043,316	-	3,043,316
N/A	2018 SUMMER STORM				
<b>Total</b>		376,893,210	11,414,516	(43,399,097)	344,908,629

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) The regulatory asset balance at April 30, 2019 for plant outage normalization assumed actuals through June 2018 in the filing requirement. The balance used to forecast amortization cost for the test year was based on actuals through May 2018 as reflected in KIUC Questions number 69 and 70.

Account (a)	Description	Base Period (1/18-12/18)			Ending Balance
		Beginning Balance	Annual Activity	Amortization	
182320/182345	WINTER STORM 2009 - ELECTRIC	11,281,598	-	(4,367,070)	6,914,528
182342/182346	WINTER STORM 2009 - GAS	43,320	-	(16,768)	26,552
182322/182335	RATE CASE EXPENSES - ELECTRIC	1,651,858	1,292,525	(745,806)	2,198,577
182323/182336	RATE CASE EXPENSES - GAS	454,863	442,633	(192,267)	705,229
182324/182337	EKPC FERC TRANSMISSION COST - KY PORTION	-	-	-	-
182332/182348	CARBON MANAGEMENT RESEARCH GROUP	154,470	97,560	(97,560)	154,470
182333/182349	KY CONSORTIUM FOR CARBON STORAGE	-	-	-	-
182334/182347	WIND STORM 2008	6,081,253	-	(2,354,034)	3,727,219
182352	INTEREST RATE SWAPS (Mark to Market)	26,321,424	898,794	(8,958,200)	18,262,018
182359	GENERAL MANAGEMENT AUDIT - ELECTRIC	-	-	-	-
182360	GENERAL MANAGEMENT AUDIT - GAS	-	-	-	-
182361	2011 SUMMER STORM - ELECTRIC	402,606	-	(402,606)	-
182371	FORWARD STARTING SWAP LOSSES	38,276,450	-	(2,391,436)	35,885,014
182344	SWAP TERMINATION (Wachovia)	6,735,451	-	(388,660)	6,346,791
182381	SWAP TERMINATION (Bank of America)	9,129,525	-	(561,248)	8,568,277
182313	PENSION GAIN/LOSS AMORTIZATION-15 YEAR	18,595,167	6,783,151	-	25,378,318
182305/182315	ASC 715 - PENSION AND POSTRETIREMENT	215,203,366	(175,771)	(17,879,067)	197,148,528
182328-182331	ASC 740 - INCOME TAXES	7,533,962	532	(502,676)	7,031,818
182386	PLANT OUTAGE NORMALIZATION (b)	3,043,316	3,309,368	-	6,352,684
N/A	2018 SUMMER STORM	-	2,390,472	-	2,390,472
<b>Total</b>		<b>344,908,629</b>	<b>15,039,264</b>	<b>(38,857,398)</b>	<b>321,090,495</b>

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) The regulatory asset balance at April 30, 2019 for plant outage normalization assumed actuals through June 2018 in the filing requirement. The balance used to forecast amortization cost for the test year was based on actuals through May 2018 as reflected in KIUC Questions number 69 and 70.

Account (a)	Description	Beginning Balance	Forecast Test Period (5/19 - 4/20)		Ending Balance
			Annual Activity	Amortization	
182320/182345	WINTER STORM 2009 - ELECTRIC	5,458,838		(2,519,464)	2,939,374
182342/182346	WINTER STORM 2009 - GAS	20,962		(9,675)	11,287
182322/182335	RATE CASE EXPENSES - ELECTRIC	2,312,310	51,132	(787,814)	1,575,628
182323/182336	RATE CASE EXPENSES - GAS	740,967	14,677	(251,882)	503,762
182324/182337	EKPC FERC TRANSMISSION COST - KY PORTION	-		-	-
182332/182348	CARBON MANAGEMENT RESEARCH GROUP	121,950		(97,560)	24,390
182333/182349	KY CONSORTIUM FOR CARBON STORAGE	-		-	-
182334/182347	WIND STORM 2008	2,942,542		(1,358,096)	1,584,446
182352	INTEREST RATE SWAPS (Mark to Market)	16,917,864		(3,519,904)	13,397,960
182359	GENERAL MANAGEMENT AUDIT - ELECTRIC	-		-	-
182360	GENERAL MANAGEMENT AUDIT - GAS	-		-	-
182361	2011 SUMMER STORM - ELECTRIC	-		-	-
182371	FORWARD STARTING SWAP LOSSES	35,098,788		(2,397,988)	32,700,800
182344	SWAP TERMINATION (Wachovia)	6,217,239		(388,659)	5,828,580
182381	SWAP TERMINATION (Bank of America)	8,384,514		(560,481)	7,824,033
182313	PENSION GAIN/LOSS AMORTIZATION-15 YEAR	26,060,464	2,436,292		28,496,756
182305/182315	ASC 715 - PENSION AND POSTRETIREMENT	191,829,465	(1,869,134)	(14,285,548)	175,674,783
182328-182331	ASC 740 - INCOME TAXES	6,983,307		(194,045)	6,789,262
182386	PLANT OUTAGE NORMALIZATION (b)	7,439,154	8,714,732	(914,744)	15,239,142
N/A	2018 SUMMER STORM	2,390,472		(478,094)	1,912,378
<b>Total</b>		312,918,836	9,347,699	(27,763,954)	294,502,581

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) The regulatory asset balance at April 30, 2019 for plant outage normalization assumed actuals through June 2018 in the filing requirement. The balance use to forecast amortization cost for the test year was based on actuals through May 2018 as reflected in KIUC Questions number 69 and 70.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 50**

**Responding Witness: Daniel K. Arbough**

Q.1-50. Please provide the Company's 2017, 2018, and 2019 pension and OPEB actuarial reports as well as the actuarial cost projections for the base year and the test year in a comparable format. Please identify all changes in assumptions, including mortality tables used in these actuarial reports compared to the actuarial reports relied on in the prior rate case.

A.1-50. The Company's 2017 and 2018 pension actuarial reports and the actuarial cost projections for 2019 and 2020, which are included in the base year and the test year, are provided in Attachment #1. The Company's 2017 and 2018 OPEB actuarial reports and the actuarial cost projections for 2019 and 2020, which are included in the base year and the test year, are provided in Attachment #2. The Company anticipates receiving the 2019 pension and OPEB actuarial reports in the second quarter of 2019. Non-responsive information has been redacted from Attachment #1 and Attachment #2.

All changes in significant assumptions, including mortality tables, used in these actuarial reports compared to the actuarial reports relied on in the prior rate case are summarized in Attachment #3.



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May 9, 2017

Ms. Jeanne Kugler  
 Manager, Risk Management  
 LG&E and KU Energy LLC  
 220 West Main Street  
 Louisville, KY 40202

Dear Jeanne:

**2017 ASC 715 ACCOUNTING RESULTS FOR QUALIFIED PENSION PLANS**

LG&E and KU Energy LLC (“LKE” or “the Company”) engaged Towers Watson Delaware, Inc. (“Willis Towers Watson”) to determine the Net Periodic Pension Cost/Income (“NPPC”) for its qualified pension plans, in accordance with FASB Accounting Standards Codification Topic 715 (“ASC 715”) for the fiscal year beginning January 1, 2017. The exhibits that follow provide results on a plan by plan basis, with allocations as requested by LKE.

The benefit obligations were measured as of LKE’s fiscal year begin date of January 1, 2017, and are based on January 1, 2017 census data collected from the plan administrator for the following valuations:

- LG&E and KU Retirement Plan
- Louisville Gas and Electric Company Bargaining Employees’ Retirement Plan

We have reviewed the census information for reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

**Reconciliation to July 15, 2015 Budget Projections (Reflecting 15-year Amortization Method)**

The preliminary 2017 NPPC for the two pension plans of \$28.7 million based on the Regulatory 15-year amortization method compares to the projected 2017 expense of \$37.3 million based on the Regulatory 15-year amortization method provided in our July 15, 2016 e-mail as follows:

	Consolidated NPPC (in \$millions)
2017 Projected NPPC provided on July 15, 2016	\$37.3
Actual 2016 return (vs. expected return in budget) and actual contribution timing	(2.2)
Reflection of updated data compared to roll-forward	(0.7)
Updated discount rate at December 31, 2016	(5.7)
2017 Preliminary NPPC	\$28.7





Ms. Jeanne Kugler  
May 9, 2017

**Reconciliation to Actual 2016 Expense (Reflecting 15-year Amortization Method)**

The preliminary 2017 NPPC for the two pension plans of \$28.7 million based on the Regulatory 15-year amortization method compares to the actual 2016 expense of \$26.3 million based on the Regulatory 15-year amortization method as follows:

	Consolidated NPPC (in \$millions)
2016 Actual NPPC	\$26.3
Economic gains due to contributions, offset by lower and deferred asset losses	(2.7)
Reflection of updated data compared to roll-forward	0.1
Updated discount rate at December 31, 2016	5.2
Expiration of several prior service cost bases	(0.2)
2017 Preliminary NPPC	\$28.7

**Please note the following regarding these results:**

- As of January 1, 2017, LG&E and KU Energy LLC has selected the following economic assumptions:

Discount rate:

	January 1, 2017
LG&E and KU Retirement Plan	4.20%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	4.13%

All discount rates are based on the results of the Willis Towers Watson BOND:Link model. At December 31, 2016, cash flows by plan were used to develop individual plan discount rates. Further information regarding the BOND:Link model parameters chosen by LKE can be found in our e-mail correspondence from January 6, 2017.

Rate of compensation increase:

The January 1, 2017 rate of compensation increase assumption for all LKE plans is a flat 3.50% at all ages.

Expected return on assets (EROA):

	January 1, 2017
LG&E and KU Retirement Plan	7.00%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	7.00%

- All plan provisions are the same as those valued at January 1, 2016, including the lump sum option effective January 1, 2016 for the LG&E Bargaining Plan and the LG&E and KU Retirement Plan.

The percentage of retiring and terminating participants assumed to take a lump sum is 50%.

Lump sum benefits are valued reflecting the discount rate employed for accounting purposes and unisex RP-2014 healthy annuitant mortality table (e.g., 50/50 blend of gender specific tables), without collar adjustment (removing MP-2014 improvement projections from 2006-2014) and applying Scale BB 2-Dimensional mortality improvements form 2006 on a generational basis.

Detailed descriptions of the plan provisions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2017 (to be published during the coming months).



Ms. Jeanne Kugler  
 May 9, 2017

3. The following contributions were made on January 12, 2017 for the LG&E and KU Retirement Plan and the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan.

	Contribution (in \$millions)
LG&E and KU Retirement Plan	
LG&E non-union	\$0.0
ServCo	\$0.0
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	\$0.0
<b>Total</b>	<b>\$17.7</b>

**Actuarial Certification**

In preparing the results presented in this letter (including attached exhibits), we have relied upon information regarding plan provisions, participants, assets and sponsor accounting policies and methods provided by LKE and other persons or organizations designated by LKE. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by LKE, may produce materially different results that could require that a revised report be issued.

We believe that the selected assumptions do not significantly conflict with what would be reasonable based on market conditions at the measurement date and represents the plan sponsor's best estimate of future experience. All economic assumptions as of December 31, 2016 were selected by the plan sponsor and reflect the current market environment on the measurement date. Specifically, as required by U.S. GAAP the discount rate was chosen by the plan sponsor based on market information on the measurement date. The expected return on assets assumption for fiscal 2017 reflects the plan sponsor's estimate of future experience for trust asset returns, reflecting the plans' current asset allocation and any expected changes during the current plan year, current market conditions and the plan sponsor's expectations for future market conditions, including for the PPL Retirement Plan a +0.30% assumption for active management, a +0.50% assumed return for the swaps portfolio and a -0.25% assumption for non-investment expenses. Analysis was informed by analysis of historical data, economists' forecasts, investment consultant input and recent trends for CPI, GDP growth, and real returns on the various classes of assets held by the trust.

The measurement date is January 1, 2017. The benefit obligations were measured as of January 1, 2017 and are based on participant data as of the census date, January 1, 2017.

Information about the fair value of plan assets was furnished to us by BNY Mellon. LKE also provided information about the general ledger account balances for the pension plan costs at December 31, 2016, which reflect the expected funded status of the plans before adjustment to reflect the plans' funded status based on the year-end measurements. Willis Towers Watson used information supplied by LKE regarding amounts recognized in accumulated other comprehensive income as of December 31, 2016. This data was reviewed for reasonableness and consistency, but no audit was performed.

As required by U.S. GAAP, the actuarial assumptions and the accounting policies and methods employed in the development of the pension cost and other financial reporting have been selected by LKE. Willis



Ms. Jeanne Kugler  
May 9, 2017

Towers Watson has concurred with these assumptions and methods. U.S. GAAP requires that each significant assumption “individually represent the best estimate of a particular future event.”

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. The numbers shown in this report are not rounded, but this is for convenience and should not imply precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from the anticipated by the economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law.

The information contained in this report was prepared for the internal use of LKE and its auditors in connection with our actuarial valuations of the qualified pension plans. It is neither intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. LKE may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require LKE to provide them this report, in which case LKE will use best efforts to notify Willis Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this document is expressly prohibited without Willis Towers Watson’s prior written consent. Willis Towers Watson accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

The undersigned consulting actuaries are members of the Society of Actuaries and meet the “Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States” relating to pension plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc.



Ms. Jeanne Kugler  
May 9, 2017

\* \* \* \* \*

Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Jennifer A. Della Pietra".

Jennifer A. Della Pietra, ASA, EA

Senior Consulting Actuary  
Direct Dial: 215-246-6861

A handwritten signature in black ink that reads "Royce S. Kosoff".

Royce S. Kosoff, FSA, EA, CFA

Senior Consulting Actuary  
Direct Dial: 215-246-6815

A handwritten signature in black ink that reads "Brad Dreisbach".

Brad Dreisbach, ASA, EA, CERA

Senior Consulting Actuary  
Direct Dial: 215-246-4168

cc: Dan Arbough – LG&E and KU Energy LLC  
Jeanne Kugler – LG&E and KU Energy LLC  
George Sunder – PPL Corporation  
Julissa Burgos – PPL Corporation  
Kristin May, FSA, EA – Willis Towers Watson

[http://natct.internal.towerswatson.com/clients/604575/2017LKEProjects/Documents/Results\\_Letter\\_FASB ASC 715 Results - LKE Qualified Pension Plans 2017.doc](http://natct.internal.towerswatson.com/clients/604575/2017LKEProjects/Documents/Results_Letter_FASB ASC 715 Results - LKE Qualified Pension Plans 2017.doc)

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**LG&E and KU Energy LLC ("LKE")  
2017 Net Periodic Pension Cost Reflecting 15-year (Gain)/Loss Amortization Method  
Qualified Pension Plans**

	Reg-15	Reg-15	Reg-15	Fin-15
			Non-Union Retirement Plan	
	LG&E Union	LG&E	ServCo (Regulatory)	ServCo (Financial)
<b>Funded Status</b>				
ABO	326,839,863	227,481,882	482,136,867	482,136,867
PBO	326,839,863	253,621,680	563,198,658	563,198,658
Fair value of assets	317,644,013	209,264,739	397,929,697	397,929,697
Funded status	(9,195,850)	(44,356,941)	(165,268,961)	(165,268,961)
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>				
Net actuarial loss/(gain)	113,724,669	94,808,771	159,874,988	97,884,127
Prior service cost/(credit)	24,836,928	5,140,147	16,054,733	11,990,181
Transition obligation/(asset)	-	-	-	-
Total	138,561,597	99,948,918	175,929,721	109,874,308
Market related value of assets	328,209,549	215,995,409	407,701,787	407,701,787
<b>2017 Net Periodic Pension Cost</b>				
Service cost	1,096,033	2,007,023	12,609,336	12,609,336
Interest cost	12,964,860	10,304,248	23,011,026	23,011,026
Expected return on assets	(22,070,217)	(14,539,907)	(27,466,928)	(27,466,928)
Amortization of:				
Transition obligation (asset)	-	-	-	-
Prior service cost (credit)	4,471,357	1,564,417	3,960,771	1,678,071
Actuarial (gain) loss	5,135,397	4,544,071	6,711,110	2,302,290
Net periodic pension cost	1,597,430	3,879,852	18,825,315	12,133,795
<b>Key assumptions:</b>				
Discount rate	4.13%	4.20%	4.20%	4.20%
Expected return on plan assets	7.00%	7.00%	7.00%	7.00%
Rate of compensation increase	N/A	3.50%	3.50%	3.50%

The results contained in this document are based on the data provided by LKE's outside administrator as of January 1, 2017. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2016 financial statement disclosures provided on January 20, 2017. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2016 financial statement disclosure letter should be considered part of these results.

Case No. 2018-00295  
Attachment 1 to Response to KIUC-1 Question No. 50  
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Arbough

WillisTowersWatson LLP

LG&E and KU Energy LLC ("LKE")  
2017 Net Periodic Pension Cost Reflecting 15-year (Gain)/Loss Amortization Method - June 30, 2017 Remeasurement  
LG&E Union

Measurement Date	2017 Valuation Results	Adjustment for Lump Sums not included in valuation*	Rollforward to 6/30/2017	Remeasure at 3.83%	Lump sums paid through July 14, 2017	Post-Lump Sums**	Final 2017 Expense**
	1/1/2017	1/1/2017	6/30/2017	6/30/2017	6/30/2017	6/30/2017	6/30/2017
<b>Funded Status</b>							
PBO	326,839,863	328,964,659	328,992,617	337,958,825	(14,130,242)	323,828,683	
Fair value of assets	317,644,013	317,644,013	319,676,633	332,856,173	(14,130,242)	318,725,931	
Funded status	(9,195,850)	(11,320,646)	(7,315,984)	(6,102,752)	-	(5,102,752)	
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>							
Net actuarial loss/(gain)	113,724,669	115,849,465	113,281,796	111,068,534	-	111,068,534	
Prior service cost/(credit)	24,836,828	24,836,828	22,601,249	22,601,249	-	22,601,249	
Transition obligation/(asset)	-	-	-	-	-	-	
Total	138,561,597	140,686,393	135,883,015	133,669,783	-	133,669,783	
Market related value of assets	328,209,549	328,209,549	316,024,375	316,564,687	-	316,564,687	
<b>2017 Net Periodic Pension Cost</b>							
	<b>12 month expense</b>					<b>12 month expense</b>	
Service cost							1/1/2017-12/31/2017
Interest cost	1,096,033					1,197,758	1,146,896
Expected return on assets	12,964,860					11,934,180	12,449,520
Amortization of	(22,070,217)					(21,303,338)	(21,686,778)
Transition obligation (asset)	-					-	-
Prior service cost (credit)	4,471,357					4,471,357	4,471,357
Actuarial (gain) loss	5,135,397					6,007,159	5,571,279
Net periodic pension cost	1,597,430					2,307,116	1,952,274
Settlement charge (credit)						-	-
Total pension cost							1,952,274
<b>Key assumptions:</b>							
Discount rate	4.20%	4.20%	4.20%	4.20%	4.20%	4.20%	4.20%/3.83%
Expected return on plan assets	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%

The results contained in this document are based on the data provided by LKE's outside administrator as of January 1, 2017 and data provided by LKE listing lump sums paid between January 1, 2017 and July 14, 2017. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2016 financial statement disclosures provided on January 20, 2017 with the exception of the discount rate as of June 30, 2017. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2016 financial statement disclosure letter should be considered part of these results.

\* Includes adjustment for participants paid lump sums in early 2017 who were not included in the January 1, 2017 valuation results

\*\* Fair value of assets and market related value of assets have been reduced by lump sums paid between July 1, 2017 and July 14, 2017

\*\*\* Final net periodic cost for the period January 1, 2017-December 31, 2017 was set equal to one-half of the 12-month expense measured as of January 1, 2017 and one-half of the 12-month expense measured as of June 30, 2017

Willis Towers Watson 

LG&E and KU Energy LLC ("LKE")  
2017 Net Periodic Pension Cost  
Qualified Pension Plans

	Regulatory	Regulatory	Financial	[REDACTED]		Regulatory
	Non-Union Retirement Plan					Non-Union
	LG&E Union	LG&E	ServCo	[REDACTED]		ServCo
<b>Funded Status</b>				[REDACTED]		
ABO	326,839,863	227,481,882	482,136,867	[REDACTED]		482,136,867
PBO	326,839,863	253,621,680	563,198,658	[REDACTED]		563,198,658
Fair value of assets	317,644,013	209,264,739	397,929,697	[REDACTED]		397,929,697
Funded status	(9,195,850)	(44,356,941)	(165,268,961)	[REDACTED]		(165,268,961)
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>				[REDACTED]		
Net actuarial loss/(gain)	107,851,517	90,378,682	99,009,644	[REDACTED]		155,332,814
Prior service cost/(credit)	24,836,928	5,140,147	11,990,181	[REDACTED]		16,054,733
Transition obligation/(asset)	-	-	-	[REDACTED]		-
Total	132,688,445	95,518,829	110,999,825	[REDACTED]		171,387,547
Market related value of assets	328,209,549	215,995,409	407,701,787	[REDACTED]		407,701,787
<b>2017 Net Periodic Pension Cost</b>				[REDACTED]		
Service cost	1,096,033	2,007,023	12,609,336	[REDACTED]		12,609,336
Interest cost	12,964,860	10,304,248	23,011,026	[REDACTED]		23,011,026
Expected return on assets	(22,070,217)	(14,539,907)	(27,466,928)	[REDACTED]		(27,466,928)
Amortization of:				[REDACTED]		
Transition obligation (asset)	-	-	-	[REDACTED]		-
Prior service cost (credit)	4,471,357	1,564,417	1,678,071	[REDACTED]		3,960,771
Actuarial (gain) loss	8,197,506	7,793,914	3,896,248	[REDACTED]		10,562,848
Net periodic pension cost	4,659,539	7,129,695	13,727,753	[REDACTED]		22,677,053
<b>Key assumptions:</b>				[REDACTED]		
Discount rate	4.13%	4.20%	4.20%	[REDACTED]		4.20%
Expected return on plan assets	7.00%	7.00%	7.00%	[REDACTED]		7.00%
Rate of compensation increase	N/A	3.50%	3.50%	[REDACTED]		3.50%

The results contained in this document are based on the data provided by LKE's outside administrator as of January 1, 2017. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2016 financial statement disclosures provided on January 20, 2017. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2016 financial statement disclosure letter should be considered part of these results.

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Attachment 1 to Response to KIUC-1 Question No. 50  
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Arbough

WillisTowersWatson LLP

LG&E and KU Energy LLC ("LKE")  
2017 Net Periodic Pension Cost - June 30, 2017 Remeasurement  
LG&E Union

Measurement Date	2017 Valuation Results	Adjustment for Lump Sums not included in valuation*	Rollforward to	Remeasure at 3.83%	Lump sums paid through July 14, 2017	Post-Lump Sums**	Final 2017 Expense**
	1/1/2017	1/1/2017	6/30/2017	6/30/2017	6/30/2017	6/30/2017	6/30/2017
<b>Funded Status</b>							
PRO	326,830,863	328,964,659	326,992,617	337,866,925	(14,130,242)	323,826,683	
Fair value of assets	317,644,013	317,644,013	319,676,833	332,856,173	(14,130,242)	318,725,931	
Funded status	(9,185,850)	(11,320,646)	(7,315,984)	(5,102,752)	-	(5,102,752)	
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>							
Net actuarial loss/(gain)	107,851,517	109,976,313	105,877,560	103,664,328	-	103,664,328	
Prior service cost/(credit)	24,836,928	24,836,928	22,601,249	22,601,249	-	22,601,249	
Transition obligation/(asset)	-	-	-	-	-	-	
Total	132,688,445	134,813,241	128,478,809	126,265,577	-	126,265,577	
Market related value of assets	328,209,549	328,209,549	316,024,375	316,564,687		316,564,687	
<b>2017 Net Periodic Pension Cost</b>							
	<b>12 month expense</b>					<b>12 month expense 1/1/2017-12/31/2017</b>	
Service cost	1,096,033					1,197,758	1,146,896
Interest cost	12,964,860					11,934,180	12,449,520
Expected return on assets	(22,070,217)					(21,303,338)	(21,686,778)
Amortization of:							
Transition obligation (asset)	-					-	-
Prior service cost (credit)	4,471,357					4,471,357	4,471,357
Actuarial (gain) loss	8,197,506					10,208,628	9,202,067
Net periodic pension cost	4,659,539					6,506,585	5,583,062
Settlement charge (credit)						-	-
Total pension cost							5,583,062
<b>Key assumptions:</b>							
Discount rate	4.20%	4.20%	4.20%	4.20%	4.20%	4.20%	4.20%/3.83%
Expected return on plan assets	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%

The results contained in this document are based on the data provided by LKE's outside administrator as of January 1, 2017 and data provided by LKE listing lump sums paid between January 1, 2017 and July 14, 2017. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2016 financial statement disclosures provided on January 20, 2017 with the exception of the discount rate as of June 30, 2017. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2016 financial statement disclosure letter should be considered part of these results.

\* Includes adjustment for participants paid lump sums in early 2017 who were not included in the January 1, 2017 valuation results

\*\* Fair value of assets and market related value of assets have been reduced by lump sums paid between July 1, 2017 and July 14, 2017

\*\*\* Final net periodic cost for the period January 1, 2017-December 31, 2017 was set equal to one-half of the 12-month expense measured as of January 1, 2017 and one-half of the 12-month expense measured as of June 30, 2017



WillisTowersWatson 

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May 10, 2018

Ms. Jeanne Kugler  
Manager, Risk Management  
LG&E and KU Energy LLC  
220 West Main Street  
Louisville, KY 40202

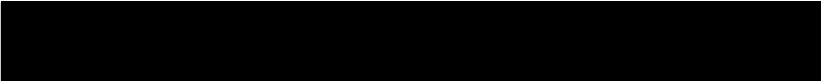
Dear Jeanne:

**2018 ASC 715 ACCOUNTING RESULTS FOR QUALIFIED AND NONQUALIFIED PENSION PLANS**

LG&E and KU Energy LLC ("LKE" or "the Company") engaged Towers Watson Delaware, Inc. ("Willis Towers Watson") to determine the Net Periodic Pension Cost/Income ("NPPC") for its qualified and nonqualified pension plans, in accordance with FASB Accounting Standards Codification Topic 715 ("ASC 715") for the fiscal year beginning January 1, 2018. The exhibits that follow provide results on a plan by plan basis, with allocations as requested by LKE.

The benefit obligations were measured as of LKE's fiscal year begin date of January 1, 2018, and are based on January 1, 2018 census data collected from the plan administrator for the following valuations:

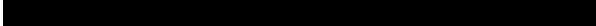
- LG&E and KU Retirement Plan
- Louisville Gas and Electric Company Bargaining Employees' Retirement Plan

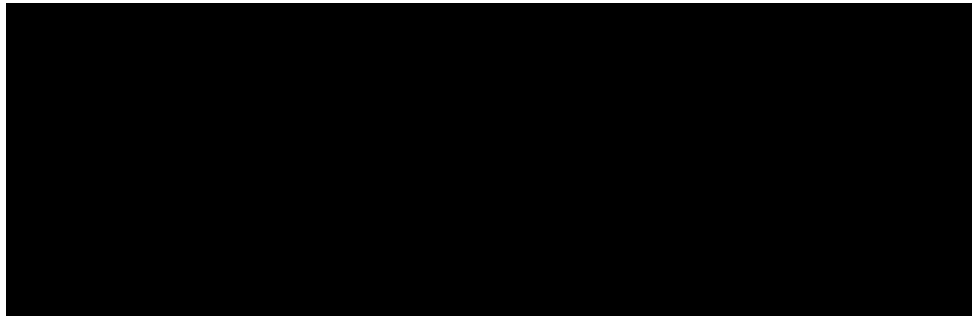


**Reconciliation to Prior Budget Projections**

The preliminary 2018 NPPC for the two qualified pension plans of \$19.9 million based on the Regulatory 15-year amortization method compares to the projected 2018 expense of \$27.7 million based on the Regulatory 15-year amortization method provided in our January 10, 2018 e-mail, as follows:

	Consolidated NPPC (in \$millions)
<b>2018 Projected NPPC provided on January 10, 2018</b>	<b>\$27.7</b>
Update from November 30, 2018 fair value of assets to December 31, 2018 fair value of assets	(1.6)
Updated demographic assumptions at year-end 2017	(1.6)
Refined estimate of Bargaining dollar-per-month multiplier update	(0.2)
Change in Expected Return on Assets (EROA) assumption (7.25% vs. 7.00% in previous budget)	(3.5)
<b>2018 Projected NPPC provided on March 16, 2018</b>	<b>\$20.8</b>
Update for January 1, 2018 census data	(0.9)
<b>2018 Preliminary NPPC</b>	<b>\$19.9</b>





**Reconciliation to Actual 2017 Expense**

The preliminary 2018 NPPC for the two qualified pension plans of \$19.9 million based on the Regulatory 15-year amortization method compares to the actual 2017 expense of \$28.7 million based on the Regulatory 15-year amortization method as follows:

	Consolidated NPPC (in \$ millions)
<b>2017 Actual NPPC</b>	<b>\$29.0</b>
Economic gains due to higher expected contributions and asset gains	(7.5)
Reflection of updated data compared to roll-forward	(0.9)
Updated demographic assumptions at December 31, 2017	(1.6)
Updated discount rate at December 31, 2017	3.8
Updated expected return on assets assumption at December 31, 2017	(3.5)
Plan change for Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	1.3
Expiration of several prior service cost bases	(0.7)
<b>2018 Preliminary NPPC</b>	<b>\$19.9</b>





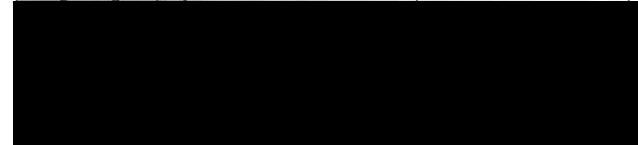
Ms. Jeanne Kugler  
 May 10, 2018

**Please note the following regarding these results:**

- As of January 1, 2018, LG&E and KU Energy LLC has selected the following economic assumptions:

Discount rate:

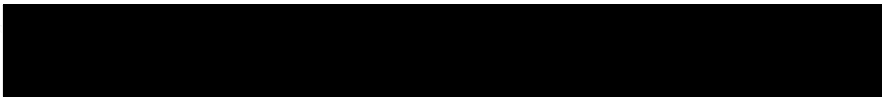
	January 1, 2018
LG&E and KU Retirement Plan	3.70%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	3.65%



All discount rates are based on the results of the Willis Towers Watson BOND:Link model. At December 31, 2017, cash flows by plan were used to develop individual plan discount rates. Further information regarding the BOND:Link model parameters chosen by LKE can be found in our discussion materials from January 9, 2018.

Rate of compensation increase:

The January 1, 2018 rate of compensation increase assumption for all LKE plans is a flat 3.50% at all ages.



Expected return on assets (EROA):

	January 1, 2018
LG&E and KU Retirement Plan	7.25%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	7.25%

- All plan provisions are the same as those valued at December 31, 2017. Detailed descriptions of the plan provisions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2018 (to be published during the coming months).
- For the qualified plans, the percentage of retiring and terminating participants assumed to take a lump sum is 50%. The lump sum benefits are valued reflecting the discount rate employed for accounting purposes and unisex RP-2014 healthy annuitant mortality table (e.g., 50/50 blend of gender specific tables), without collar adjustment (removing MP-2014 improvement projections from 2006-2014) and applying Scale MP-2017 mortality improvements from 2006 on a generational basis.



Ms. Jeanne Kugler  
 May 10, 2018

4. The following contributions were made on January 12, 2018 for the LG&E and KU Retirement Plan and the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan.

	Contribution (in \$millions)
LG&E and KU Retirement Plan	
LG&E non-union	\$44.0
ServCo	\$5.0
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	\$10.0
<b>Total</b>	<b>\$105.0</b>

5. Detailed descriptions of all assumptions (demographic and economic), methods, plan provisions and census data will be included in the actuarial valuation reports for the fiscal year ending December 31, 2018 (to be published in the coming months). In the interim, please see our December 31, 2017 valuation results letter provided on January 19, 2018 for a description of all assumptions, methods and plan provisions used in these calculations.

**Actuarial Certification**

In preparing the results presented in this letter (including accompanying exhibits), Willis Towers Watson has relied upon data and information regarding plan provisions, participants, assets, contributions and sponsor accounting policies and methods provided to us by LKE and other persons or organizations designated by LKE. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available.

We are not aware of any material errors, omissions or inconsistencies in the data, or adjustments in the data made by us or by others, that would have a significant effect on the results of our calculations.

The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data or information provided to us may have produced results that are not suitable for the purposes of this letter and such inaccuracies, as corrected by LKE, may produce materially different results that could require that a revised letter be issued.

We believe that the selected assumptions do not significantly conflict with what would be reasonable based on market conditions at the measurement date and represents the plan sponsor's best estimate of future experience. All economic assumptions as of December 31, 2017 were selected by the plan sponsor and reflect the current market environment on the measurement date. Specifically, as required by U.S. GAAP the discount rate was chosen by the plan sponsor based on market information on the measurement date. The expected return on assets assumption for fiscal 2018 reflects the plan sponsor's estimate of future experience for trust asset returns, reflecting the plans' current asset allocation and any expected changes during the current plan year, current market conditions and the plan sponsor's expectations for future market conditions, including a +0.30% assumption for active management, a +1.00% assumed return for the swaps portfolio and a - 0.30% assumption for non-investment expenses (for fiscal 2018). The analysis was informed by analysis of historical data, economists' forecasts, investment consultant input and recent trends for CPI, GDP growth, and real returns on the various classes of assets held by the trust.

The measurement date is January 1, 2018. The benefit obligations were measured as of January 1, 2018 and are based on participant data as of the census date, January 1, 2018.



Ms. Jeanne Kugler  
May 10, 2018

Information about the fair value of plan assets was furnished to us by BNY Mellon. LKE also provided information about the general ledger account balances for the pension plan costs at December 31, 2017, which reflect the expected funded status of the plans before adjustment to reflect the plans' funded status based on the year-end measurements. Willis Towers Watson used information supplied by LKE regarding amounts recognized in accumulated other comprehensive income as of December 31, 2017. This data was reviewed for reasonableness and consistency, but no audit was performed.

As required by U.S. GAAP, the actuarial assumptions and the accounting policies and methods employed in the development of the pension cost and other financial reporting have been selected by LKE. Willis Towers Watson has concurred with these assumptions and methods. U.S. GAAP requires that each significant assumption "individually represent the best estimate of a particular future event."

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from the anticipated by the economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law.

The comparisons of obligations to assets presented in the accompanying exhibits cannot be relied upon to determine the need for nor the amount of required future contributions to the plan. Nevertheless, such comparisons may be useful to assess the need for future contributions because they reflect current interest rates at the measurement date in determining benefit obligations. Asset gains and losses, demographic experience different from assumed, changes in interest rates, future benefit accruals and other factors will all affect the need for and amount of future contributions.

No funded status measure included in the accompanying exhibits is intended to assess, and none may be appropriate for assessing, the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations, as all such measures differ in some way from plan termination obligations. For example, measures shown in this report, while based on current interest rates, may not reflect the current costs of settling the plan obligations by offering immediate lump sum payments to participants and/or purchasing annuity contracts for the remaining participants (e.g., insurer profit, insurer pricing of contingent benefits and/or provision for anti-selection in the choice of a lump sum vs. an annuity).

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated or selected by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

The results documented in this letter are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated or determined to be insignificant and therefore not valued. Assumptions may be made about participant data or other factors. We have made reasonable efforts to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period or additional contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. It is beyond the scope of this assignment to analyze the potential range of future results of similar measurements, but we can do so upon request.

Willis Towers Watson 

Ms. Jeanne Kuger  
May 10, 2018

This letter provides actuarial valuations. It does not constitute legal, accounting, tax, or investment advice. We encourage you to consult with qualified advisors with respect to those matters.

This letter is provided subject to the terms set out herein and in our engagement letter dated April 3, 2013 and any accompanying or referenced terms and conditions.

The valuations provided in this letter and accompany exhibits have been prepared solely for the benefit of LKE in connection with our actuarial valuations of the qualified pension plans. This letter should not be used for other purposes and we accept no responsibility for any such use. It should not be relied upon by any other person without Willis Towers Watson's prior written consent.

If this report is shared with a third party (with or without our permission), such third party recipient is deemed to have agreed that this report contains confidential and proprietary work product of Willis Towers Watson, which owns all related intellectual property rights, the recipient will not have the right to reference or distribute this report to any other party, and the recipient will not place any reliance on this report that would result in the creation of any duty or liability by Willis Towers Watson to such recipient.

LKE may make a copy of this letter available to its auditors, but we make no representation as to the suitability of this letter for any purpose other than that for which it is intended, as described above, and we accept no responsibility or liability to these third parties in this regard. LKE should draw the provisions of this paragraph to the attention of its auditors when providing this report to them.

Except as otherwise provided herein, the results included in this letter and the accompanying exhibits are based on the data, assumptions, methods, plan provisions and other information, outlined in the actuarial valuation reports for the fiscal year ending December 31, 2018 (to be delivered during the coming months). Therefore, such information, and the reliances and limitations of the valuation reports and their use, should be considered part of this letter.

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension and postretirement welfare plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc., a subsidiary of Willis Towers Watson PLC.

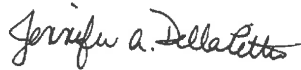
\* \* \* \* \*

Willis Towers Watson 

Ms. Jeanne Kugler  
May 10, 2018

Please do not hesitate to call if you have any questions.

Sincerely,



Jennifer A. Della Pietra, ASA, EA

Director, Retirement  
Direct Dial: 215-246-6861



Royce S. Kosoff, FSA, EA, CFA

Managing Director, Retirement  
Direct Dial: 215-246-6815



William M. DeGothseir, FSA, EA, CFA

Associate Director, Retirement  
Direct Dial: 215-246-7083

cc: Dan Arbough – LG&E and KU Energy LLC  
George Sunder – PPL Corporation  
Julissa Burgos – PPL Corporation  
Kristin May, FSA, EA – Willis Towers Watson

[http://natcl.internal.towerswatson.com/clients/604675/2018LKEProjects/Documents/Results\\_Letter\\_FASB ASC 715 Results - LKE Qualified Pension Plans 2018.doc](http://natcl.internal.towerswatson.com/clients/604675/2018LKEProjects/Documents/Results_Letter_FASB ASC 715 Results - LKE Qualified Pension Plans 2018.doc)

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**LG&E and KU Energy LLC ("LKE")  
2018 Net Periodic Pension Cost Reflecting 15-year (Gain)/Loss Amortization Method  
Qualified Pension Plans**

	Reg-15	Reg-15	[REDACTED]	Reg-15	Fin-15
	Non-Union Retirement Plan				
	LG&E Union	LG&E	[REDACTED]	ServCo (Regulatory)	ServCo (Financial)
<b>Funded Status</b>					
ABO	327,182,613	231,705,524		536,274,172	536,274,172
PBO	327,182,613	258,658,120		620,742,676	620,742,676
Fair value of assets	325,445,247	214,966,801		428,410,239	428,410,239
Funded status	(1,737,366)	(43,691,319)		(192,332,437)	(192,332,437)
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>					
Net actuarial loss/(gain)	102,085,397	91,827,714		172,073,920	114,491,879
Prior service cost/(credit)	27,065,442	3,575,730		12,093,962	10,312,110
Transition obligation/(asset)	-	-		-	-
Total	129,150,839	95,403,444		184,167,882	124,803,989
Market related value of assets	318,489,624	210,991,606		415,586,048	415,586,048
<b>2018 Net Periodic Pension Cost</b>					
Service cost	1,361,482	2,123,980		13,248,931	13,248,931
Interest cost	11,484,866	9,258,030		22,367,983	22,367,983
Expected return on assets	(22,885,011)	(17,777,440)		(29,306,723)	(29,306,723)
Amortization of:					
Transition obligation (asset)	-	-		-	-
Prior service cost (credit)	5,381,173	1,334,204		3,459,919	1,678,071
Actuarial (gain) loss	5,905,788	5,328,420		9,094,571	4,685,751
Net periodic pension cost	1,248,298	267,194		18,864,681	12,674,013
<b>Key assumptions:</b>					
Discount rate	3.65%	3.70%		3.70%	3.70%
Expected return on plan assets	7.25%	7.25%		7.25%	7.25%
Rate of compensation increase	N/A	3.50%		3.50%	3.50%

The results contained in this document are based on the data provided by LKE's outside administrator as of January 1, 2018. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2017 financial statement disclosures provided on January 18, 2018. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2017 financial statement disclosure letter should be considered part of these results.



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Attachment 1 to Response to KIUC-1 Question No. 50  
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WillisTowersWatson LLP

LG&E and KU Energy LLC ("LKE")  
2018 Net Periodic Pension Cost Reflecting 15-year (Gain)/Loss Amortization Method - May 31, 2018 Remeasurement  
LG&E Union

Measurement Date	2018 Valuation Results	Rollforward to	Remeasure at 4.19%	Lump sums paid	Post-Lump Sums*	Final 2018 Expense**
	1/1/2018	5/31/2018	5/31/2018	through June 8, 2018 5/31/2018	5/31/2018	
<b>Funded Status</b>						
PBO	327,182,613	323,295,596	305,897,164	(12,897,108)	293,000,056	
Fair value of assets	325,445,247	335,741,340	311,715,808	(12,897,108)	298,818,700	
Funded status	(1,737,366)	12,445,744	5,818,644	-	5,818,644	
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>						
Net actuarial loss/(gain)	102,085,397	99,624,455	106,251,555	-	106,251,555	
Prior service cost/(credit)	27,065,442	24,823,107	24,823,107	-	24,823,107	
Transition obligation/(asset)	-	-	-	-	-	
Total	129,150,839	124,447,562	131,074,662	-	131,074,662	
Market related value of assets	318,489,624	315,790,612	312,396,230		312,396,230	
<b>2018 Net Periodic Pension Cost</b>						
	<b>12 month expense</b>			<b>12 month expense</b>		<b>1/1/2018-12/31/2018</b>
Service cost	1,361,482				1,205,591	1,270,551
Interest cost	11,484,866				11,785,121	11,660,005
Expected return on assets	(22,885,011)				(21,798,137)	(22,251,037)
Amortization of:						
Transition obligation (asset)	-				-	-
Prior service cost (credit)	5,381,173				5,381,173	5,381,173
Actuarial (gain) loss	5,905,788				5,077,294	5,422,528
Net periodic pension cost	1,248,298				1,651,041	1,483,220
<b>Key assumptions:</b>						
Discount rate	3.65%	3.65%	4.19%	4.19%	4.19%	3.65%/4.19%
Expected return on plan assets	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%

The results contained in this document are based on the data provided by LKE's outside administrator as of January 1, 2018 and data provided by LKE listing lump sums paid between January 1, 2018 and June 8, 2018. Except as noted otherwise, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter delivered on May 10, 2018 should be considered part of these results.

\* Fair value of assets and market related value of assets have been reduced by lump sums paid between June 1, 2018 and June 8, 2018

\*\* Final net periodic cost for the period January 1, 2018-December 31, 2018 was set equal to 5/12 of the 12-month expense measured as of January 1, 2018 and 7/12 of the 12-month expense measured as of May 31, 2018

Willis Towers Watson

**LG&E and KU Energy LLC ("LKE")  
2018 Net Periodic Pension Cost  
Qualified Pension Plans**

	Regulatory	Regulatory	Financial	[REDACTED]	[REDACTED]	Regulatory
				Non-Union Retirement Plan		Non-Union
	LG&E Union	LG&E	ServCo	[REDACTED]	[REDACTED]	ServCo
<b>Funded Status</b>						
ABO	327,182,613	231,705,524	536,274,172			536,274,172
PBO	327,182,613	258,658,120	620,742,676			620,742,676
Fair value of assets	325,445,247	214,966,801	428,410,239			428,410,239
Funded status	(1,737,366)	(43,691,319)	(192,332,437)			(192,332,437)
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>						
Net actuarial loss/(gain)	92,581,457	84,147,782	114,023,438			163,680,008
Prior service cost/(credit)	27,065,442	3,575,730	10,312,110			12,093,962
Transition obligation/(asset)	-	-	-			-
Total	119,646,899	87,723,512	124,335,548			175,773,970
Market related value of assets	318,489,624	210,991,606	415,586,048			415,586,048
<b>2018 Net Periodic Pension Cost</b>						
Service cost	1,361,482	2,123,980	13,248,931			13,248,931
Interest cost	11,484,866	9,258,030	22,367,983			22,367,983
Expected return on assets	(22,885,011)	(17,777,440)	(29,306,723)			(29,306,723)
Amortization of:						
Transition obligation (asset)	-	-	-			-
Prior service cost (credit)	5,381,173	1,334,204	1,678,071			3,459,919
Actuarial (gain) loss	8,456,976	8,745,966	7,783,520			13,750,523
Net periodic pension cost	3,799,486	3,684,740	15,771,782			23,520,633
<b>Key assumptions:</b>						
Discount rate	3.65%	3.70%	3.70%			3.70%
Expected return on plan assets	7.25%	7.25%	7.25%			7.25%
Rate of compensation increase	N/A	3.50%	3.50%			3.50%

The results contained in this document are based on the data provided by LKE's outside administrator as of January 1, 2018. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2017 financial statement disclosures provided on January 18, 2018. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2017 financial statement disclosure letter should be considered part of these results.

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Arbough

WillisTowersWatson LLP

LG&E and KU Energy LLC ("LKE")  
2018 Net Periodic Pension Cost - May 31, 2018 Remeasurement  
LG&E Union

Measurement Date	2018 Valuation Results	Rollforward to	Remeasure at 4.19%	Lump sums paid	Post-Lump Sums*	Final 2018 Expense**
	1/1/2018	5/31/2018	5/31/2018	through June 8, 2018 5/31/2018	5/31/2018	
<b>Funded Status</b>						
PBO	327,182,613	323,295,596	305,897,164	(12,897,108)	293,000,056	
Fair value of assets	325,445,247	335,741,340	311,715,808	(12,897,108)	298,818,700	
Funded status	(1,737,366)	12,445,744	5,818,644	-	5,818,644	
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>						
Net actuarial loss/(gain)	92,581,457	89,057,435	95,684,535	-	95,684,535	
Prior service cost/(credit)	27,065,442	24,823,107	24,823,107	-	24,823,107	
Transition obligation/(asset)	-	-	-	-	-	
Total	119,646,899	113,880,542	120,507,642	-	120,507,642	
Market related value of assets	318,489,624	315,790,612	312,396,230		312,396,230	
<b>2018 Net Periodic Pension Cost</b>						
	<b>12 month expense</b>			<b>12 month expense</b>		<b>1/1/2018-12/31/2018</b>
Service cost	1,361,482				1,205,591	1,270,551
Interest cost	11,484,866				11,785,121	11,660,005
Expected return on assets	(22,885,011)				(21,798,137)	(22,251,037)
Amortization of:						
Transition obligation (asset)	-				-	-
Prior service cost (credit)	5,381,173				5,381,173	5,381,173
Actuarial (gain) loss	8,456,976				6,173,713	7,125,149
Net periodic pension cost	3,799,486				2,747,460	3,185,841
<b>Key assumptions:</b>						
Discount rate	3.65%	3.65%	4.19%	4.19%	4.19%	3.65%/4.19%
Expected return on plan assets	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%

The results contained in this document are based on the data provided by LKE's outside administrator as of January 1, 2018 and data provided by LKE listing lump sums paid between January 1, 2018 and June 8, 2018. Except as noted otherwise, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter delivered on May 10, 2018 should be considered part of these results.

\* Fair value of assets and market related value of assets have been reduced by lump sums paid between June 1, 2018 and June 8, 2018

\*\* Final net periodic cost for the period January 1, 2018-December 31, 2018 was set equal to 5/12 of the 12-month expense measured as of January 1, 2018 and 7/12 of the 12-month expense measured as of May 31, 2018

Willis Towers Watson

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willistowerswatson.com

June 21, 2018

Ms. Jeanne Kugler  
Manager, Risk Management  
LG&E and KU Energy LLC  
220 West Main Street  
Louisville, KY 40202

Dear Jeanne:

**2019-2023 PROJECTIONS FOR QUALIFIED PENSION**

Towers Watson Delaware, Inc. ("Willis Towers Watson") was engaged by LG&E and KU Energy LLC ("LKE" or "the Company") to provide 5-year projections of the Financial Accounting Standards Codification ("ASC") Topic 715 accounting cost for the following pension and postretirement welfare plans with allocations as requested by LKE:

- LG&E and KU Retirement Plan
- Louisville Gas and Electric Company Bargaining Employees' Retirement Plan ("Bargaining Plan")

The exhibits for the years 2019-2023 are as follows:

- Estimated ASC 715 accounting cost
- Estimated cash contributions to the pension plan trusts for the LG&E and KU Retirement Plan and the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan

The projections are based on the 2018 actuarial valuation results provided to you on May 4 (qualified pension plans)

Except where otherwise noted, the assumptions, methods, data and plan provisions used to develop these projections are the same as those used to develop the 2018 actuarial valuation results, as detailed in our letters dated May 10 for the pension plans

In addition, Willis Towers Watson was also engaged to provide 5-year projections of the PPA Funding Minimum Required Contribution for both pension plans. The exhibit for 2019-2023 shows the following:

- Estimated Minimum Required Contribution under ERISA/PPA

Willis Towers Watson LLP

Ms. Jeanne Kugler  
 June 21, 2018

- Estimated Funding Balance used to supplement the expected cash contributions as determined by the ASC 715 projections under the "Reg-15" method
- Estimated Funded Status both before and after adjustment for Funding Balances

The projections are based on the preliminary 2018 funding results to be published during the coming months. Except where otherwise noted, the assumptions, methods, data and plan provisions used to develop these projections are the same as those used to develop the 2018 actuarial valuation results.

**Qualified Pension Reconciliation to August 16, 2017 Budget Projections (Reflecting 15-year Amortization Method)**

The projected 2019 consolidated NPPC for the two qualified pension plans of \$11.3 million compares to the projected 2019 consolidated NPPC of \$24.5 million based on the Regulatory 15-year amortization method provided in our August 16, 2017 e-mail as follows:

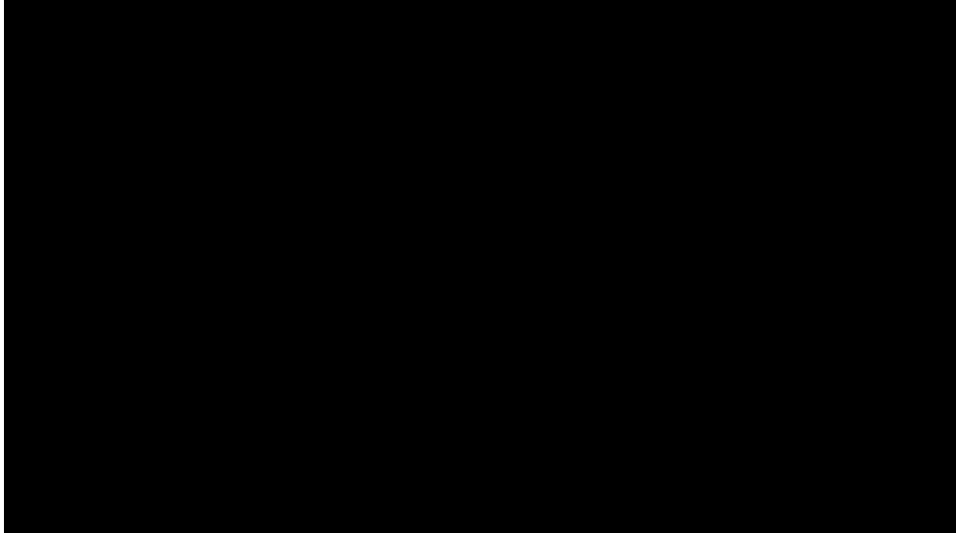
	Consolidated NPPC (in \$millions)
<b>2019 Projected NPPC provided on August 16, 2017</b>	<b>\$24.5</b>
Actual 2017 return and projected 7.25% return for 2018 (vs. expected 7.00% return for 2017 and expected 6.75% return for 2018 in previous budget)	(6.5)
Updated demographic assumptions at year-end 2017	(1.6)
Update for January 1, 2018 census data	(0.9)
Refined estimated of Bargaining dollar-per-month multiplier update	(0.2)
Updated discount rate (no change for LG&E and KU Retirement Plan and change from 4.13% to 4.15% for Bargaining Plan)	0.0
Change in Expected Return on Assets (EROA) assumption (7.00% vs. 6.75% in previous budget), including change in expected contribution amounts	(3.6)
Change in service cost growth assumption for LG&E and KU Retirement Plan	(0.4)
<b>2019 Budget Estimate</b>	<b>\$11.3</b>

[Redacted]

[Redacted]

WillisTowersWatson LLP

Ms. Jeanne Kugler  
June 21, 2018



**Results of Funding Projections 2018-2023**

The current funding policy to contribute an amount equal to the NPPC reflecting the "Reg-15" methodology, plus the use of funding balance, is expected to be sufficient throughout the projection period for both qualified plans.

- Estimated Minimum Required Contributions ("MRC") in years 2021-2023 are projected to exceed estimated cash contributions for the LG&E and KU Retirement Plan. For the Bargaining Plan, the estimated MRC in 2023 is projected to exceed the estimated cash contribution.
- For the LG&E and KU Retirement Plan and the Bargaining Plan, there is expected to be sufficient Funding Balance to apply as needed to satisfy the remaining Minimum Required Contribution, so no additional cash contributions are projected to be required during the entire projection period.
- Additional funding strategies, for example, voluntary forfeiture of Funding Balances to avoid funding shortfall entirely, were outside the scope of these projections. We anticipate discussing this in greater detail in July.

Willis Towers Watson LLP

Ms. Jeanne Kugler  
 June 21, 2018

These projections reflect the following key economic assumptions:

Discount rate:

	December 31, 2018 and all subsequent years	December 31, 2017
LG&E and KU Retirement Plan	4.20%	3.70%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	4.15%	3.65%

December 31, 2017 discount rates are based on the results of the Willis Towers Watson BOND:Link model as of December 31, 2017. Annuity cash flows by plan are based on the results of the 2017 actuarial valuation results.

The discount rates at December 31, 2018 and all subsequent years assume a 50 basis point increase from the December 31, 2017 discount rates based on the approximate increase in long corporate bond interest rates from December 31, 2017 to April 30, 2018.

Rate of compensation increase:

The projected rates of compensation increase for all legacy LKE plans are flat at all ages.

	December 31, 2018 and all subsequent years	December 31, 2017
All legacy LKE plans	3.50%	3.50%

Expected return on assets (EROA):

	December 31, 2018 and all subsequent years	December 31, 2017
LG&E and KU Retirement Plan	7.25% for 2018; 7.00% for 2019+	7.25%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	7.25% for 2018; 7.00% for 2019+	7.25%

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Ms. Jeanne Kugler  
 June 21, 2018

Service cost growth:

	All projection years
LG&E and KU Retirement Plan	-4.00%*
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan**	-10.00%*
[REDACTED]	

\*Fiscal 2019 service cost reflects the estimated impact of a change in decrement timing in the Willis Towers Watson valuation model. Additional details about the change in decrement timing will be included in our valuation results meeting materials in the coming months.

\*\*Fiscal 2021 service cost is increased to reflect the estimated impact of triennial union negotiations

Actual return on assets:

	2019 and all subsequent years	2018
LG&E and KU Retirement Plan	7.00%	7.25%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	7.00%	7.25%
[REDACTED]		

[REDACTED]

Health care cost trend:

	December 31, 2018 and all subsequent years	December 31, 2017
2018	N/A	6.6%
2019	6.2%	6.2%
2020	5.8%	5.8%
[REDACTED]		

Demographic assumptions:

1. All demographic assumptions are the same as those selected by LKE at December 31, 2017.

A summary of all other assumptions can be found in the Financial Disclosure letter provided to LKE on January 19, 2018. Detailed descriptions of these assumptions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2018 (to be published during the coming months).

2. All plan provisions are the same as those valued at January 1, 2018.



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Ms. Jeanne Kugler  
June 21, 2018

Detailed descriptions of the plan provisions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2018 (to be published during the coming months).

3. For the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan, the increases in benefit multipliers are assumed to be collectively bargained and reflected every three years. The increase for 2021-2023 is assumed to be reflected at December 31, 2020. For funding purposes, one-year increases are reflected annually.
4. The expected future service to retirement age used in the development of the unrecognized (gain)/loss amortization is equal to the amount developed in the January 1, 2018 actuarial valuation results and is assumed to decrease 0.5 per year for most plans to reflect the aging of the closed populations. [REDACTED]
5. For funding purposes, all contributions to the two pension plans are assumed to be made on January 15 of the year shown and are reflected as a receivable contribution for the prior plan year. For accounting purposes, all pension contributions are assumed to be made at the end of the year shown. [REDACTED]
6. Administrative expenses of the qualified pension plans were assumed to remain level with 2018 during the projection period and are allocated based on actual administrative expenses in 2017, including assuming PBGC premiums continue to be paid from the trust. [REDACTED]

#### Actuarial certification

In preparing the results presented in this letter (including accompanying exhibits), Willis Towers Watson has relied upon data and information regarding plan provisions, participants, assets, contributions and sponsor accounting policies and methods provided to us by LKE and other persons or organizations designated by LKE. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available.

We are not aware of any material errors, omissions or inconsistencies in the data, or adjustments in the data made by us or by others, that would have a significant effect on the results of our calculations.

The results presented in this letter are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data or information provided to us may have produced results that are not suitable for the purposes of this letter and such inaccuracies, as corrected by LKE, may produce materially different results that could require that a revised letter be issued.

We believe that the selected assumptions do not significantly conflict with what would be reasonable based on market conditions at the measurement date and represents the plan sponsor's best estimate of future experience. All economic assumptions for future measurement dates were selected by the plan

**Case No. 2018-00295**  
**Attachment 1 to Response to KIUC-1 Question No. 50**  
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**Arbough**

**Willis Towers Watson**

Ms. Jeanne Kugler  
June 21, 2018

sponsor and reflect the market environment as of April 30, 2018 (as documented in our email dated May 25, 2018). Specifically, as required by U.S. GAAP the discount rate was chosen by the plan sponsor based on market information available as of April 30, 2018. The expected return on assets assumption for fiscal 2019 and future years reflects the plan sponsor's estimate of future experience for trust asset returns, reflecting the plan's current asset allocation and any expected changes during the current plan year, current market conditions and the plan sponsor's expectations for future market conditions, including a +0.30% assumption for active management, a +1.00% assumed return for the swaps portfolio and a - 0.30% assumption for non-investment expenses (for fiscal 2018). The analysis was informed by analysis of historical data, economists' forecasts, investment consultant input and recent trends for CPI, GDP growth, and real returns on the various classes of assets held by the trust.

The initial measurement date for the forecasts is January 1, 2018. The benefit obligations were measured as of January 1, 2018 and are based on participant data as of the census date, January 1, 2018.

Information about the fair value of plan assets was furnished to us by BNY Mellon. LKE also provided information about the general ledger account balances for the postretirement benefit plan costs at December 31, 2017, which reflect the expected funded status of the plan before adjustment to reflect the plan's funded status based on the year-end measurements. Willis Towers Watson used information supplied by LKE regarding amounts recognized in accumulated other comprehensive income as of December 31, 2017. This data was reviewed for reasonableness and consistency, but no audit was performed.

As required by U.S. GAAP, the actuarial assumptions and the accounting policies and methods employed in the development of the pension and other postretirement benefit cost and other financial reporting have been selected by LKE. Willis Towers Watson has concurred with these assumptions and methods. U.S. GAAP requires that each significant assumption "individually represent the best estimate of a particular future event."

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from the anticipated by the economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law. It is beyond the scope of this assignment to analyze the potential range of future results of similar measurements, but we can do so upon request.

The results shown in this letter have been developed based on actuarial assumptions that, to the extent evaluated or selected by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this letter could have been developed by selecting different reasonable assumptions.

The results documented in this letter are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated or determined to be insignificant and therefore not valued. Assumptions may be made about participant data or other factors. We have made reasonable efforts to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

Retiree group benefits models necessarily rely on the use of approximations and estimates, and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements.

This letter provides actuarial valuations. It does not constitute legal, accounting, tax, or investment advice. We encourage you to consult with qualified advisors with respect to those matters.

**Willis Towers Watson**

Ms. Jeanne Kugler  
June 21, 2018

This letter is provided subject to the terms set out herein and in our engagement letter dated April 3, 2013 and any accompanying or referenced terms and conditions.

The results provided in this letter and the accompany exhibit have been prepared solely for the benefit of LKE in connection with our forecasts of future pension and other postretirement benefit cost. This letter should not be used for other purposes and we accept no responsibility for any such use. It should not be relied upon by any other person without Willis Towers Watson's prior written consent.

If this letter is shared with a third party (with or without our permission), such third party recipient is deemed to have agreed that this letter contains confidential and proprietary work product of Willis Towers Watson, which owns all related intellectual property rights, the recipient will not have the right to reference or distribute this letter to any other party, and the recipient will not place any reliance on this letter that would result in the creation of any duty or liability by Willis Towers Watson to such recipient.

LKE may make a copy of this letter available to its auditors, but we make no representation as to the suitability of this letter for any purpose other than that for which it is intended, as described above, and we accept no responsibility or liability to these third parties in this regard. LKE should draw the provisions of this paragraph to the attention of its auditors when providing this letter to them.

Except as otherwise provided herein, the results included in this letter and the accompanying exhibits are based on the data, assumptions, methods, plan provisions and other information, outlined in the actuarial valuation reports for the fiscal year ending December 31, 2018 (to be delivered during the coming months). Therefore, such information, and the reliances and limitations of the valuation reports and their use, should be considered part of this letter.

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension and postretirement welfare plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc., a subsidiary of Willis Towers Watson PLC.

Willis Towers Watson 

Ms. Jeanne Kugler  
June 21, 2018

Please do not hesitate to call if you have any questions.

Sincerely,



Royce S. Kosoff, FSA, EA, CFA  
Managing Director, Retirement  
Direct Dial: 215-246-6815



Jennifer A. Della Pietra, ASA, EA  
Director, Retirement  
Direct Dial: 215-246-6861



William M. DeGothseir, FSA, EA, CFA  
Associate Director, Retirement  
Direct Dial: 215-246-7083

cc: Dan Arbough – LG&E and KU Energy LLC  
George Sunder – PPL Corporation  
Julissa Burgos – PPL Corporation  
Kristin May, FSA, EA – Willis Towers Watson

<http://natclinternal.towerswatson.com/clients/604575/2018LKEProjects/Documents/FASB ASC 715 and PPA Funding Projections 2019-2023.docx>

WillisTowersWatson LLP

**LG&E & KU Energy LLC**  
**Estimated Net Periodic Pension Cost ("NPPC") Reflecting 15-year (Gain)/Loss Amortization Method For Qualified Pension Plans**  
**2019 Fiscal Year**

	Reg-15	Reg-15	Fin-15	Reg-15
	LG&E and KU Retirement Plan			
	LG&E Non-union		Servco (Regulatory)	Servco (Financial) LG&E Union
Service cost	1,815,943		11,768,306	11,111,069
Interest cost	9,529,514		23,218,057	11,744,968
Expected return on assets	(17,342,554)		(28,161,890)	(22,003,771)
Amortizations:				
Transition	-		-	-
Prior service cost	409,879		1,678,075	5,217,508
(Gain)/loss	4,141,052		5,708,986	4,580,589
ASC 715 NPBC	(1,446,166)		14,211,534	650,363

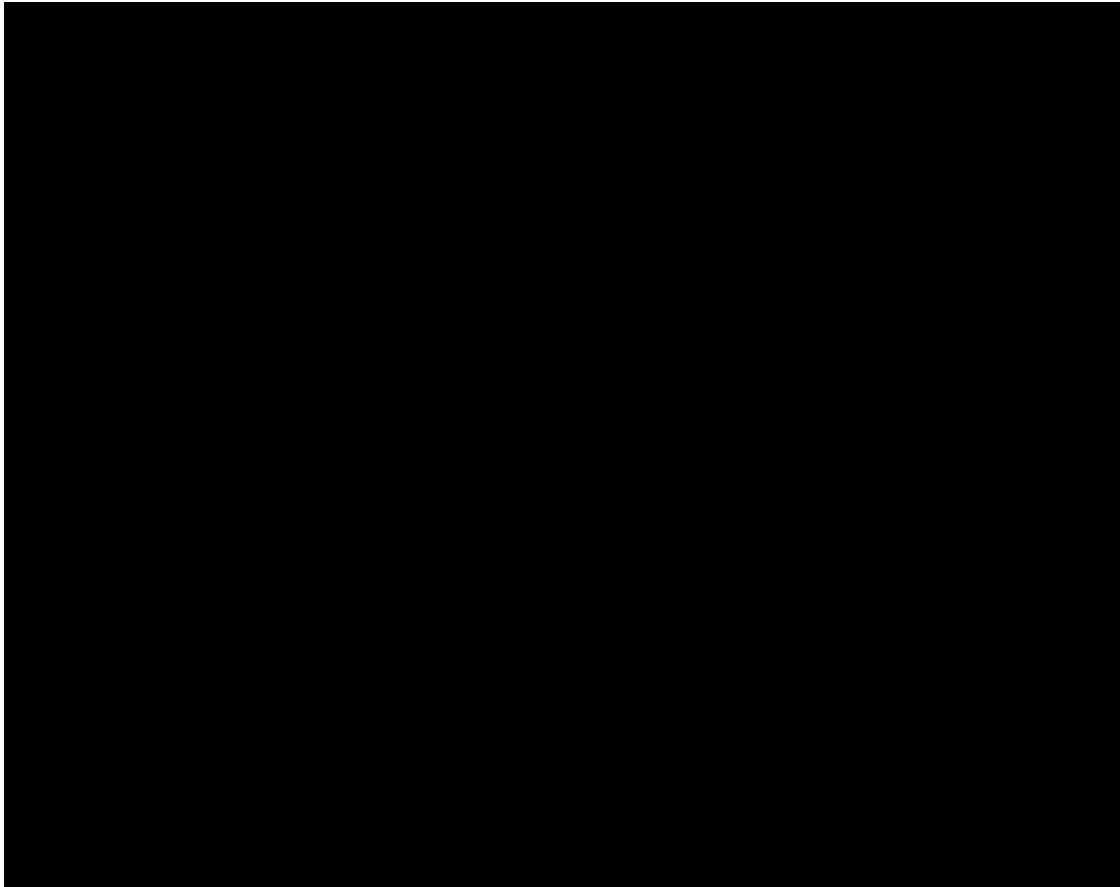
**LG&E & KU Energy LLC**  
**Estimated Net Periodic Pension Cost ("NPPC") Reflecting 15-year (Gain)/Loss Amortization Method For Qualified Pension Plans**  
**2020 Fiscal Year**

	Reg-15	Reg-15	Fin-15	Reg-15
	LG&E and KU Retirement Plan			
	LG&E Non-union		Servco (Regulatory)	Servco (Financial) LG&E Union
Service cost	1,743,306		11,297,574	999,962
Interest cost	9,281,291		23,223,137	11,226,167
Expected return on assets	(17,350,368)		(28,795,762)	(21,847,198)
Amortizations:				
Transition	-		-	-
Prior service cost	409,874		1,678,071	4,882,609
(Gain)/loss	4,136,194		5,604,840	4,566,950
ASC 715 NPBC	(1,779,703)		13,007,860	(171,510)

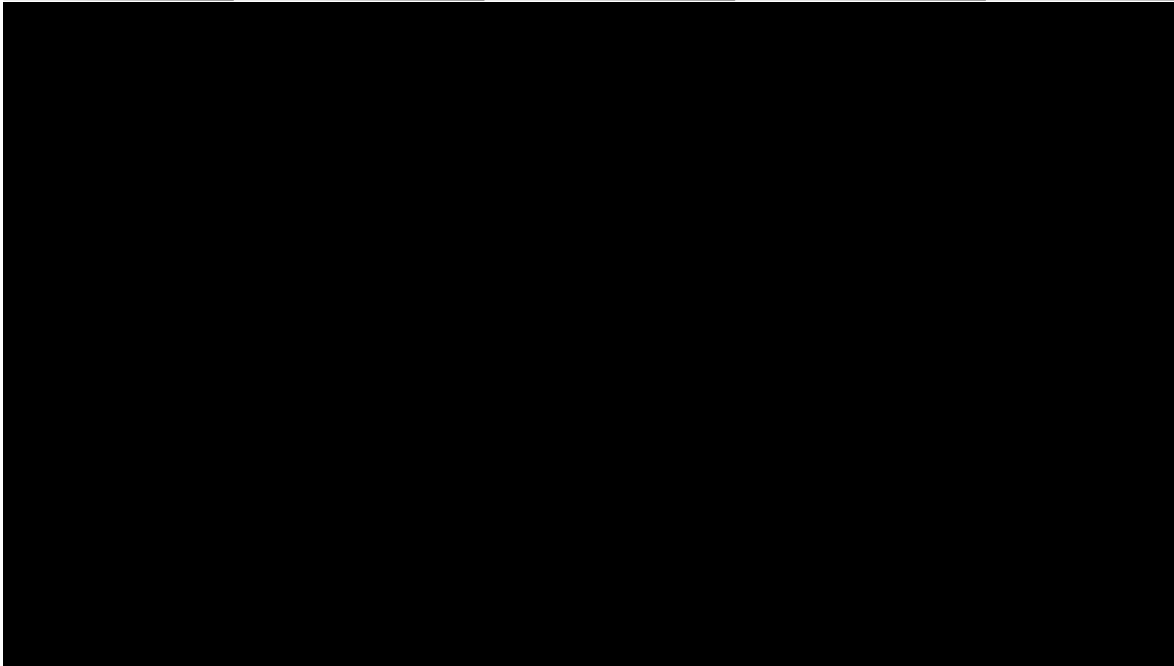
**Notes**

- These accounting projections are based on the 15-year amortization method valuation results provided on May 4, 2018. Except where noted below, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.
- Discount rate is 4.20% for the Non-Union plan and 4.15% for the Union plan. These discount rates are 50 basis points higher than the discount rates selected at December 31, 2017 based on changes in corporate bond rates through April 30, 2018.
- The fair value of assets is assumed to earn 7.25% per annum in 2018 and 7.00% per annum in years 2019-2023. Estimated annual administrative expenses of \$2.4 million for the Non-Union plan are assumed to be paid from trust and are allocated based on actual administrative expenses in 2017 (\$0.7 million for LG&E Non-union, \$0.9 million for KU and \$0.8 million for Servco). Estimated annual administrative expenses of \$0.8 million for the Union plan are assumed to be paid from trust.
- Service cost is assumed to decrease 4.00% annually for the Non-Union plan and decrease 10.00% annually for the Union plan, except that the Union service cost includes an assumed offsetting increase of 7.5% every three years (i.e., the increases for 2021-2023 are assumed to be reflected at January 1, 2021) consistent with the impact of the plan changes resulting from the union negotiations in 2017. Additionally, the Union plan includes a 2.00% increase in PBO every three years to estimate the impact of the plan changes consistent with the union negotiations in 2017.
- The Willis Towers Watson valuation model will be updated to reflect a change in decrement timing from beginning-of-year to middle-of-year beginning with the December 31, 2018 year-end disclosure results. This change is being made to simplify and streamline our valuation software. The estimated impact as of December 31, 2018 on PBO and service cost, respectively, is as follows: LG&E Non-union, -0.9% and +0.4%; KU, -0.9% and +3.0%; Servco, -1.2% and 2.0%; LG&E Union, -0.4% and 1.5%. Additional details about the change in decrement timing will be included in our valuation results meeting materials in the coming months.
- Average future working lifetime is assumed to decrease 0.5 per year for both qualified plans, and reflects the impact of the change in decrement timing noted above effect beginning December 31, 2018.
- Projections reflect the 15-year amortization method as outlined in the April 20, 2015 rate settlement agreement and as confirmed on June 17, 2015 by LKE.
- Assumed contributions for 2019-2023 are detailed in the table at the end of this exhibit.

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**LG&E & KU Energy LLC**  
**Estimated Cash Contributions for Plan Years 2019-2023**

	LG&E Nonunion		Servco	LG&E Union
1/12/2018 actual	44,000,000		5,000,000	10,000,000
12/31/2019	-		14,211,534	650,363
12/31/2020	-		13,007,860	-

Case No. 2018-00295  
Attachment 1 to Response to KIUC-1 Question No. 50  
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Willis Towers Watson | P W

LG&E & KU Energy LLC  
Estimated ASC 715 Net Periodic Pension Cost ("NPPC") For Qualified Pension Plans  
2019 Fiscal Year

	Regulatory		Financial			Regulatory		Regulatory	
	LG&E		LG&E and KU Retirement Plan			LG&E Union		Servco	
	Non-union		Servco		Non-union Total				
Service cost	1,815,943		11,768,306		20,373,837		1,111,069		11,768,306
Interest cost	9,529,514		23,218,057		49,998,381		11,744,968		23,218,057
Expected return on assets	(17,342,554)		(28,161,890)		(77,516,912)		(22,003,771)		(28,161,890)
Amortizations:									
Transition	-		-		-		-		-
Prior service cost	409,879		1,678,071		2,653,391		5,217,508		1,678,075
(Gain)/loss	5,131,840		892,099		11,795,334		5,698,948		7,172,314
ASC 715 NPBC	(455,376)		9,394,643		7,304,031		1,768,722		15,874,862

LG&E & KU Energy LLC  
Estimated ASC 715 Net Periodic Pension Cost ("NPPC") For Qualified Pension Plans  
2020 Fiscal Year

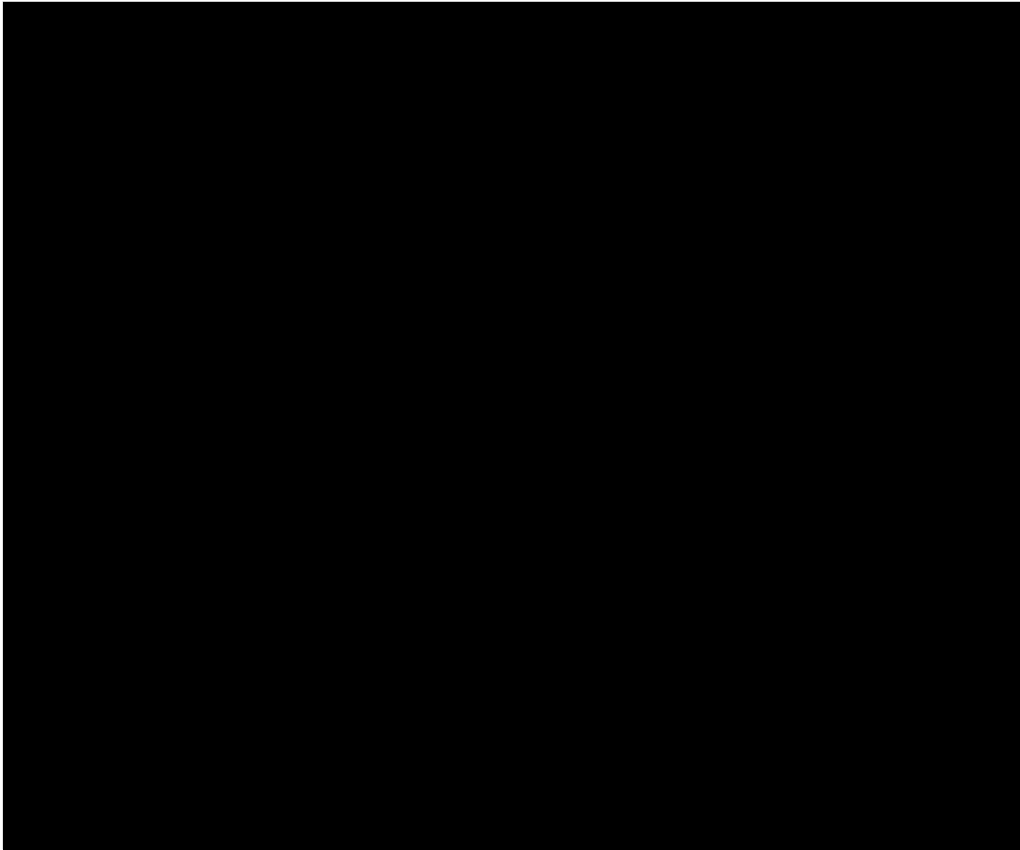
	Regulatory		Financial			Regulatory		Regulatory	
	LG&E		LG&E and KU Retirement Plan			LG&E Union		Servco	
	Non-union		Servco		Non-union Total				
Service cost	1,743,306		11,297,574		19,558,884		999,962		11,297,574
Interest cost	9,281,291		23,223,137		49,465,067		11,226,167		23,223,137
Expected return on assets	(17,350,368)		(28,795,762)		(78,298,603)		(21,847,198)		(28,795,762)
Amortizations:									
Transition	-		-		-		-		-
Prior service cost	409,874		1,678,071		2,653,386		4,882,609		1,678,071
(Gain)/loss	4,723,150		581,067		10,449,930		5,210,517		6,374,948
ASC 715 NPBC	(1,192,747)		7,984,087		3,828,664		472,057		13,777,968

**Notes**

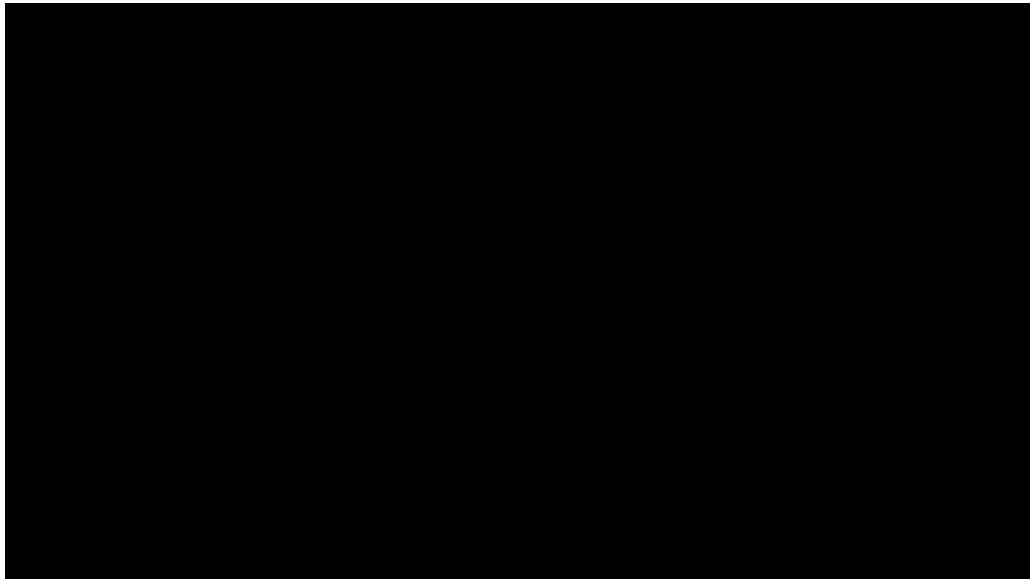
- These accounting projections are based on the 15-year amortization method valuation results provided on May 4, 2018. Except where noted below, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.
- Discount rate is 4.20% for the Non-Union plan and 4.15% for the Union plan. These discount rates are 50 basis points higher than the discount rates selected at December 31, 2017 based on changes in corporate bond rates through April 30, 2018.
- The fair value of assets is assumed to earn 7.25% per annum in 2018 and 7.00% per annum in years 2019-2023. Estimated annual administrative expenses of \$2.4 million for the Non-Union plan are assumed to be paid from trust and are allocated based on actual administrative expenses in 2017 (\$0.7 million for LG&E Non-union, \$0.9 million for KU and \$0.8 million for Servco). Estimated annual administrative expenses of \$0.8 million for the Union plan are assumed to be paid from trust.
- Service cost is assumed to decrease 4.00% annually for the Non-Union plan and decrease 10.00% annually for the Union plan, except that the Union service cost includes an assumed offsetting increase of 7.5% every three years (i.e., the increases for 2021-2023 are assumed to be reflected at January 1, 2021) consistent with the impact of the plan changes resulting from the union negotiations in 2017. Additionally, the Union plan includes a 2.00% increase in PBO every three years to estimate the impact of the plan changes consistent with the union negotiations in 2017.
- The Willis Towers Watson valuation model will be updated to reflect a change in decrement timing from beginning-of-year to middle-of-year beginning with the December 31, 2018 year-end disclosure results. This change is being made to simplify and streamline our valuation software. The estimated impact as of December 31, 2018 on PBO and service cost, respectively, is as follows: LG&E Non-union, -0.9% and +0.4%; KU, -0.9% and +3.0%; Servco, -1.2% and 2.0%; LG&E Union, -0.4% and 1.5%. Additional details about the change in decrement timing will be included in our valuation results meeting materials in the coming months.
- Average future working lifetime is assumed to decrease 0.5 per year for both qualified plans, and reflects the impact of the change in decrement timing noted above effect beginning December 31, 2018.
- Assumed contributions for 2019-2023 are detailed in the table at the end of this exhibit.



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**LG&E & KU Energy LLC**  
**Estimated Cash Contributions for Plan Years 2018**

Date	LG&E Nonunion		Servco		LG&E Union
1/12/2018 actual	-4,000,000		5,000,000		10,000,000
12/31/2019	-		14,211,534		650,363
12/31/2020	-		13,007,860		-



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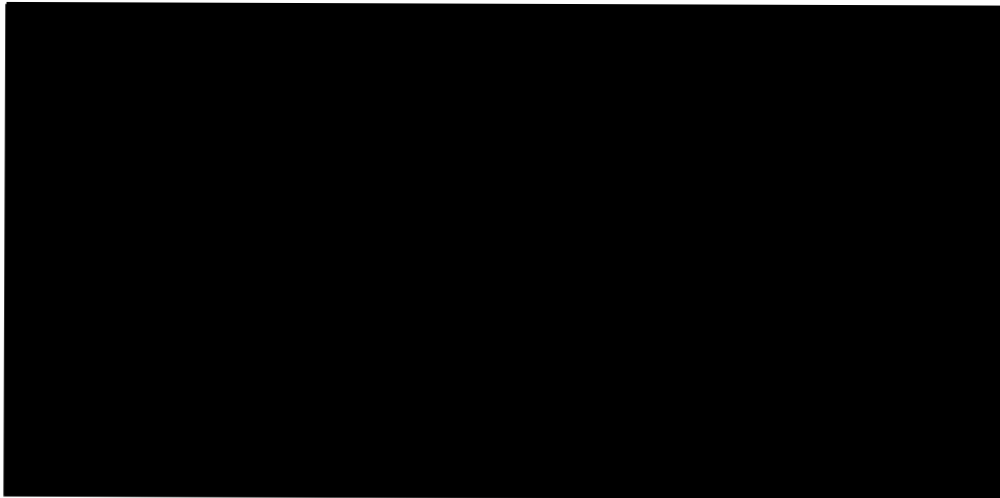
May 19, 2017

Ms. Jeanne Kugler  
Manager, Risk Management  
LG&E and KU Energy LLC  
220 West Main Street  
Louisville, KY 40202

Dear Jeanne:

**2017 ASC 715 ACCOUNTING RESULTS FOR THE POSTRETIREMENT BENEFIT PLAN**

LG&E and KU Energy LLC ("LKE" or "the Company") engaged Towers Watson Delaware, Inc., ("Willis Towers Watson"), to determine the Net Periodic Benefit Cost/Income ("NPBC") for the LG&E and KU Energy Postretirement Benefit Plan, in accordance with FASB Accounting Standards Codification Topic 715 ("ASC 715") for the fiscal year beginning January 1, 2017. The exhibits that follow provide results for the plan, with allocations as requested by LKE.





Ms. Jeanne Kugler  
May 19, 2017

**Reconciliation to Actual 2016 NPBC**

The preliminary 2017 consolidated US GAAP NPBC for the postretirement benefit plan of \$6.7 million compares to the actual 2016 consolidated NPBC of \$9.4 million as follows:

	Consolidated US GAAP NPBC (in \$millions)
2016 Actual NPBC	\$9.4
Economic losses due to asset returns less than expected during 2016	0.2
Demographic gains due to updated data	(1.3)
Updated discount rate at December 31, 2016	0.0
Updated 401(h) contributions	0.1
Reflection of updated per capita claims data and new trend	0.0
Expiration of Prior Service Cost Bases	(1.7)
2017 Preliminary NPBC	\$6.7

**Retiree Drug Subsidy under the Medicare Modernization Act**

2017 Net Periodic Benefit Cost (\$)	With Subsidy	Effect of Subsidy	Without Subsidy
Service cost	4,593,752	-	4,593,752
Interest cost	8,585,458	136,378	8,721,836
Expected return on assets	(6,920,792)	-	(6,920,792)
Amortization of:	-		
Transition obligation (asset)	-	-	-
Prior service cost (credit)	848,594	-	848,594
Actuarial (gain) loss	(396,013)	-	(396,013)
Net periodic benefit cost	\$ 6,710,999	\$ 136,378	\$ 6,847,377

The present value of the Medicare Retiree Drug Subsidy for the pre-2000 Kentucky Utilities retirees, measured as of January 1, 2017, using the assumptions outlined in this letter is \$3,458,455.

**Please note the following regarding these results:**

- As of January 1, 2017, LG&E and KU Energy LLC has selected the following economic assumptions:

Discount rate:

The discount rate of 4.12% is based on the results of the Towers Watson BOND:Link model. At December 31, 2016, cash flows by plan were used to develop individual discount rates. Further information regarding the BOND:Link model parameters chosen by LKE can be found in our e-mail correspondence from January 6, 2017.

Rate of compensation increase:

The January 1, 2017 rate of compensation increase assumption for the plan is a flat 3.50% at all ages.



Ms. Jeanne Kugler  
 May 19, 2017

Expected return on assets (EROA):

The January 1, 2017 EROA assumption for the plan is 7.00% for the 401(h) sub-account and 0.00% for the Union and Non-union VEBAs, which have historically been used as short-term payment vehicles.

Health care cost trend:

	December 31, 2016
2017	7.0%
2018	6.6%
2019	6.2%
2020	5.8%
2021	5.4%
2022+	5.0%

Per capita claims cost:

The per capita claims costs and employee contribution amounts for 2017 were provided by Mercer. We have reviewed the claims information for reasonableness and consistency, but have neither audited nor independently verified this information.

- All plan provisions are the same as those valued at January 1, 2016. Detailed descriptions of the plan provisions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2016 (to be published during the coming months).
- The expected contributions to the 401(h) sub-account are assumed to be contributed on June 30<sup>th</sup>, 2017 and, therefore, six months of expected return on assets is reflected. The expected contributions to the Union and Non-union VEBAs are assumed to be made monthly equal to the amounts paid out of the VEBA account each month.

\$ millions	401(h) Sub-account Contributions
LG&E Non-union	\$ 0.703
ServCo	\$ 2.978
Total	\$ 5.900

**Actuarial Certification**

In preparing the results presented in this letter (including the attached exhibit), we have relied upon information regarding plan provisions, participants, assets and sponsor accounting policies and methods provided by LKE and other persons or organizations designated by LKE. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have



Ms. Jeanne Kugler  
May 19, 2017

been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by LKE, may produce materially different results that could require that a revised report be issued.

We believe that the selected assumptions do not significantly conflict with what would be reasonable based on market conditions at the measurement date and represents the plan sponsor's best estimate of future experience. All economic assumptions as of December 31, 2016 were selected by the plan sponsor and reflect the current market environment on the measurement date. Specifically, as required by U.S. GAAP the discount rate was chosen by the plan sponsor based on market information on the measurement date. The expected return on assets assumption for fiscal 2017 reflects the plan sponsor's estimate of future experience for trust asset returns, reflecting the plans' current asset allocation and any expected changes during the current plan year, current market conditions and the plan sponsor's expectations for future market conditions, including for the PPL Retirement Plan a +0.30% assumption for active management, a +0.50% assumed return for the swaps portfolio and a -0.25% assumption for non-investment expenses. Analysis was informed by analysis of historical data, economists' forecasts, investment consultant input and recent trends for CPI, GDP growth, and real returns on the various classes of assets held by the trust.

The measurement date is January 1, 2017. The benefit obligations were measured as of January 1, 2017 and are based on participant data as of the census date, January 1, 2017.

Information about the fair value of plan assets was furnished to us by BNY Mellon. LKE also provided information about the general ledger account balances for the postretirement benefit plan cost at December 31, 2016, which reflect the expected funded status of the plans before adjustment to reflect the plans' funded status based on the year-end measurements, and differences between the expected Medicare Part D subsidies and amounts received during the year. Willis Towers Watson used information supplied by LKE regarding postretirement benefit asset, postretirement liability and amounts recognized in accumulated other comprehensive income as of December 31, 2016. This data was reviewed for reasonableness and consistency, but no audit was performed.

Accumulated other comprehensive (income)/loss amounts shown in this letter are shown prior to adjustment for deferred taxes. Any deferred tax effects in AOCI should be determined in consultation with LKE's tax advisors and auditors.

As required by U.S. GAAP, the actuarial assumptions and the accounting policies and methods employed in the development of the postretirement benefit cost and financial reporting have been selected by LKE. Willis Towers Watson has concurred with these assumptions and methods. ASC 715-30-35 requires that each significant assumption "individually represent the best estimate of a particular future event."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. The numbers shown in this report are not rounded, but this is for convenience and should not imply precision, which is not a characteristic of actuarial calculations.



Ms. Jeanne Kugler  
May 19, 2017

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law.

The information contained in this report was prepared for the internal use of LKE and its auditors in connection with our actuarial valuation of the postretirement benefit plan. It is neither intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. LKE may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require LKE to provide them this report, in which case LKE will use best efforts to notify Willis Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this document is expressly prohibited without Willis Towers Watson's prior written consent. Willis Towers Watson accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to other postretirement benefit plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc.

\* \* \* \* \*

Please do not hesitate to call if you have any questions.

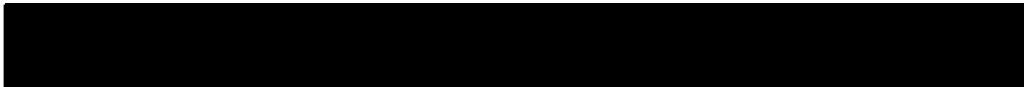
Sincerely,

Jennifer A. Della Pietra, ASA, EA  
Senior Consulting Actuary  
Direct Dial: 215-246-6861

Royce S. Kosoff, FSA, EA, CFA  
Senior Consulting Actuary  
Direct Dial: 215-246-6815

Brad Dreisbach, ASA, EA, CERA  
Consulting Actuary  
Direct Dial: 215-246-4168

cc: Dan Arbough – LG&E and KU Energy LLC  
Jeanne Kugler – LG&E and KU Energy LLC  
George Sunder – PPL Corporation  
Julissa Burgos – PPL Corporation



WillsTowersWateon LLP

LG&E and KU Energy LLC ("LKE")  
 2017 Net Periodic Benefit Cost  
 Post Retirement Welfare Plans

	Regulatory 1 LG&E Non- union	Regulatory 5 LG&E Union	Regulatory 7 ServCo	Regulatory 1 + 5 LG&E Total
<b>Funded Status</b>				
AFBO	35,441,226	50,646,243	52,657,734	86,067,469
Fair Value of Assets	10,536,667	1,134,288	44,253,449	11,671,155
Funded Status	<u>(24,904,359)</u>	<u>(49,511,955)</u>	<u>(8,404,285)</u>	<u>(74,418,314)</u>
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>				
Net actuarial loss/(gain)	13,774,739	(10,329,415)	12,065,861	3,445,324
Prior service cost/(credit)	793,569	2,784,309	1,329,405	3,577,878
Transition obligation/(asset)	-	-	-	-
Total	<u>14,568,308</u>	<u>(7,545,106)</u>	<u>13,395,266</u>	<u>7,023,202</u>
<b>2017 Net Periodic Benefit Cost</b>				
Service cost	475,670	435,181	2,210,303	910,851
Interest cost	1,410,089	2,012,502	2,123,841	3,422,591
Expected return on assets	(762,322)	-	(3,202,550)	(762,322)
Amortization of:				
Transition obligation (asset)	-	-	-	-
Prior service cost (credit)	78,595	496,348	131,664	574,943
Actuarial (gain) loss	-	(387,003)	-	(387,003)
Net periodic benefit cost	<u>1,202,032</u>	<u>2,557,028</u>	<u>1,263,258</u>	<u>3,759,060</u>
<b>Key assumptions:</b>				
Discount Rate	4.12%	4.12%	4.12%	4.12%
Expected return on 401(h) assets	7.00%	7.00%	7.00%	7.00%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%
Mortality	RP-2014 with collar adjustment (white collar for Non-union increased by 2%, blue collar for Union increased by 7%), removing MP-2014 improvement projections from 2006 to 2014 and applying Scale BB 2-Dimensional mortality improvements from 2006 on a generational basis			
Health care cost trend rate				
Initial rate	7.00%	7.00%	7.00%	7.00%
Ultimate rate	5.00%	5.00%	5.00%	5.00%
Years to ultimate	5	5	5	5

The results contained in this document are based on the individual participant data provided by Mercer and LKE as of January 1, 2017. 2017 per capita claim cost assumptions were provided by Mercer Health and Welfare actuaries. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2016 financial statement disclosures provided on January 20, 2017. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2016 financial statement disclosure letter should be considered part of these results.





**WillisTowersWatson** | | | | |

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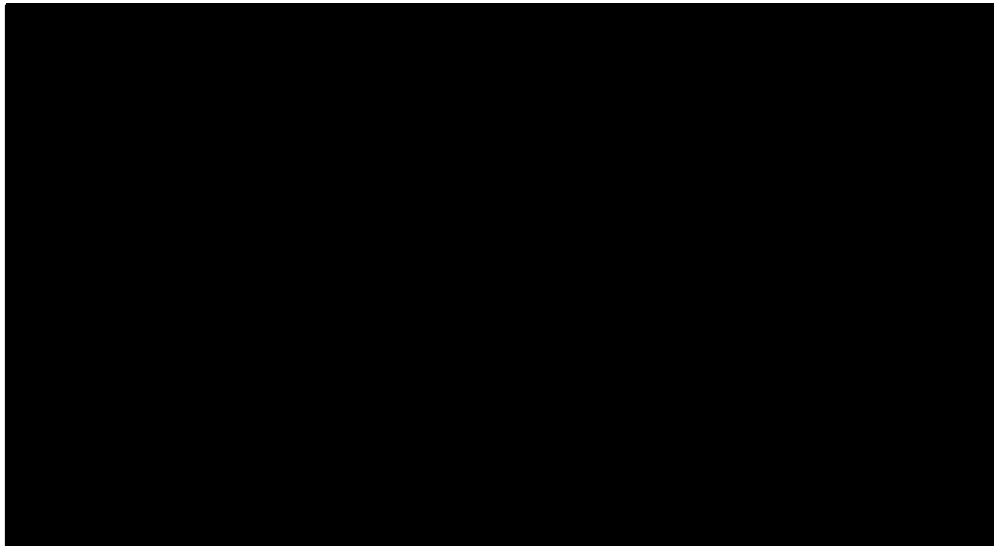
May 18, 2018

Ms. Jeanne Kugler  
Manager, Risk Management  
LG&E and KU Energy LLC  
220 West Main Street  
Louisville, KY 40202

Dear Jeanne:

**2018 ASC 715 ACCOUNTING RESULTS FOR THE POSTRETIREMENT BENEFIT PLAN**

LG&E and KU Energy LLC ("LKE" or "the Company") engaged Towers Watson Delaware, Inc., ("Willis Towers Watson"), to determine the Net Periodic Benefit Cost/Income ("NPBC") for the LG&E and KU Postretirement Benefit Plan, in accordance with FASB Accounting Standards Codification Topic 715 ("ASC 715") for the fiscal year beginning January 1, 2018. The exhibits that follow provide results for the plan, with allocations as requested by LKE.





Ms. Jeanne Kugler  
May 18, 2018

**Reconciliation to Actual 2017 NPBC**

The preliminary 2018 consolidated US GAAP NPBC for the postretirement benefit plan of \$4.2 million compares to the actual 2017 consolidated NPBC of \$6.7 million as follows:

	Consolidated US GAAP NPBC (in \$millions)
<b>2017 Actual NPBC</b>	<b>\$6.7</b>
Economic gains due to asset returns greater than expected during 2017	(1.4)
Demographic gains due to updated data	(1.1)
Updated demographic assumptions at December 31, 2017	(0.6)
Change in Discount Rate from 4.12% to 3.65%	0.2
Increase in expected 401(h) contributions from 2017 to 2018	(0.1)
Impact of plan changes at December 31, 2017	1.0
Reflection of updated per capita claims data	(0.2)
Change in Expected Return on Assets (EROA) assumption (7.25% vs. 7.00%)	(0.3)
<b>2018 Preliminary NPBC</b>	<b>\$4.2</b>

**Retiree Drug Subsidy under the Medicare Modernization Act**

2018 Net Periodic Benefit Cost (\$)	With Subsidy	Effect of Subsidy	Without Subsidy
Service cost	4,335,927	-	4,335,927
Interest cost	7,727,748	85,098	7,812,846
Expected return on assets	(8,604,117)	-	(8,604,117)
Amortization of:	-	-	-
Transition obligation (asset)	-	-	-
Prior service cost (credit)	1,422,798	-	1,422,798
Actuarial (gain) loss	(650,900)	115,596	(535,304)
Net periodic benefit cost	\$ 4,231,456	\$ 200,694	\$ 4,432,150

The present value of the Medicare Retiree Drug Subsidy for the pre-2000 Kentucky Utilities retirees, measured as of January 1, 2018, using the assumptions outlined in this letter is \$2,442,408.

**Please note the following regarding these results:**

- As of January 1, 2018, LG&E and KU Energy LLC has selected the following economic assumptions:

Discount rate:

The discount rate of 3.65% is based on the results of the Towers Watson BOND:Link model. At December 31, 2017, cash flows by plan were used to develop individual discount rates. Further information regarding the BOND:Link model parameters chosen by LKE can be found in our discussion materials from January 9, 2018.

Rate of compensation increase:



Ms. Jeanne Kugler  
May 18, 2018

The January 1, 2018 rate of compensation increase assumption for the plan is a flat 3.50% at all ages.

Expected return on assets (EROA):

The January 1, 2018 EROA assumption for the plan is 7.25% for the 401(h) sub-account and 0.00% for the Union and Non-union VEBAs, which have historically been used as short-term payment vehicles.

Health care cost trend:

	December 31, 2017
2018	6.6%
2019	6.2%
2020	5.8%
2021	5.4%
2022+	5.0%

Per capita claims cost:

The per capita claims costs and employee contribution amounts for 2018 were provided by Mercer. We have reviewed the claims information for reasonableness and consistency, but have neither audited nor independently verified this information.

2. All plan provisions are the same as those valued at January 1, 2017 with the exception of the following:

- The monthly Retiree Medical Credit (RMC) was increased for employees and retirees who retired on or after January 1, 2012, according to the following schedule:

Attained Age During Retirement	Prior RMC	RMC Effective Jan. 1, 2018
55 - 60	\$210	\$220
60-62	\$210	\$510
62 - 64	\$500	\$510
65 and above	\$210	\$220

- The monthly Retiree Medical Credit (RMC) was increased for retirees who retired before January 1, 2012, according to the following schedule:

Attained Age During Retirement	Prior RMC	RMC Effective Jan. 1, 2018
55 and above	\$210	\$220

Detailed descriptions of the plan provisions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2018 (to be published during the coming months).



Ms. Jeanne Kugler  
 May 18, 2018

3. The expected contributions to the 401(h) sub-account are assumed to be contributed on June 30<sup>th</sup>, 2018 and, therefore, six months of expected return on assets is reflected. The expected contributions to the Union and Non-union VEBA's are assumed to be made monthly equal to the amounts paid out of the VEBA account each month.

\$ millions	401(h) Sub-account Contributions
LG&E Non-union	\$ 0.972
ServCo	\$ 4.515
<b>Total</b>	<b>\$ 8.495</b>

**Actuarial Certification**

In preparing the results presented in this letter (including accompanying exhibits), Willis Towers Watson has relied upon data and information regarding plan provisions, participants, assets, contributions and sponsor accounting policies and methods provided to us by LKE and other persons or organizations designated by LKE. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available.

We are not aware of any material errors, omissions or inconsistencies in the data, or adjustments in the data made by us or by others, that would have a significant effect on the results of our calculations.

The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data or information provided to us may have produced results that are not suitable for the purposes of this letter and such inaccuracies, as corrected by LKE, may produce materially different results that could require that a revised letter be issued.

We believe that the selected assumptions do not significantly conflict with what would be reasonable based on market conditions at the measurement date and represents the plan sponsor's best estimate of future experience. All economic assumptions as of December 31, 2017 were selected by the plan sponsor and reflect the current market environment on the measurement date. Specifically, as required by U.S. GAAP the discount rate was chosen by the plan sponsor based on market information on the measurement date. The expected return on assets assumption for fiscal 2018 reflects the plan sponsor's estimate of future experience for trust asset returns, reflecting the plan's current asset allocation and any expected changes during the current plan year, current market conditions and the plan sponsor's expectations for future market conditions, including a +0.30% assumption for active management, a +1.00% assumed return for the swaps portfolio and a - 0.30% assumption for non-investment expenses (for fiscal 2018). The analysis was informed by analysis of historical data, economists' forecasts, investment consultant input and recent trends for CPI, GDP growth, and real returns on the various classes of assets held by the trust.

The measurement date is January 1, 2018. The benefit obligation was measured as of January 1, 2018 and are based on participant data as of the census date, January 1, 2018.

Information about the fair value of plan assets was furnished to us by BNY Mellon. LKE also provided information about the general ledger account balances for the postretirement benefit plan costs at December 31, 2017, which reflect the expected funded status of the plan before adjustment to reflect the plan's funded status based on the year-end measurements. Willis Towers Watson used information

**Willis Towers Watson** 

Ms. Jeanne Kugler  
May 18, 2018

supplied by LKE regarding amounts recognized in accumulated other comprehensive income as of December 31, 2017. This data was reviewed for reasonableness and consistency, but no audit was performed.

As required by U.S. GAAP, the actuarial assumptions and the accounting policies and methods employed in the development of the postretirement benefit cost and other financial reporting have been selected by LKE. Willis Towers Watson has concurred with these assumptions and methods. U.S. GAAP requires that each significant assumption "individually represent the best estimate of a particular future event."

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from the anticipated by the economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law.

The comparisons of obligations to assets presented in the accompanying exhibits cannot be relied upon to determine the need for nor the amount of required future contributions to the plan. Nevertheless, such comparisons may be useful to assess the need for future contributions because they reflect current interest rates at the measurement date in determining benefit obligations. Asset gains and losses, demographic experience different from assumed, changes in interest rates, future benefit accruals and other factors will all affect the need for and amount of future contributions.

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated or selected by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

The results documented in this letter are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated or determined to be insignificant and therefore not valued. Assumptions may be made about participant data or other factors. We have made reasonable efforts to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period or additional contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. It is beyond the scope of this assignment to analyze the potential range of future results of similar measurements, but we can do so upon request.

Retiree group benefits models necessarily rely on the use of approximations and estimates, and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements.

This letter provides actuarial valuations. It does not constitute legal, accounting, tax, or investment advice. We encourage you to consult with qualified advisors with respect to those matters.

This letter is provided subject to the terms set out herein and in our engagement letter dated April 3, 2013 and any accompanying or referenced terms and conditions.



Ms. Jeanne Kugler  
May 18, 2018

The valuation provided in this letter and the accompany exhibit has been prepared solely for the benefit of LKE in connection with our actuarial valuation of the postretirement benefit plan. This letter should not be used for other purposes and we accept no responsibility for any such use. It should not be relied upon by any other person without Willis Towers Watson's prior written consent.

If this report is shared with a third party (with or without our permission), such third party recipient is deemed to have agreed that this report contains confidential and proprietary work product of Willis Towers Watson, which owns all related intellectual property rights, the recipient will not have the right to reference or distribute this report to any other party, and the recipient will not place any reliance on this report that would result in the creation of any duty or liability by Willis Towers Watson to such recipient.

LKE may make a copy of this letter available to its auditors, but we make no representation as to the suitability of this letter for any purpose other than that for which it is intended, as described above, and we accept no responsibility or liability to these third parties in this regard. LKE should draw the provisions of this paragraph to the attention of its auditors when providing this report to them.

Except as otherwise provided herein, the results included in this letter and the accompanying exhibit are based on the data, assumptions, methods, plan provisions and other information, outlined in the actuarial valuation report for the fiscal year ending December 31, 2018 (to be delivered during the coming months). Therefore, such information, and the reliances and limitations of the valuation report and its use, should be considered part of this letter.

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension and postretirement welfare plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc., a subsidiary of Willis Towers Watson PLC.

\* \* \* \* \*

WillisTowersWatson 

Ms. Jeanne Kugler  
May 18, 2018

Please do not hesitate to call if you have any questions.

Sincerely,



Jennifer A. Della Pietra, ASA, EA

Director, Retirement  
Direct Dial: 215-246-6861



Royce S. Kosoff, FSA, EA, CFA

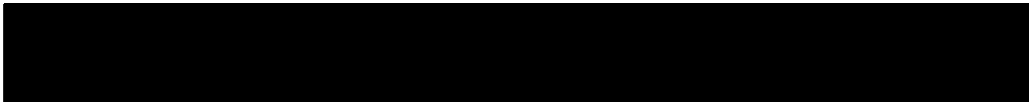
Managing Director, Retirement  
Direct Dial: 215-246-6815



William M. DeGothseir, FSA, EA, CFA

Associate Director, Retirement  
Direct Dial: 215-246-7083

cc: Dan Arbough – LG&E and KU Energy LLC  
George Sunder – PPL Corporation  
Julissa Burgos – PPL Corporation



Walter Towers Watson | a | p | l | l

**LG&E and KU Energy LLC ("LKE")  
 2018 Net Periodic Benefit Cost  
 Post Retirement Welfare Plans**

	Regulatory 1 LG&E Non- union	Regulatory 5 LG&E Union	Regulatory 7 ServCo	Regulatory 1 + 5 LG&E Total
<b>Funded Status</b>				
APBO	35,708,225	50,459,735	55,763,727	86,167,960
Fair Value of Assets	12,755,043	876,404	53,598,423	13,831,447
Funded Status	<u>(22,953,182)</u>	<u>(49,583,331)</u>	<u>(2,165,304)</u>	<u>(72,536,513)</u>
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>				
Net actuarial loss/(gain)	11,713,532	(11,805,062)	6,663,861	108,470
Prior service cost/(credit)	1,852,335	4,113,385	3,696,446	5,965,700
Transition obligation/(asset)	-	-	-	-
Total	<u>13,565,867</u>	<u>(7,491,677)</u>	<u>10,360,307</u>	<u>6,074,170</u>
<b>2018 Net Periodic Benefit Cost</b>				
Service cost	426,339	467,780	2,114,633	894,119
Interest cost	1,257,690	1,772,607	1,987,704	3,030,257
Expected return on assets	(960,160)	-	(4,050,469)	(960,160)
Amortization of:				
Transition obligation (asset)	-	-	-	-
Prior service cost (credit)	170,537	619,547	313,404	790,084
Actuarial (gain) loss	-	(453,759)	-	(453,759)
Net periodic benefit cost	<u>894,366</u>	<u>2,405,175</u>	<u>365,272</u>	<u>3,300,541</u>
<b>Key assumptions:</b>				
Discount Rate	3.65%	3.65%	3.65%	3.65%
Expected return on 401(h) assets	7.25%	7.25%	7.25%	7.25%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%
Mortality	RP-2014 with collar adjustment (white collar for Non-union increased by 4%, blue collar for Union increased by 10%), removing MP-2014 improvement projections from 2006-2014 and applying MP-2017 mortality improvements from 2006 on a generational basis			
<b>Health care cost trend rate</b>				
Initial rate	5.00%	6.00%	6.00%	6.60%
Ultimate rate	5.00%	5.00%	5.00%	5.00%
Years to ultimate	4	4	4	4

The results contained in this document are based on the individual participant data provided by Mercer and LKE as of January 1, 2018. 2018 per capita claim cost assumptions were provided by Mercer Health and Welfare actuaries. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2017 financial statement disclosures provided on January 19, 2018. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2017 financial statement disclosure letter should be considered part of these results.





Willis Towers Watson

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1500 Market Street  
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willistowerswatson.com

June 21, 2018

Ms. Jeanne Kugler  
Manager, Risk Management  
LG&E and KU Energy LLC  
220 West Main Street  
Louisville, KY 40202

Dear Jeanne:

**2019-2023 PROJECTIONS FOR [REDACTED]  
POSTRETIREMENT WELFARE PLANS**

Towers Watson Delaware, Inc. ("Willis Towers Watson") was engaged by LG&E and KU Energy LLC ("LKE" or "the Company") to provide 5-year projections of the Financial Accounting Standards Codification ("ASC") Topic 715 accounting cost for the [REDACTED] postretirement welfare plans with allocations as requested by LKE:

[REDACTED]

- LG&E and KU Postretirement Benefit Plan

The exhibits for the years 2019-2023 are as follows:

- Estimated ASC 715 accounting cost
- Expected cash flows for the LG&E and KU Postretirement Benefit Plan
- Expected employer contributions to the pension 401(h) sub-account for benefits payable from the LG&E and KU Postretirement Benefit Plan

The projections are based on the 2018 actuarial valuation results provided to you on [REDACTED] May 10 (LG&E and KU Postretirement Benefit Plan). Except where otherwise noted, the assumptions, methods, data and plan provisions used to develop these projections are the same as those used to develop the 2018 actuarial valuation results, as detailed in our letters dated [REDACTED] May 18 for the LG&E and KU Postretirement Benefit Plan.

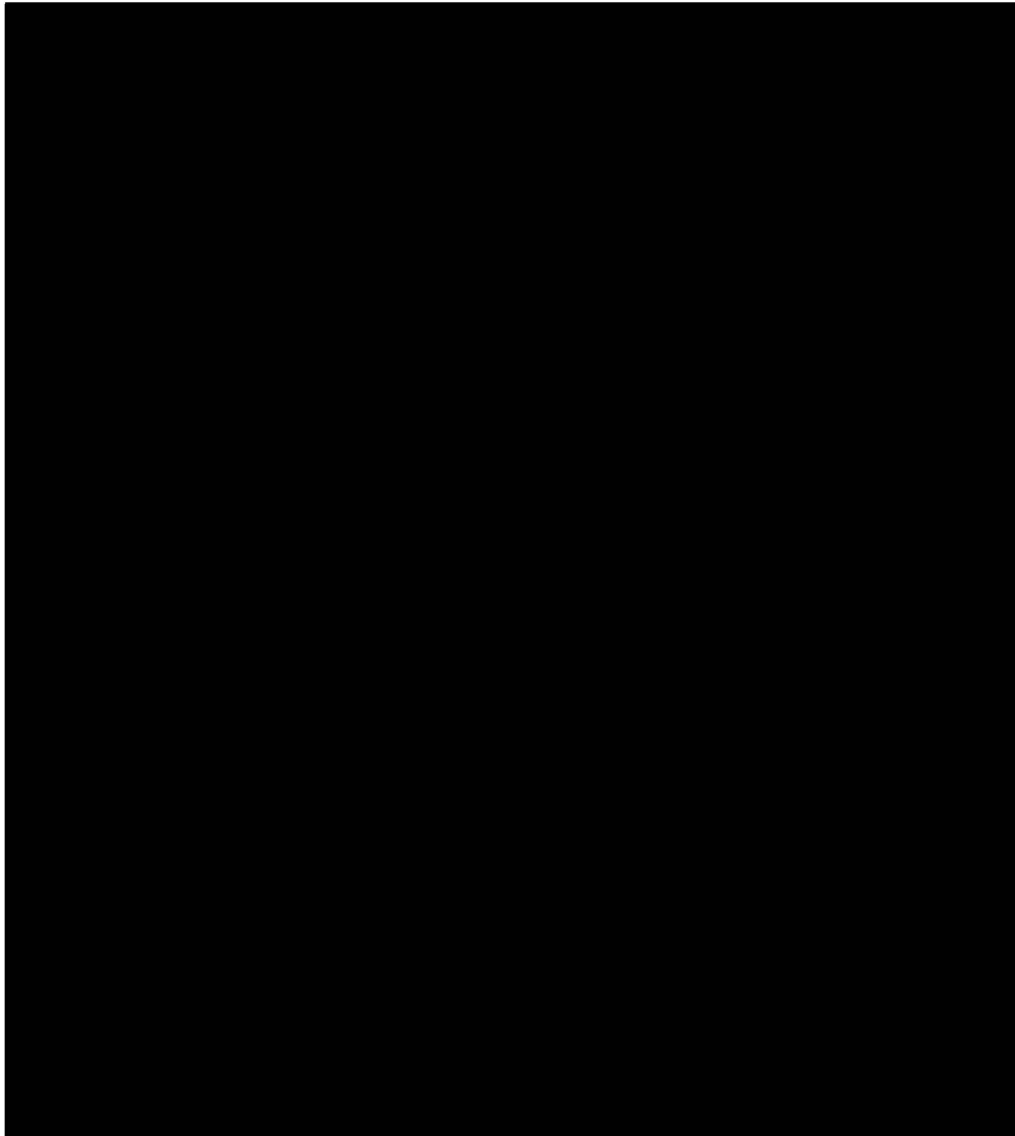
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WillisTowersWatson WTW

Ms. Jeanne Kugler  
June 21, 2018

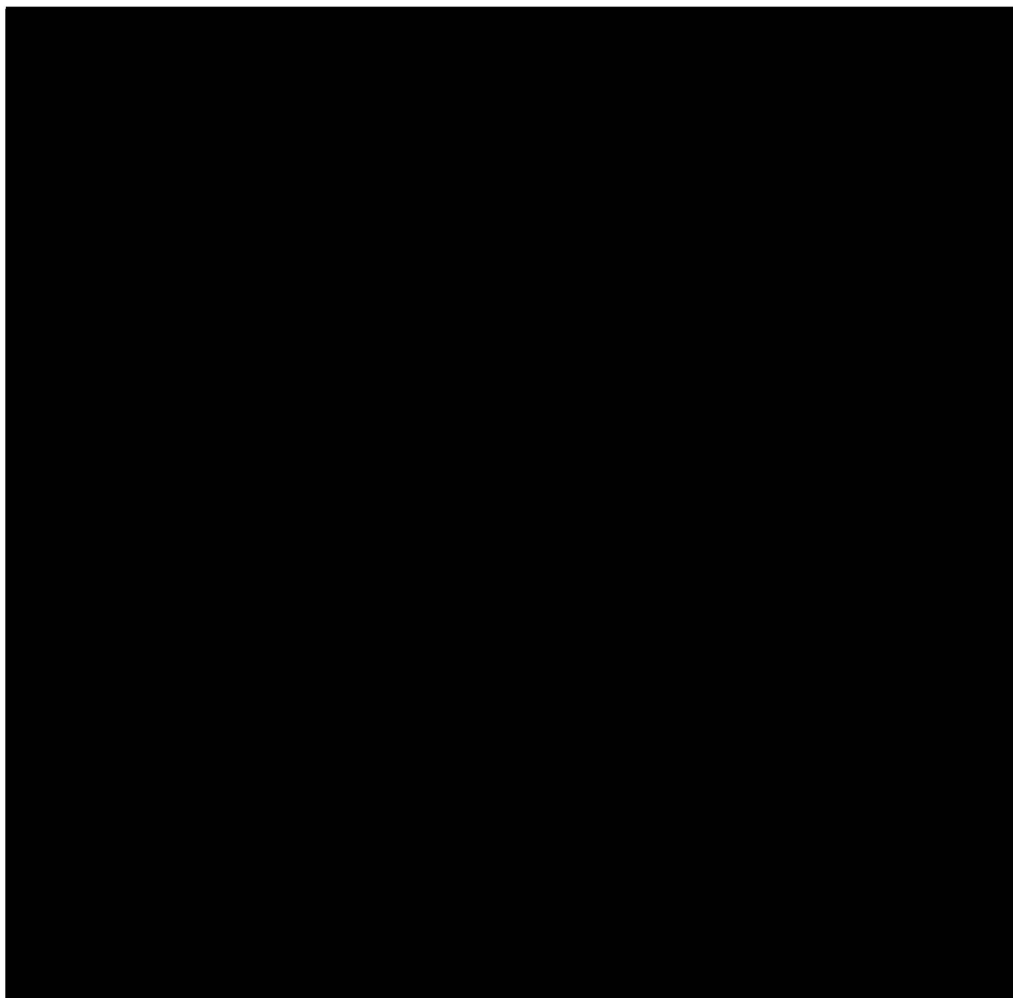


Except where otherwise noted, the assumptions, methods, data and plan provisions used to develop these projections are the same as those used to develop the 2018 actuarial valuation results.



WillisTowersWatson LLP

Ms. Jeanne Kugler  
June 21, 2018



WillisTowersWatson LLP

Ms. Jeanne Kugler  
June 21, 2018

These projections reflect the following key economic assumptions:

Discount rate:

	December 31, 2018 and all subsequent years	December 31, 2017
LG&E and KU Postretirement Benefit Plan	4.15%	3.65%

December 31, 2017 discount rates are based on the results of the Willis Towers Watson BOND:Link model as of December 31, 2017. Annuity cash flows by plan are based on the results of the 2017 actuarial valuation results.

The discount rates at December 31, 2018 and all subsequent years assume a 50 basis point increase from the December 31, 2017 discount rates based on the approximate increase in long corporate bond interest rates from December 31, 2017 to April 30, 2018.

Rate of compensation increase:

The projected rates of compensation increase for all legacy LKE plans are flat at all ages.

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Expected return on assets (EROA):

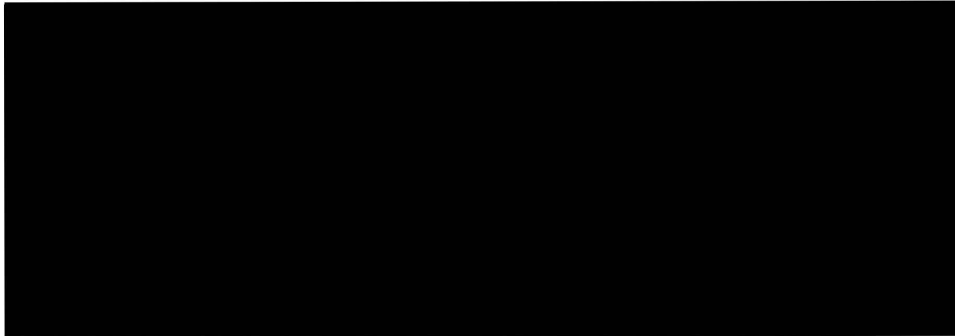
	December 31, 2018 and all subsequent years	December 31, 2017
LG&E Energy LLC Postretirement Benefit Plan		
- Union VEBA*	0.00%	0.00%
- Nonunion VEBA*	0.00%	0.00%
- 401(h) sub-account	7.25% for 2018; 7.00% for 2019+	7.25%

\* Historically used as a short-term payment vehicle, not long-term investment trust

WillisTowersWatson LLP

Ms. Jeanne Kugler  
June 21, 2018

Service cost growth:



\*Fiscal 2019 service cost reflects the estimated impact of a change in decrement timing in the Willis Towers Watson valuation model. Additional details about the change in decrement timing will be included in our valuation results meeting materials in the coming months.

\*\*Fiscal 2021 service cost is increased to reflect the estimated impact of triennial union negotiations

Actual return on assets:

	2019 and all subsequent years	2018
LG&E Energy LLC Postretirement Benefit Plan		
- Union VEBA*	0.00%	0.00%
- Nonunion VEBA*	0.00%	0.00%
- 401(h) sub-account	7.00%	7.25%

\* Historically used as a short-term payment vehicle, not long-term investment trust

Health care cost trend:

	December 31, 2018 and all subsequent years	December 31, 2017
2018	N/A	6.6%
2019	6.2%	6.2%
2020	5.8%	5.8%
2021	5.4%	5.4%
2022+	5.0%	5.0%

Demographic assumptions:

1. All demographic assumptions are the same as those selected by LKE at December 31, 2017.

A summary of all other assumptions can be found in the Financial Disclosure letter provided to LKE on January 19, 2018. Detailed descriptions of these assumptions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2018 (to be published during the coming months).

2. All plan provisions are the same as those valued at January 1, 2018.

WillisTowersWatson LLP

Ms. Jeanne Kugler  
June 21, 2018

Detailed descriptions of the plan provisions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2018 (to be published during the coming months).

[REDACTED]

[REDACTED]

The [REDACTED] LG&E and KU Postretirement Benefit Plan are not closed [REDACTED] so there is no assumed decrease in the amortization period. [REDACTED]

[REDACTED]

5.

[REDACTED]

All contributions to the LG&E and KU Postretirement Benefit Plan are assumed to be made at the middle of the year (6/30). The projections reflect no prefunding for the Non-union and Union VEBAS.

6.

[REDACTED]

Postretirement Benefit Plan administrative expenses were kept consistent with 2017 actual expenses during the projection period.

7. The process for amortizing gains under the non-union portion of the Postretirement Benefit Plan has been revised for 2019 and beyond. See our email dated June 1, 2018 for additional details.

**Actuarial certification**

In preparing the results presented in this letter (including accompanying exhibits), Willis Towers Watson has relied upon data and information regarding plan provisions, participants, assets, contributions and sponsor accounting policies and methods provided to us by LKE and other persons or organizations designated by LKE. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available.

We are not aware of any material errors, omissions or inconsistencies in the data, or adjustments in the data made by us or by others, that would have a significant effect on the results of our calculations.

The results presented in this letter are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data or information provided to us may have produced results that are not suitable for the purposes of this letter and such inaccuracies, as corrected by LKE, may produce materially different results that could require that a revised letter be issued.

We believe that the selected assumptions do not significantly conflict with what would be reasonable based on market conditions at the measurement date and represents the plan sponsor's best estimate of future experience. All economic assumptions for future measurement dates were selected by the plan

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Ms. Jeanne Kugler  
June 21, 2018

sponsor and reflect the market environment as of April 30, 2018 (as documented in our email dated May 25, 2018). Specifically, as required by U.S. GAAP the discount rate was chosen by the plan sponsor based on market information available as of April 30, 2018. The expected return on assets assumption for fiscal 2019 and future years reflects the plan sponsor's estimate of future experience for trust asset returns, reflecting the plan's current asset allocation and any expected changes during the current plan year, current market conditions and the plan sponsor's expectations for future market conditions, including a +0.30% assumption for active management, a +1.00% assumed return for the swaps portfolio and a - 0.30% assumption for non-investment expenses (for fiscal 2018). The analysis was informed by analysis of historical data, economists' forecasts, investment consultant input and recent trends for CPI, GDP growth, and real returns on the various classes of assets held by the trust.

The initial measurement date for the forecasts is January 1, 2018. The benefit obligations were measured as of January 1, 2018 and are based on participant data as of the census date, January 1, 2018.

Information about the fair value of plan assets was furnished to us by BNY Mellon. LKE also provided information about the general ledger account balances for the postretirement benefit plan costs at December 31, 2017, which reflect the expected funded status of the plan before adjustment to reflect the plan's funded status based on the year-end measurements. Willis Towers Watson used information supplied by LKE regarding amounts recognized in accumulated other comprehensive income as of December 31, 2017. This data was reviewed for reasonableness and consistency, but no audit was performed.

As required by U.S. GAAP, the actuarial assumptions and the accounting policies and methods employed in the development of the pension and other postretirement benefit cost and other financial reporting have been selected by LKE. Willis Towers Watson has concurred with these assumptions and methods. U.S. GAAP requires that each significant assumption "individually represent the best estimate of a particular future event."

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from the anticipated by the economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law. It is beyond the scope of this assignment to analyze the potential range of future results of similar measurements, but we can do so upon request.

The results shown in this letter have been developed based on actuarial assumptions that, to the extent evaluated or selected by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this letter could have been developed by selecting different reasonable assumptions.

The results documented in this letter are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated or determined to be insignificant and therefore not valued. Assumptions may be made about participant data or other factors. We have made reasonable efforts to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

Retiree group benefits models necessarily rely on the use of approximations and estimates, and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements.

This letter provides actuarial valuations. It does not constitute legal, accounting, tax, or investment advice. We encourage you to consult with qualified advisors with respect to those matters.



**WillisTowersWatson** 

Ms. Jeanne Kugler  
June 21, 2018

This letter is provided subject to the terms set out herein and in our engagement letter dated April 3, 2013 and any accompanying or referenced terms and conditions.

The results provided in this letter and the accompany exhibit have been prepared solely for the benefit of LKE in connection with our forecasts of future pension and other postretirement benefit cost. This letter should not be used for other purposes and we accept no responsibility for any such use. It should not be relied upon by any other person without Willis Towers Watson's prior written consent.

If this letter is shared with a third party (with or without our permission), such third party recipient is deemed to have agreed that this letter contains confidential and proprietary work product of Willis Towers Watson, which owns all related intellectual property rights, the recipient will not have the right to reference or distribute this letter to any other party, and the recipient will not place any reliance on this letter that would result in the creation of any duty or liability by Willis Towers Watson to such recipient.

LKE may make a copy of this letter available to its auditors, but we make no representation as to the suitability of this letter for any purpose other than that for which it is intended, as described above, and we accept no responsibility or liability to these third parties in this regard. LKE should draw the provisions of this paragraph to the attention of its auditors when providing this letter to them.

Except as otherwise provided herein, the results included in this letter and the accompanying exhibits are based on the data, assumptions, methods, plan provisions and other information, outlined in the actuarial valuation reports for the fiscal year ending December 31, 2018 (to be delivered during the coming months). Therefore, such information, and the reliances and limitations of the valuation reports and their use, should be considered part of this letter.

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension and postretirement welfare plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc., a subsidiary of Willis Towers Watson PLC.



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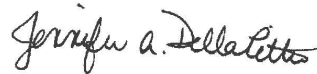
Ms. Jeanne Kugler  
June 21, 2018

Please do not hesitate to call if you have any questions.

Sincerely,



Royce S. Kosoff, FSA, EA, CFA  
Managing Director, Retirement  
Direct Dial: 215-246-6815



Jennifer A. Della Pietra, ASA, EA  
Director, Retirement  
Direct Dial: 215-246-6861



William M. DeGothseir, FSA, EA, CFA  
Associate Director, Retirement  
Direct Dial: 215-246-7083

cc: Dan Arbough – LG&E and KU Energy LLC  
George Sunder – PPL Corporation  
Julissa Burgos – PPL Corporation  
Kristin May, FSA, EA – Willis Towers Watson



WillisTowersWatson LLP

**LG&E & KU Energy LLC  
2019 Estimated ASC 715 Net Periodic Benefit Cost ("NPBC") For Postretirement Benefit Plan**

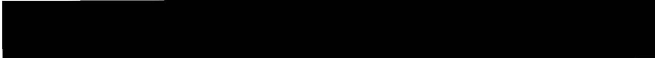
	Regulatory		Regulatory		Regulatory
	LG&E		LG&E Union		ServCo
Service cost	370,451		403,449		1,841,643
Interest cost	1,329,748		1,854,661		2,186,309
Expected return on assets	(957,884)		-		(4,254,942)
Amortizations:					
Transition	-		-		-
Prior service cost	170,537		619,547		313,404
(Gain)/loss	(164,713)		(604,898)		(267,826)
ASC 715 NPBC	748,139		2,272,759		(181,412)

**LG&E & KU Energy LLC  
2020 Estimated ASC 715 Net Periodic Benefit Cost ("NPBC") For Postretirement Benefit Plan**

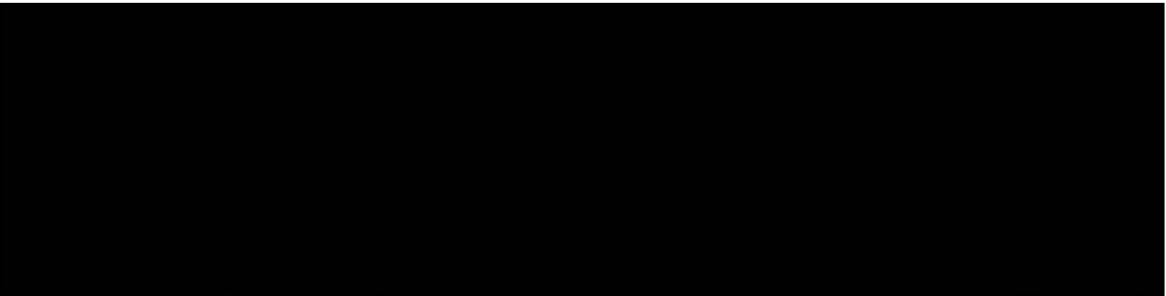
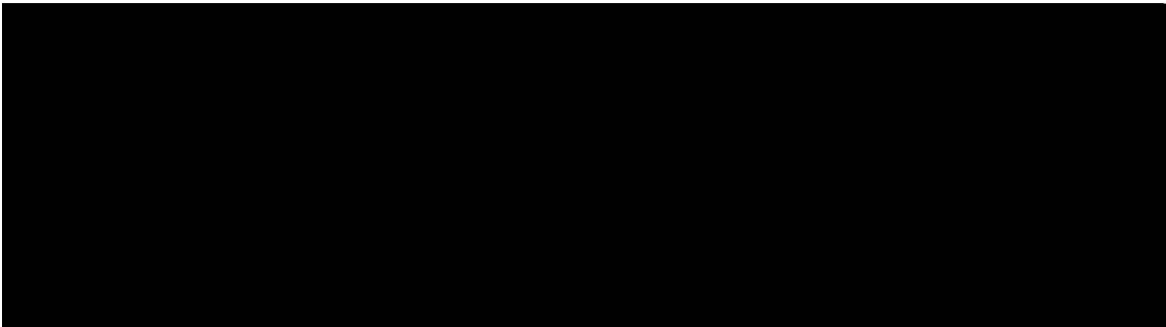
	Regulatory		Regulatory		Regulatory
	LG&E		LG&E Union		ServCo
Service cost	348,224		379,242		1,731,144
Interest cost	1,292,084		1,784,192		2,222,194
Expected return on assets	(882,619)		-		(4,350,050)
Amortizations:					
Transition	-		-		-
Prior service cost	170,537		619,543		313,404
(Gain)/loss	(151,655)		(574,533)		(257,988)
ASC 715 NPBC	776,571		2,208,444		(341,296)

**Notes**

1. These accounting projections are based on the January 1, 2018 valuation results provided on May 10, 2018. Except where noted below, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.
2. Discount rate is 4.15%. This discount rate is 50 basis points higher than the discount rate selected at December 31, 2017 based on changes in corporate bond rates through April 30, 2018.
3. Non-union and Union VEBA amounts are assumed to remain level over the projection period (i.e., contributions equal disbursements and a 0.00% actual return on assets). 401(h) amounts are assumed to earn 7.25% per annum in 2018 and 7.00% per annum in subsequent years. Contributions to the 401(h) account are assumed to be equal to the maximum deductible amount, starting in 2018 and are expected to be contributed at June 30th of the following fiscal year. Benefit payments are assumed to be paid from the 401(h) account beginning in 2019, to the extent allowable.
4. Service cost is assumed to decrease 6.00% per year. Service cost for the 2021 Fiscal Year was adjusted to reflect the estimated impact of the plan change described below and assumed to be effective at December 31, 2020, as follows: LG&E Non-union, +1.5%; KU, +1.6%; Servco, +1.4%; LG&E Union, +0.9%. Similarly, APBO was adjusted at December 31, 2020 to reflect the estimated impact of the plan change, as follows: LG&E Non-union, +2.2%; KU, +1.9%; Servco, +2.4%; LPI/WKE NU, +2.1%; LG&E Union, +2.4%.



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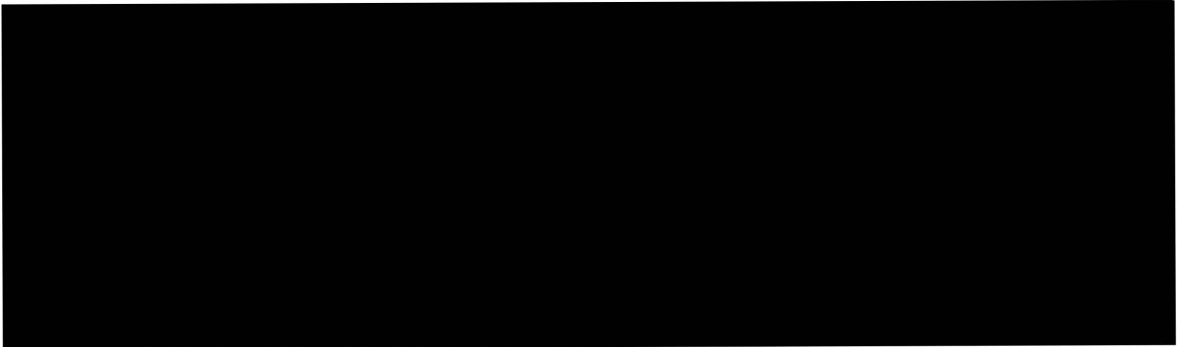


**Notes**

1. These accounting projections are based on the January 1, 2018 valuation results provided on May 10, 2018. Except where noted below, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.
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**Notes**

1. These accounting projections are based on the January 1, 2018 valuation results provided on May 10, 2018. Except where noted below, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.
2. Discount rate is 4.15%. This discount rate is 50 basis points higher than the discount rate selected at December 31, 2017 based on changes in corporate bond rates through April 30, 2018.
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**PLAN PROVISION CHANGES FOR POSTRETIREMENT BENEFIT PLAN**  
**USED IN 2019-2023 PROJECTIONS**

Effective Date for Projection Purposes	Non-Union and LG&E Union Plans
January 1, 2019	
January 1, 2020	



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**LG&E & KU Energy LLC**  
**Estimated Benefit Payments For Postretirement Benefit Plans**

Fiscal Year	Non-Union		LG&E Union
	LG&E		
2018	2,504,125		3,790,318
2019	2,565,268		3,955,724
2020	2,650,738		3,956,018

**Estimated Contributions to 401(h) Account**

Fiscal Year	401(h) Account
2018	8,495,000
2019	-
2020	-
2021	-
2022	-
2023	-

**Notes**

1. These accounting projections are based on the January 1, 2018 valuation results provided on May 10, 2018. Except where noted below, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.
2. Discount rate is 4.15%. This discount rate is 50 basis points higher than the discount rate selected at December 31, 2017 based on changes in corporate bond rates through April 30, 2018.
3. Non-union and Union VEBA amounts are assumed to remain level over the projection period (i.e., contributions equal disbursements and a 0.00% actual return on assets). 401(h) amounts are assumed to earn 7.25% per annum in 2018 and 7.00% per annum in subsequent years. Contributions to the 401(h) account are assumed to be equal to the maximum deductible amount, starting in 2018 and are expected to be contributed at June 30th of the following fiscal year. Benefit payments are assumed to be paid from the 401(h) account beginning in 2019, to the extent allowable.
4. Service cost is assumed to decrease 6.00% per year. Service cost for the 2021 Fiscal Year was adjusted to reflect the estimated impact of the plan change described below and assumed to be effective at December 31, 2020, as follows: LG&E Non-union, +1.5%; KU, +1.6%; Servco, +1.4%; LG&E Union, +0.9%. Similarly, APBO was adjusted at December 31, 2020 to reflect the estimated impact of the plan change, as follows: LG&E Non-union, +2.2%; KU, +1.9%; Servco, +2.4%; LPI/WKE NU, +2.1%; LG&E Union, +2.4%.

[Redacted]

**Case No. 2018-00295**  
**Attachment 3 to Response to KIUC-1 Question No. 50**  
**Page 1 of 1**  
**Arbough**

Assumptions	Test Year	
	7/1/2017-6/30/2018	5/1/2019-4/30/2020
<b>Mortality Assumption</b>		
LG&E and KU Retirement Plan & LG&E Energy LLC Postretirement Benefit Plan	RP-2014 gender specific healthy employee and healthy annuitant mortality tables with white collar adjustment (removing MP-2014 improvement projections from 2006-2014), increased by 2%, and applying Scale BB 2-Dimensional mortality improvements from 2006 on a generational basis.	RP-2014 gender specific healthy employee and healthy annuitant mortality tables with white collar adjustment (removing MP-2014 improvement projections from 2006-2014), increased by 4%, and applying MP-2017 mortality improvements from 2006 on a generational basis.
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	RP-2014 gender specific healthy employee and healthy annuitant mortality tables with blue collar adjustment (removing MP-2014 improvement projections from 2006-2014), increased by 7%, and applying Scale BB 2-Dimensional mortality improvements from 2006 on a generational basis.	RP-2014 gender specific healthy employee and healthy annuitant mortality tables with blue collar adjustment (removing MP-2014 improvement projections from 2006-2014), increased by 10%, and applying MP-2017 mortality improvements from 2006 on a generational basis.
<b>Discount Rate</b>		
LG&E and KU Retirement Plan	3.78%	4.20%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	3.69%	4.15%
LG&E Energy LLC Postretirement Benefit Plan	3.69%	4.15%
Rate of Compensation Increase	3.50%	3.50%
Expected Return on Assets	7.00%	7.00%
<b>Health Care Cost Trend</b>		
2017	7.00%	N/A
2018	6.80%	N/A
2019	6.60%	6.20%
2020	6.20%	5.80%
<b>Lump Sum Option</b>	The percentage of retiring and terminating participants assumed to take a lump sum is 50%. Lump sum benefits are valued reflecting the discount rate employed for accounting purposes and unisex RP-2014 healthy annuitant mortality table (e.g., 50/50 blend of gender specific tables), without collar adjustment (removing MP-2014 improvement projections from 2006-2014) and applying Scale BB 2-Dimensional mortality improvements from 2006 on a generational basis.	The percentage of retiring and terminating participants assumed to take a lump sum is 50%. Lump sum benefits are valued reflecting the discount rate employed for accounting purposes and unisex RP-2014 healthy annuitant mortality table (e.g., 50/50 blend of gender specific tables), without collar adjustment (removing MP-2014 improvement projections from 2006-2014) and applying Scale MP-2017 mortality improvements from 2006 on a generational basis.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 51**

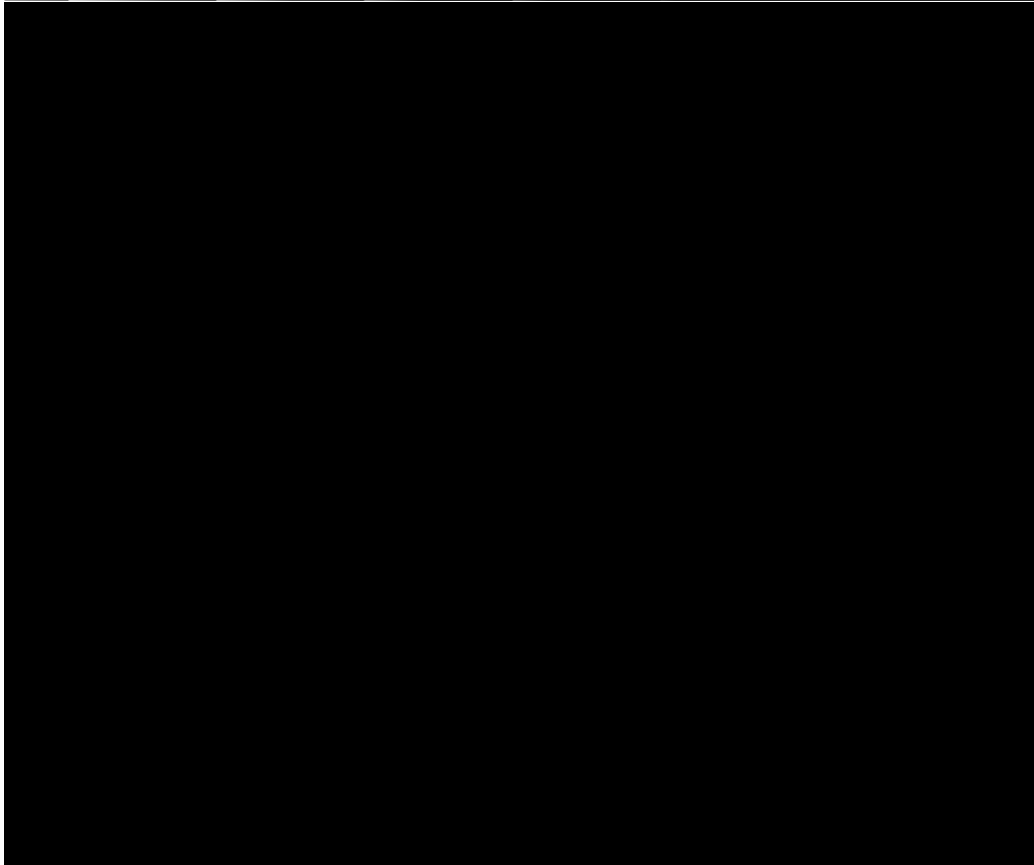
**Responding Witness: Daniel K. Arbough**

Q.1-51. Please provide the Company's 2019, 2020, and 2021 pension actuarial cost projections.

A.1-51. The Company's 2019 and 2020 pension actuarial cost projections are provided in the response to Question No. 50.

See attached for the Company's 2021 pension actuarial cost projection. Non-responsive information has been redacted.

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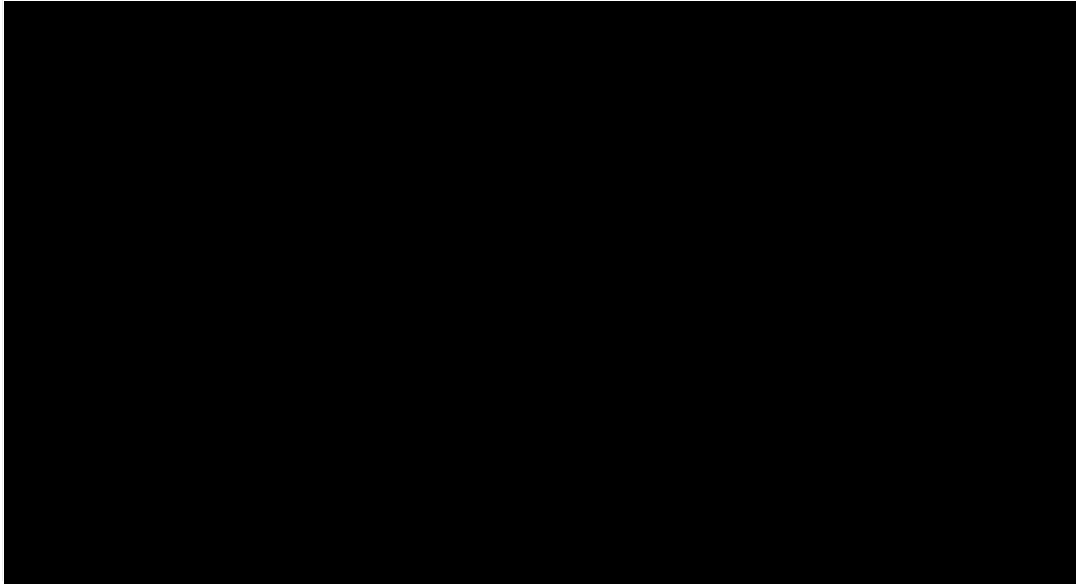
**LG&E & KU Energy LLC**  
**Estimated Net Periodic Pension Cost ("NPPC") Reflecting 15-year (Gain)/Loss Amortization Method For Qualified Pension Plans**  
**2021 Fiscal Year**

	Reg-15	Reg-16	Fin-15	Reg-15
	LG&E and KU Retirement Plan			
	LG&E Non-union		Servco (Financial)	LG&E Union
Service cost	1,673,573		10,845,672	967,463
Interest cost	9,007,616		23,161,213	10,948,362
Expected return on assets	(17,330,880)		(29,287,057)	(21,693,204)
Amortizations:				
Transition	-		-	-
Prior service cost	409,874		1,678,071	4,980,690
(Gain)/loss	4,144,889		1,118,349	4,567,007
ASC 715 NPBC	(2,095,128)		11,925,068	(229,682)

**Notes**

- These accounting projections are based on the 15-year amortization method valuation results provided on May 4, 2018. Except where noted below, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.
- Discount rate is 4.20% for the Non-Union plan and 4.15% for the Union plan. These discount rates are 50 basis points higher than the discount rates selected at December 31, 2017 based on changes in corporate bond rates through April 30, 2018.
- The fair value of assets is assumed to earn 7.25% per annum in 2018 and 7.00% per annum in years 2019-2023. Estimated annual administrative expenses of \$2.4 million for the Non-Union plan are assumed to be paid from trust and are allocated based on actual administrative expenses in 2017 (\$0.7 million for LG&E Non-union, \$0.9 million for KU and \$0.8 million for Servco). Estimated annual administrative expenses of \$0.8 million for the Union plan are assumed to be paid from trust.
- Service cost is assumed to decrease 4.00% annually for the Non-Union plan and decrease 10.00% annually for the Union plan, except that the Union service cost includes an assumed offsetting increase of 7.5% every three years (i.e., the increases for 2021-2023 are assumed to be reflected at January 1, 2021) consistent with the impact of the plan changes resulting from the union negotiations in 2017. Additionally, the Union plan includes a 2.00% increase in PBO every three years to estimate the impact of the plan changes consistent with the union negotiations in 2017.
- The Willis Towers Watson valuation model will be updated to reflect a change in decrement timing from beginning-of-year to middle-of-year beginning with the December 31, 2018 year-end disclosure results. This change is being made to simplify and streamline our valuation software. The estimated impact as of December 31, 2018 on PBO and service cost, respectively, is as follows: LG&E Non-union, -0.9% and +0.4%; KU, -0.9% and +3.0%; Servco, -1.2% and 2.0%; LG&E Union, -0.4% and 1.5%. Additional details about the change in decrement timing will be included in our valuation results meeting materials in the coming months.
- Average future working lifetime is assumed to decrease 0.5 per year for both qualified plans, and reflects the impact of the change in decrement timing noted above effect beginning December 31, 2018.
- Projections reflect the 15-year amortization method as outlined in the April 20, 2015 rate settlement agreement and as confirmed on June 17, 2015 by LKE.
- Assumed contributions for 2019-2023 are detailed in the table at the end of this exhibit.

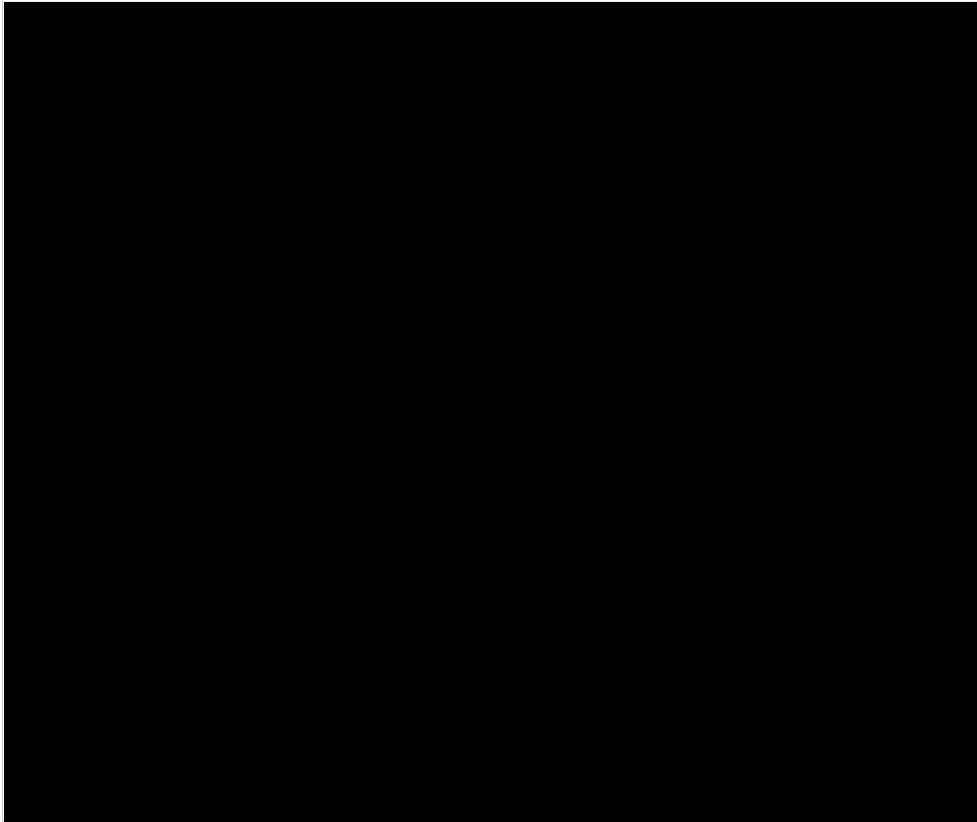
WillsTowersWatson LLP



LG&E & KU Energy LLC  
Estimated Cash Contributions for Plan Years 2019-2023

	LG&E Nonunion	Service	LG&E Union
12/31/2021	-	-	11,925,068

Willis Towers Watson LLP

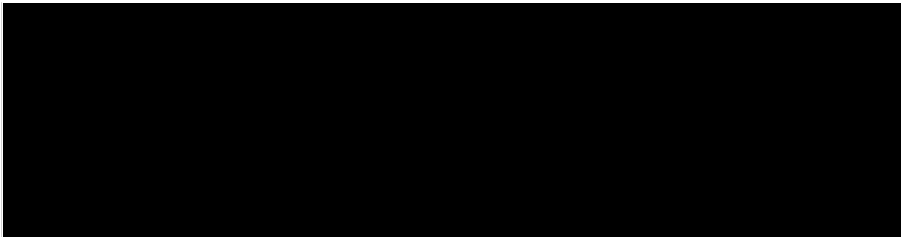


Case No. 2018-00295  
Attachment to Response to KIUC-1 Question No. 51  
Page 5 of 6  
Arbough

WillisTowersWatson LLP

LG&E & KU Energy LLC  
Estimated ASC 715 Net Periodic Pension Cost ("NPPC") For Qualified Pension Plans  
2021 Fiscal Year

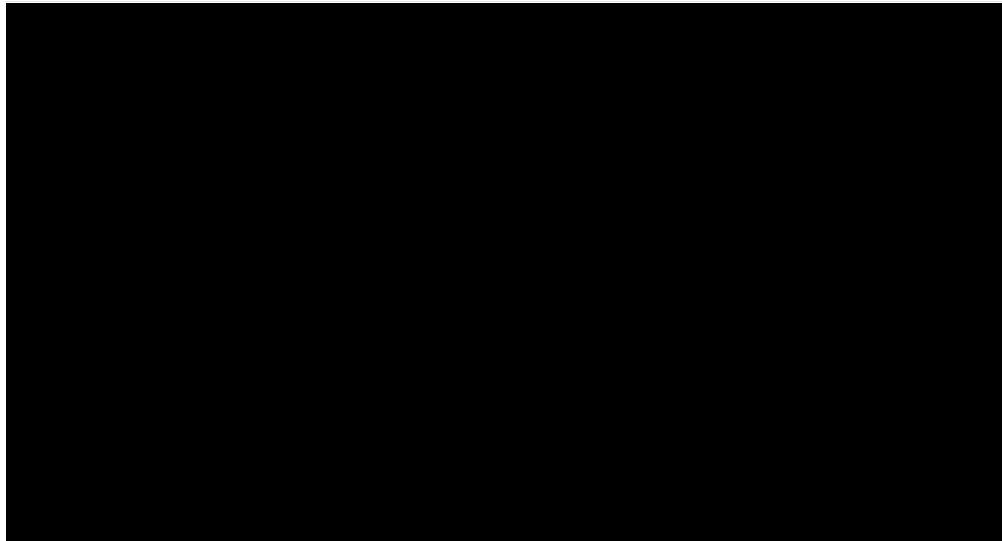
	Regulatory		Financial		Regulatory	Consolidated	Regulatory
	LG&E and KU Retirement Plan						
	Non-union	LG&E	Service	KU			
Service cost	1,673,573		10,845,672		967,463	19,743,992	10,845,672
Interest cost	9,007,616		23,161,213		10,948,362	59,760,576	23,161,213
Expected return on assets	(17,330,890)		(29,287,057)		(21,693,204)	(100,588,468)	(29,287,057)
Amortizations:							
Transition:	-		-		-	-	-
Prior service cost	409,874		1,678,071		4,990,690	7,634,076	1,678,071
(Gain)/loss	4,348,086		336,703		4,757,798	14,016,721	5,844,251
ASC 715 NPBC	(1,891,731)		6,734,602		(38,891)	566,897	12,042,150



**Notes**

- These accounting projections are based on the 15-year amortization method valuation results provided on May 4, 2018. Except where noted below, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.
- Discount rate is 4.20% for the Non-Union plan and 4.15% for the Union plan. These discount rates are 50 basis points higher than the discount rates selected at December 31, 2017 based on changes in corporate bond rates through April 30, 2018.
- The fair value of assets is assumed to earn 7.25% per annum in 2018 and 7.00% per annum in years 2019-2023. Estimated annual administrative expenses of \$2.4 million for the Non-Union plan are assumed to be paid from trust and are allocated based on actual administrative expenses in 2017 (\$0.7 million for LG&E Non-union, \$0.9 million for KU and \$0.8 million for Service). Estimated annual administrative expenses of \$0.8 million for the Union plan are assumed to be paid from trust.
- Service cost is assumed to decrease 4.00% annually for the Non-Union plan and decrease 10.00% annually for the Union plan, except that the Union service cost includes an assumed offsetting increase of 7.5% every three years (i.e., the increases for 2021-2023 are assumed to be reflected at January 1, 2021) consistent with the impact of the plan changes resulting from the union negotiations in 2017. Additionally, the Union plan includes a 2.00% increase in PBO every three years to estimate the impact of the plan changes consistent with the union negotiations in 2017.
- The Willis Towers Watson valuation model will be updated to reflect a change in decrement timing from beginning-of-year to middle-of-year beginning with the December 31, 2018 year-end disclosure results. This change is being made to simplify and streamline our valuation software. The estimated impact as of December 31, 2018 on PBO and service cost, respectively, is as follows: LG&E Non-union, -0.9% and +0.4%; KU, -0.9% and +3.0%; Service, -1.2% and 2.0%; LG&E Union, -0.4% and 1.5%. Additional details about the change in decrement timing will be included in our valuation results meeting materials in the coming months.
- Average future working lifetime is assumed to decrease 0.5 year per year for both qualified plans, and reflects the impact of the change in decrement timing noted above effect beginning December 31, 2018.
- Assumed contributions for 2019-2023 are detailed in the table at the end of this exhibit.

WillsTowersWatson LLP



LG&E & KU Energy LLC  
Estimated Cash Contributions for Plan Years 2019-2023

Date	LG&E Nonunion		Service		LG&E Union
12/31/2021	-	-	11,925,068	-	-

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 52**

**Responding Witness: Gregory J. Meiman**

Q.1-52. Refer to the disallowance of costs referenced on pages 13-15 of the June 22, 2017 Order in Kentucky Utilities, Inc. Case No. 2016-00370 and to pages 16-17 of the June 22, 2017 Order in Louisville Gas and Electric Company Case No. 2016-00371. For employees who participate in a defined benefit plan, please provide the total and jurisdictional amount of matching contributions made on behalf of employees who also participate in any 401(k) retirement savings account if the Commission applied the same methodology for a similar disallowance in the instant proceeding. Further distinguish jurisdictional costs between gas and electric operations.

A.1-52. In response to the Commission's order, the Company commissioned two independent studies to assess (1) the reasonableness of the benefit offerings and (2) the level of retirement benefits. Based upon those studies, the Company believes that the cost of providing retirement benefits is not excessive and should be a recoverable expense.

Although the Company disagrees with the assertion that this should be disallowed, in order to be responsive to this question the total match for employees who also participate in a defined benefit plan is \$1,802,247. Of this amount, \$1,369,708 dollars are allocated to electric and \$432,539 are allocated to gas.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 53**

**Responding Witness: Daniel K. Arbough / Christopher M. Garrett**

Q.1-53. Refer to page 36, line 19, through page 37, line 17, of Mr. Garrett's Direct Testimony wherein he describes changes to the deferred costs and amortization of generation plant outage expenses. Please provide a schedule showing the total company 2014, 2015, 2016, 2017, 2018, base year and test year maintenance expenses recorded or budgeted if not yet incurred for generation plant maintenance and outage expenses by plant/unit and by FERC O&M expense account.

A.1-53. See attached.

<b>LG&amp;E Outage - Not normalized</b>									
<b>Unit</b>	<b>FERC</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual YTD October</b>	<b>Base Year</b>	<b>Test Year</b>
0311 - TRIMBLE COUNTY 1 - GENERATION	510	\$ 111,518	\$ 99,690	\$ -	\$ -	\$ 657,584	\$ -	\$ -	\$ -
	511	6,261	-	2,327	(987)	294,536	2,184	2,184	-
	512	945,856	4,464	2,192,311	86,660	4,191,657	74,958	18,976	2,699,137
	513	142,810	11,994	300,174	6,218	2,884,257	336,964	327,857	799,252
	514	-	-	-	-	6,324	-	-	-
0321 - TRIMBLE COUNTY 2 - GENERATION	510	-	46,072	-	66,543	-	-	-	39,187
	511	-	-	727	-	-	13,537	13,537	-
	512	533	531,445	131,801	299,329	406,179	832,993	782,958	192,178
	513	385	45,075	37,244	223,707	44,738	507,532	437,854	632,642
0401 - LGE GENERATION - COMMON	510	113,441	(213,381)	(90,334)	(7,152)	1,483	-	-	-
	513	-	-	-	-	-	-	-	-
0141 - CANE RUN 4 - GENERATION <sup>(d)</sup>	500	-	-	-	-	-	-	-	-
	510	-	-	-	-	-	-	-	-
	511	-	-	-	-	-	-	-	-
	512	120,277	468,671	-	-	-	-	-	-
	513	38,394	83,706	-	-	-	-	-	-
	514	-	-	-	-	-	-	-	-
0151 - CANE RUN 5 - GENERATION <sup>(d)</sup>	500	-	-	-	-	-	-	-	-
	511	-	-	-	-	-	-	-	-
	512	955,239	264,620	-	-	-	-	-	-
	513	217,596	58,038	-	-	-	-	-	-
	514	-	-	-	-	-	-	-	-
0161 - CANE RUN 6 - GENERATION <sup>(d)</sup>	510	-	-	-	-	-	-	-	-
	511	-	282	-	-	-	-	-	-
	512	319,077	589,175	707	-	-	-	-	-
	513	204,896	229,866	394	-	-	-	-	-
0211 - MILL CREEK 1 - GENERATION	510	278,017	-	426,475	-	205,869	-	-	-
	511	10,987	-	-	-	137	-	-	-
	512	2,538,798	90,155	1,969,498	190,030	2,399,835	595,185	594,837	975,000
	513	3,081,978	16,606	234,337	125,463	1,306,372	100,895	97,927	2,405,000
	514	-	-	-	-	-	1,181	1,181	-
0221 - MILL CREEK 2 - GENERATION	510	9,956	-	394,549	-	-	-	-	620,000
	511	-	-	-	-	-	-	-	-
	512	1,688	2,035,209	1,963,564	1,768,972	279,504	2,123,097	2,034,104	1,760,002
	513	2,834	235,191	622,480	1,347,379	97,951	2,272,268	2,526,632	2,160,000
	514	-	-	-	-	1,892	4,862	4,862	-
0231 - MILL CREEK 3 - GENERATION	510	338,409	283,456	-	112,896	-	-	-	1,177,500
	511	-	-	-	-	-	44,758	44,758	-
	512	3,252,673	34,968	327,318	2,942,769	192,702	2,459,145	2,474,261	1,730,000
	513	659,233	20,126	124,442	1,775,339	164,988	480,718	423,613	5,400,000
	514	124	-	-	-	-	-	-	-



<b>LG&amp;E Outage - Not normalized</b>										
<b>Unit</b>	<b>FERC</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual YTD October</b>	<b>Base Year</b>	<b>Test Year</b>	
0241 - MILL CREEK 4 - GENERATION	510	-	182,368	162,660	252,274	-	387,379	755,000	-	-
	511	-	-	-	12,335	8,270	24,210	-	-	-
	512	1,167,712	3,003,378	382,445	2,702,899	1,202,084	2,757,753	3,163,453	425,000	-
	513	124,182	3,756,372	123,461	574,125	163,038	1,518,116	2,650,327	220,000	-
	514	-	-	-	-	1,023	1,306	201	-	-
0172 - CANE RUN CC GT 2016	549	-	-	16,661	4,276	51,227	6,504	-	-	-
	551	-	-	-	-	-	-	-	137,500	-
	552	-	-	1,631	21,191	37,823	28,318	6,781	-	-
	553	-	-	43,139	219,940	431,030	169,479	(130,216)	932,338	-
	554	-	-	18,166	68,835	80,200	89,442	278,430	1,263,947	-
0431 - PADDYS RUN GT 12	553	27,835	-	-	-	-	-	-	-	-
	554	-	-	-	-	-	-	-	-	-
0432 - PADDYS RUN GT 13	553	43,835	99,436	57,388	76,976	137,702	179,512	665,111	126,452	-
	554	409	-	-	-	-	-	-	-	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	553	-	-	-	-	720	4,662	4,715	6,099	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	553	-	-	-	-	-	20,662	20,670	8,999	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	553	-	-	737	-	19,708	53,308	34,325	7,781	-
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	553	-	-	-	-	18,101	10,711	14,632	10,741	-
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	553	-	-	-	-	-	24,133	7,169	8,521	-
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	553	-	-	-	-	-	22,487	14,939	7,781	-
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	553	-	-	-	-	243,103	-	-	-	-
	554	-	-	15,726	-	-	17,672	17,672	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	551	-	-	-	-	-	-	-	-	-
	552	-	-	-	-	-	-	-	-	-
	553	16,232	44,418	12,786	4,560	(2,174)	-	27,900	9,595	-
	554	-	-	-	-	-	-	-	-	-
5637 - E W BROWN COMBUSTION TURBINE UNIT 7	553	(24,548)	91,942	(43,973)	20,726	-	-	-	19,398	-
<b>Total</b>		<b>\$ 14,706,633</b>	<b>\$ 12,113,341</b>	<b>\$ 9,428,840</b>	<b>\$ 12,895,303</b>	<b>\$ 15,527,861</b>	<b>\$ 15,165,930</b>	<b>\$ 17,316,650</b>	<b>\$ 23,774,050</b>	

(1) Cane Run units 4,5 and 6 were retired in 2015.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 54**

**Responding Witness: Daniel K. Arbough / Christopher M. Garrett**

- Q.1-54. Refer to page 37, lines 7-17, of Mr. Garrett's Direct Testimony. Please provide the following information related to the deferral of generating outage costs for 2014, 2015, 2016, 2017, 2018, April 30, 2019 and test year; beginning balance, cost deferrals added, costs amortized, and ending year balance. In addition, identify the FERC accounts and account numbers associated with the deferral balances.
- A.1-54. The deferral of generation outage costs began in July 2017 when rates went into effect following the last rate case. The forecasted amounts are budgeted only at the FERC account level. See attached.

**Louisville Gas and Electric Company**  
**Outage Regulatory Asset FERC 182 (Liability FERC 254)**

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<b>July 2017 Beginning Balance</b>	<b>\$</b>	<b>-</b>
2017 Deferred Cost Activity - Offset FERC 510 - Account 510100		266,061
2017 Deferred Cost Activity - Offset FERC 511 - Account 511100		300,191
2017 Deferred Cost Activity - Offset FERC 512 - Account 512100		1,368,631
2017 Deferred Cost Activity - Offset FERC 513 - Account 513100		540,649
2017 Deferred Cost Activity - Offset FERC 514 - Account 514100		7,347
2017 Deferred Cost Activity - Offset FERC 549 - Account 549100		48,610
2017 Deferred Cost Activity - Offset FERC 551 - Account 551100		(6,125)
2017 Deferred Cost Activity - Offset FERC 552 - Account 552100		(124,447)
2017 Deferred Cost Activity - Offset FERC 553 - Account 553010		714,135
2017 Deferred Cost Activity - Offset FERC 554 - Account 554100		(71,736)
<b>2017 Ending Balance</b>	<b>\$</b>	<b>3,043,316</b>
2018 Deferred Cost Activity - Offset FERC 510		(13,057)
2018 Deferred Cost Activity - Offset FERC 511		56,523
2018 Deferred Cost Activity - Offset FERC 512		1,829,427
2018 Deferred Cost Activity - Offset FERC 513		1,012,651
2018 Deferred Cost Activity - Offset FERC 514		6,244
2018 Deferred Cost Activity - Offset FERC 549		(2,617)
2018 Deferred Cost Activity - Offset FERC 551		(6,125)
2018 Deferred Cost Activity - Offset FERC 552		(152,197)
2018 Deferred Cost Activity - Offset FERC 553		311,354
2018 Deferred Cost Activity - Offset FERC 554		145,961
<b>2018 Forecasted Ending Balance</b>	<b>\$</b>	<b>6,231,480</b>
January-April 2019 Deferred Cost Activity - Offset FERC 510		(213,041)
January-April 2019 Deferred Cost Activity - Offset FERC 511		(1,172)
January-April 2019 Deferred Cost Activity - Offset FERC 512		(708,848)
January-April 2019 Deferred Cost Activity - Offset FERC 513		1,774,073
January-April 2019 Deferred Cost Activity - Offset FERC 514		(15)
January-April 2019 Deferred Cost Activity - Offset FERC 549		-
January-April 2019 Deferred Cost Activity - Offset FERC 551		-
January-April 2019 Deferred Cost Activity - Offset FERC 552		-
January-April 2019 Deferred Cost Activity - Offset FERC 553		238,622
January-April 2019 Deferred Cost Activity - Offset FERC 554		(3,148)
<b>April 30, 2019 Forecasted Ending Balance</b>	<b>\$</b>	<b>7,317,950</b>

**Louisville Gas and Electric Company  
Outage Regulatory Asset FERC 182 (Liability FERC 254)**

<b>May 1, 2019 Forecasted Beginning Balance</b>	<b>\$ 7,317,950</b>
May -December 2019 Deferred Cost Activity - Offset FERC 510	784,543
May -December 2019 Deferred Cost Activity - Offset FERC 511	(39,857)
May -December 2019 Deferred Cost Activity - Offset FERC 512	1,090,921
May -December 2019 Deferred Cost Activity - Offset FERC 513	4,969,026
May -December 2019 Deferred Cost Activity - Offset FERC 514	(943)
May -December 2019 Deferred Cost Activity - Offset FERC 549	(9,021)
May -December 2019 Deferred Cost Activity - Offset FERC 551	-
May -December 2019 Deferred Cost Activity - Offset FERC 552	(7,169)
May -December 2019 Deferred Cost Activity - Offset FERC 553	(159,465)
May -December 2019 Deferred Cost Activity - Offset FERC 554	202,541
May -December 2019 Deferred Cost Amortization - Offset FERC 510	(3,330)
May -December 2019 Deferred Cost Amortization - Offset FERC 511	(29,628)
May -December 2019 Deferred Cost Amortization - Offset FERC 512	(207,434)
May -December 2019 Deferred Cost Amortization - Offset FERC 513	(277,281)
May -December 2019 Deferred Cost Amortization - Offset FERC 514	(1,131)
May -December 2019 Deferred Cost Amortization - Offset FERC 549	(3,833)
May -December 2019 Deferred Cost Amortization - Offset FERC 551	1,021
May -December 2019 Deferred Cost Amortization - Offset FERC 552	23,054
May -December 2019 Deferred Cost Amortization - Offset FERC 553	(105,342)
May -December 2019 Deferred Cost Amortization - Offset FERC 554	(5,923)
<b>2019 Forecasted Ending Balance</b>	<b>\$ 13,538,696</b>
January-April 2020 Deferred Cost Activity - Offset FERC 510	258,180
January-April 2020 Deferred Cost Activity - Offset FERC 511	(7,465)
January-April 2020 Deferred Cost Activity - Offset FERC 512	(760,479)
January-April 2020 Deferred Cost Activity - Offset FERC 513	859,371
January-April 2020 Deferred Cost Activity - Offset FERC 514	(869)
January-April 2020 Deferred Cost Activity - Offset FERC 549	-
January-April 2020 Deferred Cost Activity - Offset FERC 551	120,313
January-April 2020 Deferred Cost Activity - Offset FERC 552	(1,259)
January-April 2020 Deferred Cost Activity - Offset FERC 553	657,154
January-April 2020 Deferred Cost Activity - Offset FERC 554	759,212
January-April 2020 Deferred Cost Amortization - Offset FERC 510	(1,665)
January-April 2020 Deferred Cost Amortization - Offset FERC 511	(14,814)
January-April 2020 Deferred Cost Amortization - Offset FERC 512	(103,717)
January-April 2020 Deferred Cost Amortization - Offset FERC 513	(138,641)
January-April 2020 Deferred Cost Amortization - Offset FERC 514	(566)
January-April 2020 Deferred Cost Amortization - Offset FERC 549	(1,916)
January-April 2020 Deferred Cost Amortization - Offset FERC 551	510
January-April 2020 Deferred Cost Amortization - Offset FERC 552	11,527
January-April 2020 Deferred Cost Amortization - Offset FERC 553	(52,671)
January-April 2020 Deferred Cost Amortization - Offset FERC 554	(2,962)
<b>April 30, 2020 Forecasted Ending Balance</b>	<b>\$ 15,117,939</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 55**

**Responding Witness: Christopher M. Garrett**

- Q.1-55. Refer to page 38, lines 8-19, of Mr. Garrett's Direct Testimony wherein he describes storm damage expenses related to the storm on July 20, 2018 in Case No. 2018-00304. Please provide a summary of all costs incurred to date and estimated to be incurred summing to the estimate of \$2.4 million for LG&E, with all applicable updates included.
- A.1-55. See Case No. 2018-00304 response to PSC-1 Question No. 8(e) for an updated July 20, 2018 storm estimate.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 56**

**Responding Witness: Elizabeth J. McFarland**

- Q.1-56. Refer to the variance explanation for FERC account 586 provided on Schedule D-1 (Electric) to explain the increase in test year costs of \$1.514 million over the level of base year costs for Meter Expenses. That explanation reads, "Increase due to Field Services contracts expiring in May 2019 and increasing due to market conditions. In addition, labor is expected to increase in the Forecasted Period due to open positions and more capital work in the Base Period." Please provide copies of all analyses or other support documentation that shows more details about the higher levels of costs that are expected.
- A.1-56. See the response to AG 1-76a for support related to the Field Services contracts, which is \$1.310 million of the \$1.514 million increase.

The remaining \$0.204 million increase is due partially to open positions in 2018 that are expected to be filled in the Forecast Period, as well as changes in the ordinary course of business.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 57**

**Responding Witness: Elizabeth J. McFarland**

Q.1-57. Refer to the variance explanation for FERC account 902 provided on Schedule D-1 (Electric) to explain the increase in test year costs of \$0.934 million over the level of base year costs for Meter Reading Expenses. That explanation reads, "Increase due to contracts expiring in May 2019 and increasing due to market conditions." Please provide copies of all analyses or other support documentation that shows more details about the higher levels of costs that are expected.

A.1-57. See the response to AG 1-76a.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 58**

**Responding Witness: Daniel K. Arbough**

Q.1-58. Refer to the variance explanation for FERC account 923 provided on Schedule D-1 (Electric) to explain the increase in test year costs of \$1.247 million over the level of base year costs. That explanation reads, "Increase due to higher level of contracted support for customer education initiatives, legal counsel, increases in hardware and software maintenance contracts" Please provide copies of all analyses or other support documentation that shows more details about the higher levels of costs that are expected.

A.1-58. For the forecasted periods of the base and test year, we do not budget to that level of detail. See below for a list of budgeted costs by expenditure type.

LGE - Account 923	Base Period	Forecast Period	Forecast vs Base
COMPUTER CUSTOM SOFTWARE OR SERVICES	1,966,030	2,335,274	369,244
COMPUTER HARDWARE MTCE - NONTAXABLE	1,140,246	1,207,106	66,860
SOFTWARE OR UPGRADES/UPDATES MTCE	2,166,820	2,489,227	322,408
O/S - ACCOUNTING SERVICES	7,442	7,132	(310)
O/S - ACCTNG USE - MISC JE - NONALLOCATED	103,707	3,800	(99,907)
O/S - AUDIT FEES	569,564	631,850	62,286
O/S - LEGAL-3RD PARTY	2,952,081	2,906,676	(45,406)
O/S - MATERIAL & EQUIPMENT (INSTALLED)	139,247	158,842	19,595
O/S - MGMT CONSULTING FEES & EXPENSES	1,318,559	939,898	(378,661)
O/S - OTHER-LABOR-3RD PARTY	1,143,280	2,044,502	901,222
O/S - PHYSICAL AND MEDICAL EXAMS	64,001	58,932	(5,069)
O/S SUPPLEMENTAL CONTRACTOR	2,348,392	1,990,588	(357,805)
OTHER EXPENDITURES	713,513	1,105,944	392,431
Total	14,632,882	15,879,771	1,246,888



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 59**

**Responding Witness: Daniel K. Arbough / Lonnie E. Bellar**

- Q.1-59. Refer to the variance explanation for FERC account 566 provided on Schedule D-1 (Electric) to explain the increase in test year costs of \$3.519 million over the level of base year costs for Misc. Transmission Expenses. That explanation reads, "Increase due to higher depancaking costs." Please provide copies of all analyses or other support documentation that shows more details about the higher levels of costs that are expected.
- A.1-59. The higher depancaking costs are driven by higher volumes by KYMEA during the test year than the base year. Both the base year and test year volumes are committed reservations by KYMEA and any new incremental reservations would increase the test year expense. See below for details:

KYMEA - Depancaking Expense

	<u>Base Period</u>	<u>Test Period</u>	<u>Variance</u>
Volume (Base) - MW	240	2,400	2,160
Rate Schedules 1, 2, 7, 26	\$ 3,755.35	\$ 3,901.78	\$ 146.43
Total KYMEA (Base)	\$ 901,285	\$ 9,364,267	\$ 8,462,982
Total 26A	\$ 111,098	\$ 1,875,940	\$ 1,764,842
Total KYMEA	\$ 1,012,382	\$ 11,240,207	\$ 10,227,825
KYMEA - LGE Portion	347,410	3,934,072	\$ 3,586,662

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 60**

**Responding Witness: Daniel K. Arbough / Elizabeth J. McFarland**

Q.1-60. Refer to the variance explanation for FERC account 909 provided on Schedule D-1 (Electric) to explain the increase in test year costs of \$0.805 million over the level of base year costs for Informational and Instructural Advertising Expenses. That explanation reads, "Increase primarily due to educating customers on their energy choices and ways to reduce their usage through energy efficiency." Please provide copies of all analyses or other support documentation that shows more details about the higher levels of costs that are expected.

A.1-60. See response for PSC 2-56.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 61**

**Responding Witness: Lonnie E. Bellar / Daniel K. Arbough**

Q.1-61. Please provide in an Excel spreadsheet the FTE staffing levels and related payroll (direct and burdens) by month from January 2015 through April 2020 at each generating unit/plant that the Company has retired or plans to retire during that period of just over five years.

A.1-61. See attachment provided in Excel format.

The attachment is  
provided in a separate  
file in Excel format.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 62**

**Responding Witness: Gregory J. Meiman**

- Q.1-62. Please provide a breakdown of the total headcount by department and in total for the Company at December 31 for each of the years 2013-2017, the most current date available, the end of the forecasted base year ended December 31, 2018, the forecasted year ended December 31, 2019, and the end of forecasted test year ended April 30, 2020.
- A.1-62. See attached for a listing of headcount by department for LG&E and LKS.

Louisville Gas and Electric Company  
Case No. 2018-00295  
Question No. 62

Louisville Gas and Electric Company Total Headcount by Department

		Actuals						Budget		
		Dec-13 1,004	Dec-14 1,036	Dec-15 1,017	Dec-16 1,038	Dec-17 1,001	Oct-18 1,054	Dec-18 1,076	Dec-19 1,102	Apr-20 1,104
<b>P01000: TOTAL LGE UTILITY</b>										
001075	001075 - TECH. AND SAFETY TRAINING DIST - LGE	1	1	1	1	1	1	1	1	1
001220	001220 - BUSINESS OFFICES - LGE	11	13	10	11	12	13	14	14	14
001280	001280 - METER READING - LGE	7	7	7	7	7	7	7	7	7
001295	001295 - FIELD SERVICE - LGE	23	24	24	21	22	22	22	21	21
001320	001320 - REVENUE PROTECTION - LGE	1	1	1	1	-	-	-	-	-
001345	001345 - METER SHOP LGE	9	10	13	13	13	12	12	14	15
002030	021015 - DIRECTOR ELECTRIC RELIABILITY	8	3							
002060	002060 - CENT ENG/CONST MGMT	3	3	3	3	3	-	2	2	2
002120	002120 - OHIO FALLS	-	7	6	9	9	7	7	7	7
002130	002130 - CANE RUN CCGT - LGE	8	42	43	44	39	44	44	47	47
002140	002140 - OTH PROD OPR/MTCE	-	-	-	-	5	4	4	4	4
002280	021016 - DIST ANALYTICS AND SPECIAL CONTRACTS	12	5	1						
002281	021020 - DIRECTOR DISTRIBUTION OPERATIONS	5	5							
002282	021035 - VP CUSTOMER SERVICES - SERVCO	13	8							
002320	002320 - MC-COMMON PLANT	95	94	99	96	89	92	94	90	90
002330	002330 - MC ENGINEERING AND TECHNICAL SERVICES	-	-	1	9	10	13	17	18	18
002340	002340 - MC COMMERCIAL OPERATIONS	10	7	9	9	8	6	6	6	6
002350	002350 - MC-LABORATORY	13	10	11	12	13	13	12	13	13
002401	002401 - GEN. MGR. MILL CREEK STATION	5	5	8	10	10	12	9	9	9
002420	002420 - MC-BYPRODUCTS							-	-	-
002480	002480 - MGR. MILL CREEK MAINTENANCE	18	20	24	17	13	16	14	14	14
002481	002481 - MILL CREEK MECHANICAL MAINTENANCE	33	33	32	31	29	31	29	37	39
002482	002482 - MILL CREEK I/E MAINTENANCE	28	29	32	32	30	31	33	32	32
002510	021055 - VP ELECTRIC DISTRIBUTION - LKS	43	28							
002530	021070 - DIRECTOR - ASSET MANAGEMENT	8	9	2	1					
002540	021071 - SYSTEM ANALYSIS AND PLANNING - DIST	5	5							
002560	021072 - ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	19	9	1						
002603	002603 - FINC & BUDGTNG-POWER PROD LG&E	3	3	3	3	3	3	3	3	3
002650	002650 - GENERAL MANAGER - TC	5	6	6	6	6	6	10	6	6
002651	002651 - TC2 SUPPORT							5	-	-
002660	002660 - TC-OFFICE/DATA REC	1	-	-	-	-	-	5	4	4
002670	002670 - TRIMBLE COUNTY - COMMERCIAL OPERATIONS	7	4	5	4	4	4	4	4	4
002680	002680 - TC ENGINEERING AND TECHNICAL SERVICES	9	14	14	12	11	15	10	14	14
002700	002700 - TC-PROD SUPPORT							-	18	20
002710	002710 - TC-LABORATORY	7	7	6	8	7	9	8	9	9
002720	002720 - TC OPERATIONS	6	8	9	9	13	14	8	13	13
002730	002730 - TC OPER-A WATCH	14	14	12	15	14	14	15	13	13
002740	002740 - TC OPER-B WATCH	12	13	14	14	15	14	12	13	13
002750	002750 - TC OPER-C WATCH	13	13	14	13	13	14	12	13	13
002760	002760 - TC OPER-D WATCH	15	16	16	15	14	14	14	14	14
002770	002770 - TC-MAINTENANCE SVCS	7	13	14	15	14	16	17	16	16
002780	002780 - TC-MAINTENANCE I/E	32	30	31	30	29	32	29	29	29
002790	002790 - TC-MTCE MECHANICAL	23	21	24	23	21	22	24	21	20
002820	002820 - MC-MATERIAL HANDLING	15	14	17	17	15	14	17	12	10
002830	021073 - RESOURCE MANAGEMENT AND PROJECT SCHEDULING - LKS	2	3							
002840	002840 - TC-MATERIAL HANDLING	6	6	5	6	5	5	5	5	5
003030	003030 - SUBSTATION OPS.	10	10	11	10	9	10	10	10	10
003110	003110 - TRANSFORMERS SERVICES	7	8	8	8	7	7	9	9	9
003160	003160 - SC M LOUISVILLE	25	25	28	30	29	19	19	18	18
003210	003210 - FORESTRY	2	2	2	2	2	2	2	2	2
003300	003300 - ELECTRIC CONSTRUCTION CREWS-ESC	35	36	43	45	43	42	42	43	43
003320	003320 - STREET LIGHTING-LGE	-	-	-	-	3	3	3	3	3
003385	003385 - LINE LOCATING	1	1	1	2	2	2	2	2	2
003400	003400 - ELECTRIC CONSTRUCTION CREWS-AOC	41	47	48	45	45	44	45	46	46
003410	003410 - JOINT TRENCH ENHANCE AND CONNECT NETWORK	5	5	5	5	3	3	3	3	3
003430	003430 - NETWORK OPS. 3PH COMMERCIAL	25	27	27	27	27	26	27	27	27
003450	003450 - MANAGER ELECTRIC DISTRIBUTION	5	6	6	8	8	10	12	12	12
003470	003470 - PERFORMANCE METRICS	7	7	7	6	5	6	5	5	5
003550	021075 - DESIGN, CONST. AND MATERIALS STANDARD - DIST	2	1	1						
003560	003560 - SUBSTATION RELAY, PROTECTION & CONTROL - LGE	-	-	-	-	-	10	10	10	10
004010	004010 - MANAGER DISTRIBUTION DESIGN	5	5	7	1	1	-	1	1	1
004040	004040 - DISTRIBUTION DESIGN	23	25	24	32	33	33	32	33	34
004060	004060 - GAS DIST. CONTRACT CONSTRUCTION	17	17	17	17	18	21	20	20	20
004100	004100 - DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	1	1	2	2	2	1	1	1	1
004140	004140 - MANAGER, GAS CONSTRUCTION	4	6	7	8	8	9	11	11	11
004190	004190 - GAS DIST OPRS-REPAIR AND MAINTAIN	41	43	45	46	46	47	47	43	43
004210	021076 - ASSET INFORMATION-LKS	13	13							
004220	004220 - SVC DEL-BARDSTOWN	3	4	3	4	4	4	4	4	4
004270	004270 - GAS DISPATCH	10	10	10	10	10	9	10	12	12
004280	004280 - GAS TROUBLE	18	18	16	20	20	19	23	23	23
004290	004290 - METER SHOP	5	6	5	5	5	5	4	8	9
004370	004370 - MAPPING/RECORDS	10	11	11	11	11	11	11	11	11
004380	004380 - GAS-ENGINEERS	10	10	11	11	12	14	14	15	15
004385	004385 - TRANSMISSION INTEGRITY & COMPLIANCE	8	9	9	9	8	12	12	13	13

004450	004450 - CORROSION CONTROL	10	10	10	11	10	14	14	14	13
004470	004470 - MULDRUGH STORAGE	22	21	37	45	38	36	38	37	37
004475	004475 - DIR. GAS CONTROL AND STORAGE - LGE	1	1	1	1	1	3	4	4	4
004480	004480 - MAGNOLIA STORAGE	15	17	30	32	27	27	27	26	26
004485	021078 - PROTECTION & CONTROL ENGINEERING	9	9							
004490	004490 - GAS CONTROL	9	10	10	11	10	14	15	16	16
004500	004500 - INSTR., MEASUREMENT	8	9	8	8	9	10	12	12	13
004510	004510 - SYSTEM REGULATION OPERATION	13	17	17	17	16	18	18	17	16
004560	004560 - GAS PROCUREMENT	5	5	6	6	6	6	6	6	6
004600	004600 - GAS REGULATORY SERVICES	7	8	13	13	13	15	15	16	15
004610	004610 - DISTRIBUTION INTEGRITY & COMPLIANCE	-	-	-	-	-	4	4	4	4
004620	004620 - PIPELINE SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	3	3	4	4
004630	004630 - OPERATOR QUALIFICATIONS PROGRAM	-	-	-	-	-	1	2	4	4
004640	004640 - COMPLIANCE/ENVIRONMENTAL COORDINATOR	-	-	-	-	-	1	1	1	1
005310	005310 - FACILITIES MTCE	3	3	2	2	2	2	2	2	2
005410	021080 - DISTRIBUTION SYSTEM ADMINISTRATION	1								
005580	021204 - CCS RETAIL SUPPORT	3								
006630	006630 - LGE - TELECOMMUNICATIONS	10	10	11	11	11	11	11	11	11

Louisville Gas and Electric Company  
Case No. 2018-00295  
Question No. 62  
LGE - KU Services Company Total Headcount by Department

		Actuals						Budget		
		Dec-13	Dec-14	Dec-15	Dec-16	Dec-17	Oct-18	Dec-18	Dec-19	Apr-20
P00020: TOTAL LG&E AND KU SERVICES COMPANY		1,512	1,571	1,600	1,631	1,651	1,659	1,708	1,715	1,719
021000	021000 - CHAIRMAN AND CEO	3	2	2	2	2	2	2	2	2
021015	021015 - DIRECTOR ELECTRIC RELIABILITY	6	6	6	6	7	7	8	7	7
021016	021016 - DIST ANALYTICS AND SPECIAL CONTRACTS	-	-	-	-	4	5	5	7	7
021020	021020 - DIRECTOR DISTRIBUTION OPERATIONS	2	2	2	2	2	2	2	2	2
021035	021035 - VP CUSTOMER SERVICES - SERVCO	2	2	2	2	2	2	2	2	2
021055	021055 - VP ELECTRIC DISTRIBUTION - LKS	2	2	2	2	2	2	2	2	2
021070	021070 - DIRECTOR - ASSET MANAGEMENT	1	1	1	1	1	1	1	1	1
021071	021071 - SYSTEM ANALYSIS AND PLANNING - DIST	7	7	8	9	10	7	9	9	9
021072	021072 - ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	9	7	9	5	2	2	2	4	5
021073	021073 - RESOURCE MANAGEMENT AND PROJECT SCHEDULING - LKS	5	5	5	5	4	4	4	4	4
021075	021075 - DESIGN, CONST. AND MATERIALS STANDARD - DIST	3	3	3	7	5	6	6	6	6
021076	021076 - ASSET INFORMATION-LKS	1	1	1	3	3	3	3	3	3
021078	021015 - DIRECTOR ELECTRIC RELIABILITY						3			
021080	021080 - DISTRIBUTION SYSTEM ADMINISTRATION	6	7	7	7	7	6	6	6	6
021204	021204 - CCS RETAIL SUPPORT	17	20	20	13	21	21	22	23	23
021205	021205 - RESIDENTIAL SERVICE CENTER	187	181	190	210	197	198	191	191	191
021220	021220 - BUSINESS OFFICES	7	9	10	11	10	4	4	4	4
021221	021221 - CIVIC AFFAIRS	-	-	-	-	-	7	7	7	7
021225	021225 - BUSINESS SERVICE CENTER	32	33	34	33	32	31	34	34	34
021250	021250 - DIRECTOR CUSTOMER SERVICE AND MARKETING	2	2	2	2	2	2	2	2	2
021251	021251 - COMPLAINTS AND INQUIRY	5	5	6	6	6	6	6	6	6
021280	021280 - MANAGER - METER READING	5	5	5	5	5	5	6	6	6
021315	021315 - MANAGER, FIELD SERVICE OPERATIONS	11	11	11	14	14	14	16	17	17
021320	021320 - MANAGER - METER ASSET MANAGEMENT - LKS	2	4	4	4	3	4	5	4	4
021325	021325 - DIRECTOR REVENUE COLLECTION	1	1	1	1	1	1	1	1	1
021326	021326 - BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	8	8	8	7	10	10	10	10	10
021330	021330 - MANAGER REMITTANCE AND COLLECTION	27	22	21	21	21	19	21	21	21
021331	021331 - REVENUE ASSURANCE	-	7	5	6	6	6	6	6	6
021335	021335 - FEDERAL REGULATION & POLICY	3	3	3	1	2	2	2	3	3
021360	021360 - MANAGER BUSINESS SERVICES	19	19	19	18	19	19	19	19	19
021370	021016 - DIST ANALYTICS AND SPECIAL CONTRACTS			2	26					
021390	021390 - MANAGER MARKETING	4	5	4	5	6	4	6	5	5
021410	021410 - DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	2	2	2	2	2	1	1	2	2
021411	021411 - CS PROJECT SERVICES - LKS	-	-	-	-	11	7	-	-	-
021415	021415 - MANAGER, SMART GRID STRATEGY	1	1	2	3	2	2	2	4	4
021420	021420 - ENERGY EFFICIENCY OPERATIONS	12	12	10	10	7	5	6	2	2
021440	021440 - VP STATE REGULATION AND RATES	14	15	15	16	16	16	16	16	16
021500	021500 - DIRECTOR SAFETY AND TECHNICAL TRAINING	3	1	2	2	2	2	2	2	2
021520	021520 - ENERGY EFFICIENCY OPERATIONS - NON DSM	7	5	6	6	6	5	5	6	6
021900	021900 - PRESIDENT AND COO	2	2	2	2	2	-	-	-	-
021904	021904 - CHIEF OPERATING OFFICER	-	-	-	-	2	2	2	2	2
022025	022025 - GENERATION TURBINE GENERATOR SPECIALIST	5	6	7	8	8	8	8	8	8
022060	022060 - DIRECTOR - GENERATION SERVICES	3	3	3	3	3	3	4	4	4
022065	022065 - MANAGER - SYSTEM LAB AND ENV. COMPL.	10	10	10	10	10	11	10	11	11
022070	022070 - RESEARCH AND DEVELOPMENT	3	4	4	5	4	4	5	6	6
022080	022080 - MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	7	8	9	8	8	10	9	10	11
022100	021020 - DIRECTOR DISTRIBUTION OPERATIONS	2	2	2	2					
022110	022110 - MANAGER - GENERATION ENGINEERING	28	26	27	26	26	28	32	32	33
022200	022200 - VP - POWER GENERATION	8	4	7	8	8	6	6	6	6
022210	022210 - DIRECTOR, COMMERCIAL OPERATIONS	-	3	5	5	3	4	4	4	4
022220	022220 - LKS - CANE RUN COMMERCIAL OPS	-	2	3	4	4	3	3	3	3
022230	022230 - LKS - MILL CREEK COMMERCIAL OPS	-	3	3	3	3	4	4	4	4
022240	022240 - LKS - TRIMBLE COUNTY COMMERCIAL OPS	-	4	3	3	3	3	3	3	3
022250	022250 - LKS - GHENT COMMERCIAL OPS	-	4	4	4	4	4	4	4	4
022260	022260 - LKS - EW BROWN COMMERCIAL OPS	-	3	3	3	3	3	3	3	3
022270	022270 - LKS - RIVERPORT COMMERCIAL OPS	-	-	-	-	1	2	2	2	2
022800	022800 - DIRECTOR - FUELS MANAGEMENT	5	5	6	5	6	6	6	6	6
022805	021035 - VP CUSTOMER SERVICES - SERVCO	2	2	2						
022810	022810 - DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	10	10	10	12	10	10	10	10	10
022970	022970 - GENERATION SYSTEM PLANNING	7	8	7	8	9	8	9	8	8
023000	023000 - VICE PRESIDENT - TRANSMISSION	1	1	1	1	1	2	2	2	2
023003	023003 - DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	-	-	-	1	1	2	2	2	2
023005	023005 - DIR TRANS STRATEGY & PLANNING	2	2	2	2	2	2	2	2	2
023010	023010 - DIRECTOR - TRANSMISSION	4	2	1	1	2	2	2	2	2
023015	023015 - TRANSMISSION BALANCING AUTHORITY	11	-	-	-	-	-	-	-	-
023020	023020 - TRANSMISSION SYSTEM OPERATIONS	28	41	41	39	40	40	40	39	38
023040	023040 - TRANSMISSION ENERGY MANAGEMENT SYSTEMS	8	9	9	8	8	9	9	10	10
023050	023050 - TRANSMISSION STRATEGY & PLANNING	13	15	14	15	14	16	17	18	18
023055	023055 - TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	5	5	5	8	7	8	8	8	8
023060	023060 - TRANSMISSION SUBSTATION ENGINEERING - LKS	20	24	26	29	27	26	26	27	27
023065	023065 - TRANSMISSION SUBSTATION CONSTRUCTION - LKS	15	16	19	17	22	20	22	21	21
023070	023070 - MANAGER - TRANSMISSION LINES	31	32	35	35	39	38	39	39	39
023076	023076 - TRANSMISSION PROJECT MANAGEMENT	-	-	-	2	4	7	7	7	7
023080	021055 - VP ELECTRIC DISTRIBUTION - LKS	4	3	3	3					



023090	023090 - TRANSMISSION POLICY & TARIFFS	3	3	3	4	4	3	4	3	3
023110	023110 - TRANSFORMER SERVICES	1	1	1	1	1	1	1	1	1
023130	023130 - MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	1	2	3	2	1	1	1	1	1
023200	023200 - SYSTEM RESTORATION AND OPERATIONS	2	2	2	2	3	3	3	3	3
023210	023210 - LKS - FORESTRY	1	2	2	2	2	2	2	2	2
023220	023220 - MGR SYSTEM RESTORATION AND OPERATIONS	30	31	30	35	40	48	48	43	45
023550	023550 - SUBSTATION ENGINEERING AND DESIGN	11	12	14	14	16	18	19	18	18
023551	023551 - SUBSTATION ASSET MANAGEMENT	-	-	-	-	5	6	5	5	5
023560	023560 - SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	-	-	-	-	-	1	1	1	1
023640	023640 - BUDGET - FORECASTING - DISTRIBUTION AND CUSTOMER SERVICES	8	8	7	8	8	7	7	7	7
023800	023800 - ENERGY PLANNING ANALYSIS AND FORECASTING	2	2	2	2	2	2	2	2	2
023810	021070 - DIRECTOR - ASSET MANAGEMENT	6	6	6						
023815	023815 - SALES ANALYSIS & FORECASTING	5	6	6	6	6	6	6	6	6
024000	024000 - VP - GAS DISTRIBUTION	2	2	2	2	2	2	2	2	2
024475	024475 - GAS STORAGE, CONTROL AND COMPLIANCE	2	2	2	2	2	2	2	2	2
025000	025000 - SVP HUMAN RESOURCES	2	2	2	2	2	2	2	2	2
025200	025200 - DIR - HUMAN RESOURCES	7	6	7	5	7	6	7	7	7
025210	025210 - TECHNICAL TRAINING GENERATION AND TRANSMISSION	5	7	5	6	6	6	6	6	6
025270	025270 - INDUSTRIAL RELATIONS & HRIS	5	6	3	3	4	4	5	5	5
025300	025300 - DIRECTOR HR - CORPORATE	4	4	4	4	4	5	5	5	5
025410	025410 - DIRECTOR SUPPLY CHAIN AND LOGISTICS	4	4	4	5	5	2	4	2	2
025415	025415 - IT SOURCING AND CONTRACT MANAGEMENT	-	-	-	8	8	8	8	9	9
025420	025420 - CORPORATE PURCHASING	8	10	10	7	7	7	7	7	7
025430	025430 - MANAGER SUPPLY CHAIN ED/TRANSMISSION	8	8	8	7	8	8	8	8	8
025450	025450 - MANAGER MATERIAL SERVICES AND LOGISTICS	6	5	7	8	7	7	8	8	8
025460	025460 - MANAGER - SUPPLIER DIVERSITY	2	2	2	2	2	2	2	2	2
025470	025470 - SARBANES OXLEY	2	2	2	2	2	2	2	2	2
025500	025500 - DIRECTOR OPERATING SERVICES	2	2	2	3	2	2	2	2	2
025510	025510 - CONTRACT MANAGER - XEROX CORP.	1	1	1	1	1	1	1	1	1
025530	025530 - MANAGER TRANSPORTATION	2	3	3	3	3	3	3	3	3
025550	025550 - MANAGER OFFICE FACILITIES	5	4	6	5	7	7	8	8	8
025551	025551 - FACILITY OPERATIONS NORTH	1	1	1	1	1	2	1	2	2
025552	025552 - FACILITY OPERATIONS CENTRAL	1	1	1	1	1	1	1	1	1
025553	025553 - FACILITY OPERATIONS SOUTH	1	1	1	1	1	1	1	1	1
025555	025555 - FACILITY OPERATIONS - LEXINGTON	1	1	1	1	1	1	1	1	1
025560	025560 - FACILITY OPERATIONS DATA/CONTROL CENTER	1	1	1	1	1	1	1	1	1
025580	025580 - MANAGER REAL ESTATE AND RIGHT OF WAY	6	9	11	12	12	12	12	12	12
025590	025590 - CORPORATE SECURITY / BUSINESS CONTINUITY	8	10	10	9	9	8	10	9	9
025593	025593 - PROJECT PLANNING AND MANAGEMENT	3	6	7	7	9	12	12	10	10
025594	025594 - CORPORATE FACILITY SERVICES	1	2	2	2	2	2	2	2	2
025620	025620 - MANAGER HEALTH AND SAFETY	4	3	3	3	4	4	4	4	4
025650	025650 - DIRECTOR ENVIRONMENTAL AFFAIRS	19	20	21	21	23	24	23	23	23
025660	025660 - STAFFING SERVICES	8	7	9	11	11	11	12	12	12
025670	025670 - COMPENSATION/HR POLICY & COMPLIANCE	3	3	2	2	3	3	3	3	3
025680	025680 - MANAGER BENEFITS AND RECORDS	8	10	6	4	6	7	7	7	7
025700	025700 - DIRECTOR - HUMAN RESOURCES	9	9	8	4	6	6	6	6	6
025710	025710 - ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	10	6	6	7	7	9	9	9	9
025720	025720 - ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	-	6	6	6	6	7	7	7	7
025730	025730 - GAS SAFETY AND TECHNICAL TRAINING	-	3	3	6	5	7	7	9	9
025770	025770 - MANAGER ORGANIZATIONAL DEVELOPMENT	4	4	5	4	4	3	4	4	4
025775	025775 - HRIS	-	-	4	4	3	4	4	5	5
025780	025780 - MANAGER DIVERSITY STRATEGY	1	1	1	1	1	1	1	1	1
026020	026020 - DIRECTOR - FINANCIAL PLANNING AND ANALYSIS	2	2	3	3	3	3	3	3	3
026030	026030 - FINANCE AND BUDGETING - GEN OPS	12	13	15	14	11	5	10	10	10
026045	026045 - DIRECTOR CORPORATE TAX	10	10	10	10	10	9	10	10	10
026050	026050 - CFO	2	2	2	2	2	2	2	2	2
026080	026080 - MANAGER REVENUE ACCOUNTING	10	8	10	8	10	10	10	10	10
026110	021071 - SYSTEM ANALYSIS AND PLANNING - DIST	1								
026120	026120 - MANAGER PROPERTY ACCOUNTING	13	13	14	13	15	13	14	14	14
026130	026130 - CONTROLLER	2	2	2	2	2	2	2	3	3
026135	026135 - DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	2	2	2	2	2	2	2	2	2
026140	026140 - MANAGER - FINANCIAL PLANNING	6	6	6	6	6	6	6	6	6
026145	026145 - MANAGER - FINANCE AND BUDGETING - CORPORATE	8	9	7	7	8	8	8	8	8
026150	026150 - FINANCIAL ACCOUNTING AND ANALYSIS	7	8	9	8	9	8	8	8	8
026155	026155 - FINANCIAL REPORTING	7	7	5	6	6	5	6	6	6
026160	026160 - REGULATORY ACCOUNTING AND REPORTING	11	10	9	8	9	8	10	9	9
026170	026170 - MANAGER - CUSTOMER ACCOUNTING	50	53	51	48	51	50	52	55	55
026175	026175 - FINANCE AND BUDGETING - TRANS & ES	-	-	-	-	-	6	-	-	-
026190	026190 - CORPORATE ACCOUNTING	9	9	9	10	9	9	9	9	9
026200	026200 - SUPPLY CHAIN SUPPORT	15	14	15	12	12	14	14	16	16
026310	026310 - MANAGER PAYROLL	5	6	6	6	6	6	6	6	6
026330	026330 - TREASURER	2	2	2	2	2	2	2	2	2
026350	026350 - RISK MANAGEMENT	5	4	4	3	3	3	3	3	3
026370	026370 - CORPORATE FINANCE	5	5	5	4	5	5	5	5	5
026390	026390 - CREDIT/CONTRACT ADMINISTRATION	5	5	5	5	5	5	5	5	5
026400	026400 - AUDIT SERVICES	11	13	12	13	14	10	13	14	14
026490	026490 - CHIEF INFORMATION OFFICER	2	2	2	1	2	2	2	6	6
026540	021072 - ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	1								
026600	026600 - IT INFRASTRUCTURE AND OPERATIONS	2	2	4	4	6	6	6	6	6
026615	021073 - RESOURCE MANAGEMENT AND PROJECT SCHEDULING - LKS	14	12	5	10					
026625	026625 - TRANSPORT ENGINEERING	22	24	11	10	11	11	12	12	12
026630	026630 - DATA NETWORKING	-	-	-	-	11	12	12	12	12

026634	026634 - CLOSED DATA CENTER OPERATIONS	-	-	1	1	1	-	-	-
026635	026635 - WORKSTATION ENGINEERING	48	49	15	14	8	7	7	7
026636	026636 - IT CIP INFRASTRUCTURE	-	-	8	11	10	9	11	11
026637	026637 - DATA CENTER OPERATIONS	-	-	10	10	18	19	19	19
026638	026638 - GLOBAL NOC	-	-	-	-	3	6	6	6
026645	026645 - UNIFIED COMMUNICATIONS AND COLLABORATION	6	5	18	20	6	9	6	6
026646	026646 - INFRASTRUCTURE SERVICES	-	-	19	15	21	17	19	18
026680	026680 - CLIENT SUPPORT SERVICES	7	5	2	-	-	6	6	7
026739	026739 - ENTERPRISE SECURITY	-	-	-	-	1	-	-	-
026740	026740 - IT SECURITY AND COMPLIANCE	2	2	2	2	2	3	3	2
026742	026742 - IT SECURITY	8	9	10	12	9	12	11	17
026744	026744 - IT SECURITY COMPLIANCE	7	7	3	6	8	7	7	7
026760	026760 - IT TRAINING	4	4	4	5	5	4	4	4
026772	026772 - TECHNOLOGY SUPPORT CENTER	9	9	16	15	18	16	16	18
026774	026774 - DESKTOP OPERATIONS	16	17	16	14	14	14	14	14
026850	026850 - VP EXTERNAL AFFAIRS	3	3	4	4	3	3	4	4
026900	026900 - LEGAL DEPARTMENT - LKS	24	23	23	22	22	22	24	23
026905	026905 - COMPLIANCE DEPT	8	8	8	7	8	8	8	8
026910	026910 - GENERAL COUNSEL - LKS	2	2	2	2	1	2	2	2
026920	026920 - DIRECTOR - CORPORATE COMMUNICATION	2	4	4	4	5	5	5	5
026925	026925 - VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	3	5	6	6	6	6	6	6
026940	026940 - MANAGER EXTERNAL AND BRAND COMMUNICATION	17	15	15	15	14	15	15	15
027000	021075 - DESIGN, CONST. AND MATERIALS STANDARD - DIST	2	2						
027600	027600 - IT BUSINESS SERVICES	2	2	3	3	3	3	3	5
027610	027610 - IT PROJECT MANAGEMENT OFFICE	13	15	15	15	15	15	15	16
027620	027620 - IT BUSINESS ANALYSIS	13	15	15	15	13	15	14	15
027630	027630 - IT QUALITY ASSURANCE	4	3	3	4	4	4	4	4
027640	021076 - ASSET INFORMATION-LKS	8	8	7					
027650	027650 - IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	-	6	6	4	2	4	5	5
027651	021078 - PROTECTION & CONTROL ENGINEERING	1							
027652	021080 - DISTRIBUTION SYSTEM ADMINISTRATION	1							
027653	021204 - CCS RETAIL SUPPORT	1							
027654	021205 - RESIDENTIAL SERVICE CENTER	1							
027655	021220 - BUSINESS OFFICES	1							
027656	021221 - CIVIC AFFAIRS	1							
027660	021225 - BUSINESS SERVICE CENTER						1		
027800	027800 - IT APPLICATION PLANNING, EXECUTION AND SUPPORT	2	2	2	3	4	1	3	1
027810	027810 - IT DEVELOPMENT AND SUPPORT - CORPORATE SERVICES	10	11	12	11	12	11	12	12
027820	027820 - IT CUSTOMER SERVICES	11	11	11	11	11	19	30	25
027830	027830 - IT CUSTOMER RELATIONSHIP AND BILLING	14	14	13	11	11	-	-	-
027840	027840 - IT DEVELOPMENT AND SUPPORT - OPERATIONS	15	16	16	15	16	17	18	17
027850	027850 - IT BUSINESS INFORMATION PLATFORMS	13	12	13	11	10	11	15	12
027860	027860 - IT .NET AND MOBILE	13	13	12	13	14	12	15	16
027870	027870 - IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICES	-	-	2	2	2	5	2	2
029640	029640 - SVP ENERGY SUPPLY AND ANALYSIS	2	2	2	2	2	2	2	2
029660	029660 - DIRECTOR - POWER SUPPLY	22	23	23	26	26	23	23	22
029690	021250 - DIRECTOR CUSTOMER SERVICE AND MARKETING	2							
029750	029750 - PROJECT ENGINEERING	75	78	72	67	70	66	67	65
029760	029760 - GENERATION SAFETY	2	4	4	4	4	4	4	4

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 63**

**Responding Witness: Christopher M. Garrett**

- Q.1-63. Please describe how the Company removed the effects of purchase accounting from the capitalization, all rate base components, and all related expenses, such as depreciation expense and property tax expense, reflected in the filing. Provide a schedule in electronic spreadsheet format with all formulas intact showing all adjustments and providing an explanation of each such adjustment.
- A.1-63. The Company maintains a separate general ledger and a separate budget entity to record the impact of all purchase accounting adjustments and to ensure that the activity can be tracked for reporting and budgeting purposes. When calculating capitalization, all rate base components and all related expenses, the Company used only the general ledger and budget entity excluding purchase accounting. As a result, there was no adjustment needed to remove purchase accounting included in the capitalization, rate base components, or all related expenses.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 64**

**Responding Witness: Daniel K. Arbough**

- Q.1-64. Refer to the Direct Testimony of Mr. Arbough at page 14, Lines 7-8, related to the expectation of LG&E to issue First Mortgage bonds in May 2019 of \$500 million. Refer also to Schedule J-3 line 16 reflecting the expected \$500 million issue with a coupon interest rate of 4.90%. Please explain how the 4.90% estimated interest rate was derived and provide copies of all workpapers and/or analyses in the Company's possession utilized by the Company in the rate determination.
- A.1-64. The 4.90% estimated interest rate was is the sum of the forecasted 30-Year Treasury Rate of 3.65% and forecasted credit spread of 1.25%. The forecasted Treasury Rate was based on the 30-yr treasury rates provided by various banks. The credit spread was the indicative credit spread as of June 29, 2018 of 1.15% plus a forecasted new issuance spread of 10bps. Please see attached for copies of all workpapers and analyses used by the Company in the determination of the rate.

30 YR TREASURY											
Counterparty	Current	Q3 18	Q4 18	Q1 19	Q2 19	Q3 19	Q4 19	Q1 20	Q2 20	Q3 20	Last Update
Bank A	2.98%	3.23%	3.26%	3.30%	3.35%						6/8/2018
Bank B	2.98%	3.25%	3.35%	3.45%	3.50%	3.50%	3.55%	3.60%			6/8/2018
Bank C	2.98%	3.30%	3.40%	3.50%	3.50%	3.50%	3.60%	3.65%	3.65%	3.65%	6/8/2018
Bank D	2.98%	3.00%	2.90%	2.80%	2.80%	2.80%	2.80%				6/8/2018
Bank E	2.98%	3.10%	3.10%	3.20%	3.35%	3.45%	3.60%				6/8/2018
Bank F	2.98%	3.10%	3.15%	3.20%	3.25%	3.30%	3.35%	3.40%			6/8/2018
Bank G	2.98%	3.12%	3.30%	3.45%	3.64%	3.70%	3.74%	3.78%			6/8/2018
Median	2.98%	3.12%	3.26%	3.30%	3.35%	3.48%	3.58%	3.63%	3.65%	3.65%	
High	2.98%	3.30%	3.40%	3.50%	3.64%	3.70%	3.74%	3.78%	3.65%	3.65%	
Low	2.98%	3.00%	2.90%	2.80%	2.80%	2.80%	2.80%	3.40%	3.65%	3.65%	
Budget	2.98%	3.02%	3.15%	3.28%	3.40%	3.53%	3.65%	3.78%	3.90%	4.03%	



Debt Capital Markets Coverage Team:

Jim Williams, *Managing Director, Debt Capital Markets*  
 Odon von Werssowetz, *Associate, Debt Capital Markets*  
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Friday, June 29, 2018

### Current Trading Levels - Benchmark

	Outst. (\$mm)	Coupon	Maturity	Security	Rating	Spread at Issue	T-Spread	Weekly Change	G-Spread
PPL Capital Funding	\$650	3.100%	5/15/2026	Sr. Unsecured	Baa2/BBB+	135 bps	126 bps	0 bps	129 bps
	\$500	4.000%	9/15/2047	Sr. Unsecured	Baa2/BBB+	135 bps	149 bps	2 bps	-
PPL Electric Utilities	\$250	2.500%	9/1/2022	First Mortgage	A1/A	70 bps	68 bps	1 bps	72 bps
	\$400	4.150%	6/15/2048	First Mortgage	A1/A	108 bps	110 bps	0 bps	-
Louisville Gas & Electric	\$300	3.300%	10/1/2025	First Mortgage	A1/A	110 bps	80 bps	2 bps	84 bps

### New Issue Levels (Re-Offer)

Issuer	Structure/Ratings	Institutional			\$25 Par					
		Fixed	Fixed	Fixed	Fixed	Fixed-to-Float	Fixed-to-Float	Fixed	Fixed	
		5 Year	10 Year	30 Year	40NC5	PerpNC10 Pfd.	60NC10 Jr. Sub.	PerpNC5 Pfd.	60NC5 Jr. Sub.	
PPL Capital Funding	Sr. Unsecured Jr. Sub Notes Preferred	Baa2/BBB+ Baa3/BBB Ba1/BBB	110 bps	135 bps	160 bps	5.500%	5.750%	5.500%	5.875%	5.625%
PPL Electric Utilities	First Mortgage Preferred	A1/A Baa2/BBB	70 bps	90 bps	115 bps					
Kentucky Utilities or Louisville Gas & Electric	First Mortgage Preferred	A1/A Baa2/BBB	70 bps	90 bps	115 bps					

### Current Credit Indices

Index	Spread	Change in Value		
		Weekly	Mo. To Dat.	Yr. To Dat.
U.S. Agg. Corp. Index	124 bps	5	9	31
"A" 10YR Utility Index	104 bps	4	8	16
"BBB+" 10YR Utility Index	128 bps	3	10	24
"A" Credit Index	105 bps	3	7	23
"BBB" Credit Index	164 bps	5	11	34
IG(25) CDS Index	68 bps	6	3	19

### Market Rates

	2 Year	5 Year	10 Year	30 Year
Treasury	2.52%	2.73%	2.85%	2.97%
Mid-Swap	2.79%	2.88%	2.92%	2.92%
3 Month LIBOR:			2.34%	
Dow Jones Ind. Average, weekly change:			24,216.1	-364.8

### Notable Deals in the Market

Date	Issuer	Security	Ratings		Amount (\$ Millions)	Tenor	Coupon	Spread At Issue	Implied New Issue Premium	Market
			Moody's	S&P						
6/28/2018	Charter Communications Operating LLC	Senior Unsecured FRN	Ba1	BBB-	\$400	5.5yrs	3m+165	165 bps	15 bps	Institutional
6/28/2018	Charter Communications Operating LLC	Senior Unsecured	Ba1	BBB-	\$1,100	5.5yrs	4.500%	180 bps	15 bps	Institutional
6/27/2018	Principal Life Global Funding	Senior Unsecured FRN	A1	A+	\$300	2.0yrs	3m+30	30 bps	N/A	Institutional
6/26/2018	Penske Truck Leasing Co. LP	Senior Unsecured	Baa2	BBB	\$500	5.0yrs	4.125%	138 bps	20 bps	Institutional
6/26/2018	USAA Capital Corp.	Senior Unsecured	Aa1	AA	\$400	2.0yrs	3.000%	53 bps	3 bps	Institutional
6/26/2018	IHC Health Services Inc.	Taxable Muni Notes	Aa1	AA+	\$227	30.0yrs	4.131%	110 bps	N/A	Institutional
6/26/2018	FLNG Liquefaction 3, LLC	Amortizing Senior Secured	NR	BBB-	\$600	20F/12.9AL	5.550%	265 bps	N/A	Institutional

### Market Commentary

- A quiet week before the 4<sup>th</sup> of July holiday resulted in only \$3.5 billion in total volume from six issuers. Many potential borrowers backed down due to the volatile market as tensions continue to rise in the global trade war.
- Double digit concessions remain the norm as investor appetite waned for both new issue and secondary paper.
  - Penske Truck Leasing's \$500 million 5-year note was unable to move from whisper levels pricing at T+137.5 bps and with 18.5 bps of new issue concession.
    - Its orderbook consisted almost entirely of high quality investors (with many stipulating interest only at initial price thoughts). The market environment has kept hedge fund and total return accounts on the sidelines limiting orderbook leverage.
  - Freeport LNG's FLNG Liquefaction 3, LLC priced a \$600 million amortizing 20-year final, 12.9-year weighted average life Senior Secured Notes deal (NR/BBB-/BBB-) 2.5 bps wide of whisper levels at T+265 bps. Amortization begins in 2021 and is tailored to debt service coverage.
  - Charter Communications was the only company to issue on Thursday, pricing \$1.5 billion of 5.5-year Senior Secured Notes deal (Ba1/BBB-/BBB-) across fixed and floating rate tranches with 15 bps of concession.
    - The transaction received good sponsorship from the buy-side given its secured status and the additional yield it offered for being crossover-rated allowing it to move 15 bps tighter through marketing.
      - The orderbook topped out at over \$3 billion split approximately \$600 million for the floater and \$2.6 billion for the fixed rate tranche.
- WFS expects no issuance next week and for new issue activity to pick back up the week of the 11<sup>th</sup>.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 65**

**Responding Witness: Christopher M. Garrett / Daniel K. Arbough**

Q.1-65. Provide a schedule showing purchased power expense by month from January 2015 through the end of the test year, including the months between the end of the base year and beginning of the test year separated into the amounts included in the (a) base revenue requirement and in the (b) fuel adjustment clause. Disaggregate the expense included in the base revenue requirement by supplier in the same manner that the Company reports purchased power expense in the Form 1 on pages 326-327. Highlight and explain each actual and forecasted change in resource and/or capacity for a given resource throughout this 64-month period for the expense included in the base revenue requirement.

A.1-65. See attached.

In January 2017, OVEC began including in its demand charge \$2.5 million per month for the billing of an advance/general reserve for debt service, LG&E's share of which was \$140,750 per month. The forecast also reflects the expectation for OVEC to begin in November 2018 to include in its demand charge monthly amounts in advance for repayments of certain of its debt currently scheduled to be due in 2019 and 2020 (commencing approximately one year in advance), totaling approximately \$208 million, LG&E's share of which is \$11.7 million. LG&E's purchased power demand charges also reflect the cost of the Bluegrass tolling agreement with East Kentucky Power Cooperative, which began in May 2015 and will terminate at the end of April 2019.

LOUISVILLE GAS AND ELECTRIC COMPANY  
PURCHASED POWER EXPENSE  
ACTUAL PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2015

Description	Actual Jan-15	Actual Feb-15	Actual Mar-15	Actual Apr-15	Actual May-15	Actual Jun-15	Actual Jul-15	Actual Aug-15	Actual Sep-15	Actual Oct-15	Actual Nov-15	Actual Dec-15	TOTAL
<b>EXTERNAL PURCHASED POWER</b>													
BENHAM POWER BOARD	-	-	-	-	-	-	-	-	-	-	-	444	444
BLUEGRASS GENERATION COMPANY, LLC	-	-	-	318	-	-	-	-	-	-	-	1,077	1,395
CITY OF PARIS	(17)	-	-	-	-	200	(40)	-	-	-	-	-	143
EAST KENTUCKY POWER COOPERATIVE, INC.	-	-	245	-	-	-	603	-	-	-	339	(339)	848
ILLINOIS MUNICIPAL ELECTRIC AGENCY	1,674	(333)	1,077	114	599	(438)	1,371	161	270	886	1,212	153	6,746
INDIANA MUNICIPAL POWER AGENCY	244	4,274	(3,353)	3,262	3,389	223	504	271	186	39	624	118	9,780
KENTUCKY MUNICIPAL POWER AGENCY	6,951	20,095	10,962	1,132	3,862	8,644	12,677	6,429	4,647	753	1,016	1,188	78,357
OHIO VALLEY ELECTRIC CORPORATION	1,586,895	1,065,072	1,671,338	1,359,973	1,065,453	1,167,442	1,209,637	1,465,871	1,497,232	1,148,422	975,645	858,274	15,071,254
OWENSBORO MUNICIPAL UTILITIES	1,961	4,411	2,088	478	2,262	4,297	2,764	9,252	8,630	2,963	4,290	1,669	45,065
PJM INTERCONNECTION LLC	-	-	-	73	-	-	317	3,936	-	436	19,433	-	24,195
TENNESSEE VALLEY AUTHORITY	-	-	33,612	31,750	25,169	4,395	-	1,941	394	44,802	76,244	8,305	226,612
<b>INTERNAL PURCHASED POWER</b>													
KENTUCKY UTILITIES COMPANY	571,114	1,818,546	631,773	86,186	1,392,488	2,794,546	3,574,108	2,855,915	2,464,593	665,079	789,014	2,005,484	19,648,847
<b>CAPACITY</b>													
OHIO VALLEY ELECTRIC CORPORATION DEMAN	1,464,155	1,095,206	1,451,316	1,875,471	1,289,457	1,330,834	1,459,778	1,424,842	1,406,481	1,776,124	1,357,605	2,114,993	18,046,262
EAST KENTUCKY POWER COOPERATIVE, INC. D	-	-	-	-	809,282	853,411	929,503	844,053	791,446	887,931	828,052	800,250	6,743,929

Purchased Power expense included in the base revenue requirement for the 2014 and 2016 rate case was \$28,265,656 and \$29,245,261, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.  
\*Energy is not forecast at the counterparty level



LOUISVILLE GAS AND ELECTRIC COMPANY  
PURCHASED POWER EXPENSE  
ACTUAL PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2016

Description	Actual Jan-16	Actual Feb-16	Actual Mar-16	Actual Apr-16	Actual May-16	Actual Jun-16	Actual Jul-16	Actual Aug-16	Actual Sep-16	Actual Oct-16	Actual Nov-16	Actual Dec-16	TOTAL
<b>EXTERNAL PURCHASED POWER</b>													
BENHAM POWER BOARD	97	6	15	-	-	-	-	48	85	-	161	(416)	(4)
BLUEGRASS GENERATION COMPANY, LLC	3,550	(3,550)	-	-	-	-	-	-	-	-	-	-	-
EAST KENTUCKY POWER COOPERATIVE, INC.	-	3,556	-	1,254	1,487	-	7,020	1,238	18	-	816	(56,695)	(41,308)
HOOSIER ENERGY RURAL ELECTRIC COOPERA	-	-	-	-	-	-	-	-	-	-	-	(854)	(854)
ILLINOIS MUNICIPAL ELECTRIC AGENCY	160	95	140	-	889	-	286	451	292	279	479	231	3,303
INDIANA MUNICIPAL POWER AGENCY	54	312	134	20	755	-	438	109	163	128	-	-	2,114
KENTUCKY MUNICIPAL POWER AGENCY	1,281	591	86	1,326	2,343	3,940	5,379	4,934	2,931	634	2,559	(26,423)	(421)
OHIO VALLEY ELECTRIC CORPORATION	1,553,732	1,409,441	1,065,181	917,234	1,353,240	1,631,842	1,717,014	1,457,415	1,511,840	827,267	1,118,333	1,509,732	16,072,269
OWENSBORO MUNICIPAL UTILITIES	1,783	430	3,304	4,738	7,374	6,557	4,577	9,433	7,224	4,659	6,478	(38,407)	18,151
PJM INTERCONNECTION LLC	-	7,616	8,351	10,610	10,402	-	14,915	-	5,891	-	-	-	57,784
TENNESSEE VALLEY AUTHORITY	-	5,480	1,500	-	18,050	26,120	24,051	5,354	2,764	(6)	17,000	-	100,313
<b>INTERNAL PURCHASED POWER</b>													
KENTUCKY UTILITIES COMPANY	204,733	51,735	1,336,848	841,621	1,488,180	1,297,880	1,178,547	1,538,560	1,439,518	2,787,187	657,257	589,502	13,411,566
<b>CAPACITY</b>													
OHIO VALLEY ELECTRIC CORPORATION DEMAN	979,140	1,229,167	1,299,107	1,880,711	1,741,782	928,474	1,358,394	1,388,210	1,210,463	1,687,336	1,571,091	2,004,541	17,278,417
EAST KENTUCKY POWER COOPERATIVE, INC. D	449,870	1,043,213	803,550	812,891	860,630	254,033	102,267	833,971	840,470	850,986	822,245	803,550	8,477,675

Purchased Power expense included in the base revenue requirement for the 2014 and 2016 rate case was \$28,265,656 and \$29,245,261, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.  
\*Energy is not forecast at the counterparty level

LOUISVILLE GAS AND ELECTRIC COMPANY  
PURCHASED POWER EXPENSE  
ACTUAL PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2017

Description	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	TOTAL
<b>EXTERNAL PURCHASED POWER</b>													
BENHAM POWER BOARD	-	52	-	-	29	-	-	-	-	-	-	-	81
EAST KENTUCKY POWER COOPERATIVE, INC.	-	616	22,600	8,215	37,618	13,325	4,297	20,830	1	245	59,004	1	166,753
ILLINOIS MUNICIPAL ELECTRIC AGENCY	33	95	-	772	683	1,078	904	1,289	1,429	975	990	641	8,891
INDIANA MUNICIPAL POWER AGENCY	36	45	-	1,068	1,292	1,497	1,301	1,682	1,821	1,179	1,386	731	12,039
KENTUCKY MUNICIPAL ENERGY AGENCY	-	-	-	-	-	102	338	-	-	68	114	338	960
KENTUCKY MUNICIPAL POWER AGENCY	702	182	7,659	1,428	1,937	2,438	3,484	2,535	1,421	975	661	377	23,799
OHIO VALLEY ELECTRIC CORPORATION	1,734,562	1,130,898	1,264,624	1,056,941	595,450	1,061,820	1,165,311	1,051,063	688,643	1,049,144	1,456,468	1,327,471	13,582,392
OWENSBORO MUNICIPAL UTILITIES	2,777	4,088	6,230	7,772	6,412	5,696	5,836	4,924	1,759	6,623	5,698	5,387	63,203
PJM INTERCONNECTION LLC	-	-	-	71	-	-	-	-	-	-	8,298	-	8,369
TENNESSEE VALLEY AUTHORITY	-	27,442	(454)	-	15,989	(523)	19,290	0	-	363	-	-	62,107
<b>INTERNAL PURCHASED POWER</b>													
KENTUCKY UTILITIES COMPANY	883,260	60,938	745,193	1,068,804	541,642	945,190	1,009,546	586,757	1,250,867	414,640	1,930,388	324,415	9,761,641
<b>CAPACITY</b>													
OHIO VALLEY ELECTRIC CORPORATION DEMAN	1,178,660	1,416,944	2,022,021	954,248	2,464,602	1,325,895	1,555,536	1,469,998	1,898,592	1,871,414	1,748,344	1,764,283	19,670,536
EAST KENTUCKY POWER COOPERATIVE, INC. D	825,636	826,408	825,827	828,606	806,850	835,939	870,083	806,531	835,271	825,840	844,635	816,051	9,947,676

Purchased Power expense included in the base revenue requirement for the 2014 and 2016 rate case was \$28,265,656 and \$29,245,261, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.  
\*Energy is not forecast at the counterparty level

LOUISVILLE GAS AND ELECTRIC COMPANY  
PURCHASED POWER EXPENSE  
BASE PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

Description	Actual Jan-18	Actual Feb-18	Actual Mar-18	Actual Apr-18	Actual May-18	Actual Jun-18	Forecast Jul-18	Forecast Aug-18	Forecast Sep-18	Forecast Oct-18	Forecast Nov-18	Forecast Dec-18	TOTAL
<b>EXTERNAL PURCHASED POWER*</b>													
EAST KENTUCKY POWER COOPERATIVE, INC.	15,319	(0)	475	8,311	14,849	17,849	308,016	308,016	298,080	308,016	5,550	15,500	1,299,981
ILLINOIS MUNICIPAL ELECTRIC AGENCY	922	593	-	-	5,685	1,724	-	-	-	-	-	-	8,925
INDIANA MUNICIPAL POWER AGENCY	1,396	816	-	-	6,215	2,408	-	-	-	-	-	-	10,836
KENTUCKY MUNICIPAL ENERGY AGENCY	280	0	85	216	509	143	-	-	-	-	-	-	1,233
KENTUCKY MUNICIPAL POWER AGENCY	5,094	457	472	841	6,169	4,611	-	-	-	-	-	-	17,643
OHIO VALLEY ELECTRIC CORPORATION	1,402,867	931,809	1,387,591	1,094,793	826,434	1,161,229	1,087,792	1,105,083	844,107	882,852	1,283,475	1,288,007	13,296,040
OWENSBORO MUNICIPAL UTILITIES	14,997	3,742	583	16,807	19,222	9,446	-	-	-	-	-	-	64,797
PURCHASED POWER FOR OFF-SYSTEM SALES	-	-	-	-	893	221	-	-	-	-	-	-	1,115
PJM (MKT)	-	-	-	-	-	-	-	6,599	-	-	-	-	6,599
<b>INTERNAL PURCHASED POWER</b>													
KENTUCKY UTILITIES COMPANY	4,429,493	617,191	299,252	581,679	803,217	433,524	1,247,419	1,079,622	579,405	740,100	858,150	954,072	12,623,125
<b>CAPACITY</b>													
OHIO VALLEY ELECTRIC CORPORATION DEMAN	1,209,534	1,455,762	1,528,814	2,123,466	2,057,183	1,638,244	1,723,715	1,733,098	1,733,098	1,733,098	2,224,257	2,343,707	21,503,975
EAST KENTUCKY POWER COOPERATIVE, INC. D	857,713	822,183	856,945	846,629	861,189	865,759	933,764	915,066	895,243	857,309	913,158	857,650	10,482,608

Purchased Power expense included in the base revenue requirement for the 2014 and 2016 rate case was \$28,265,656 and \$29,245,261, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.  
\*Energy is not forecast at the counterparty level

LOUISVILLE GAS AND ELECTRIC COMPANY  
PURCHASED POWER EXPENSE  
FORECAST PERIOD FOR THE 4 MONTHS ENDED APRIL 30, 2019

Description	Forecast Jan-19	Forecast Feb-19	Forecast Mar-19	Forecast Apr-19	TOTAL
<b>EXTERNAL PURCHASED POWER*</b>					
PJM (MKT)	-	-	13,095	-	13,095
OHIO VALLEY ELECTRIC CORPORATION	1,405,191	1,094,660	1,470,225	1,247,670	5,217,745
EAST KENTUCKY POWER COOPERATIVE, INC.	15,500	14,000	5,735	-	35,235
PURCHASED POWER FOR OFF-SYSTEM SALES	-	-	979	-	979
<b>INTERNAL PURCHASED POWER</b>					
KENTUCKY UTILITIES COMPANY	278,685	245,876	246,804	517,340	1,288,705
<b>CAPACITY</b>					
OHIO VALLEY ELECTRIC CORPORATION DEMAN	2,300,796	2,300,796	2,300,796	2,300,796	9,203,183
EAST KENTUCKY POWER COOPERATIVE, INC. D	919,125	882,407	948,926	833,281	3,583,740

Purchased Power expense included in the base revenue requirement for the 2014 and 2016 rate case was \$28,265,656 and \$29,245,261, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.  
\*Energy is not forecast at the counterparty level

LOUISVILLE GAS AND ELECTRIC COMPANY  
PURCHASED POWER EXPENSE  
TEST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

Description	Forecast May-19	Forecast Jun-19	Forecast Jul-19	Forecast Aug-19	Forecast Sep-19	Forecast Oct-19	Forecast Nov-19	Forecast Dec-19	Forecast Jan-20	Forecast Feb-20	Forecast Mar-20	Forecast Apr-20	TOTAL
<b>EXTERNAL PURCHASED POWER*</b>													
PJM (MKT)	-	3,354	177,748	712,341	19,194	210	6,267	-	-	-	-	-	919,112
OHIO VALLEY ELECTRIC CORPORATION	685,674	937,091	1,080,960	1,144,285	858,158	944,375	1,388,541	1,347,291	1,364,960	1,027,431	1,724,205	1,031,054	13,534,023
PURCHASED POWER FOR OFF-SYSTEM SALES	-	-	-	-	-	22	-	-	-	-	-	-	22
<b>INTERNAL PURCHASED POWER</b>													
KENTUCKY UTILITIES COMPANY	1,016,349	1,010,190	1,191,689	1,573,807	1,308,121	499,995	169,649	395,796	213,885	157,248	56,942	508,622	8,102,292
<b>CAPACITY</b>													
OHIO VALLEY ELECTRIC CORPORATION DEMAN	2,300,796	2,300,796	2,300,796	2,664,528	2,664,528	2,664,528	2,173,369	2,053,919	2,037,274	2,037,274	2,037,274	2,037,274	27,272,357

Purchased Power expense included in the base revenue requirement for the 2014 and 2016 rate case was \$28,265,656 and \$29,245,261, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.

\*Energy is not forecast at the counterparty level

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 66**

**Responding Witness: Christopher M. Garrett**

Q.1-66. Provide a schedule showing by month from January 2015 through the end of the test year, including the months between the end of the base year and the beginning of the test year, the (a) total off-system sales revenues and the (b) off-system sales net margins. In addition, (c) provide the amount of the net margins reflected in the base revenue requirement in the base year and in the test year annotated and/or reconciled to the schedule provided in this response. Further, (d) separate the monthly net margins to reflect the sharing allocation between the Company and customers and show the calculation of this allocation.

A.1-66. See attached.

Louisville Gas and Electric Company Case No. 2018-00295					
Electric Off-System Sales Revenues and Margins For January 2015 through April 2020					
Month	Total Electric Off-System Sales Revenues (a)	Total Electric Off-System Sales Net Margins (b)	Net Margin Reflected in Base Revenue Requirement <sup>(1)</sup> (c)	Customer's Share of Net Margin (75%) (d)	Company's Share of Net Margin (25%) (d)
January 2015	\$ 1,769,357	\$ 671,849	-	-	\$ 671,849
February 2015	7,736,158	3,651,267	-	-	3,651,267
March 2015	1,748,386	370,967	-	-	370,967
April 2015	172,962	(28,216)	-	-	(28,216)
May 2015	1,206,842	258,188	-	-	258,188
June 2015	265,021	11,127	-	-	11,127
July 2015	770,488	62,962	-	47,221	15,741
August 2015	288,989	39,211	-	29,408	9,803
September 2015	529,428	88,083	-	66,062	22,021
October 2015	546,864	105,671	-	79,253	26,418
November 2015	195,238	78,598	-	58,949	19,649
December 2015	325,866	43,580	-	32,685	10,895
January 2016	1,048,667	236,382	-	177,287	59,095
February 2016	204,884	43,532	-	32,649	10,883
March 2016	89,481	20,103	-	15,077	5,026
April 2016	561,164	126,901	-	95,175	31,726
May 2016	116,919	10,012	-	7,509	2,503
June 2016	219,724	13,753	-	10,316	3,437
July 2016	587,033	98,523	-	73,892	24,631
August 2016	280,479	31,573	-	23,680	7,893
September 2016	417,444	79,681	-	59,761	19,920
October 2016	516,564	103,923	-	77,942	25,981
November 2016	566,046	85,824	-	64,368	21,456
December 2016	3,381,365	923,076	-	692,307	230,769
January 2017	2,475,932	588,547	-	441,410	147,137
February 2017 <sup>(2)</sup>	213,814	139,030	-	17,016	122,014
March 2017	2,062,075	474,066	-	355,550	118,516
April 2017	542,566	90,661	-	67,997	22,664
May 2017 <sup>(3)</sup>	1,368,230	157,140	-	246,829	(89,689)
June 2017 <sup>(3)</sup>	121,794	181,539	-	7,181	174,358
July 2017	134,387	21,357	-	16,017	5,340
August 2017	47,000	3,236	-	2,428	808
September 2017	400,824	98,245	-	73,684	24,561
October 2017	767,228	109,198	-	81,899	27,299
November 2017	72,351	3,858	-	2,893	965
December 2017	1,195,581	300,451	-	225,338	75,113

Louisville Gas and Electric Company Case No. 2018-00295					
Electric Off-System Sales Revenues and Margins For January 2015 through April 2020					
Month	Total Electric Off-System Sales Revenues (a)	Total Electric Off-System Sales Net Margins (b)	Net Margin Reflected in Base Revenue Requirement <sup>(1)</sup> (c)	Customer's Share of Net Margin (75%) (d)	Company's Share of Net Margin (25%) (d)
January 2018	\$ 18,801,374	\$ 11,451,772	-	\$ 8,588,829	\$ 2,862,943
February 2018	460,739	53,944	-	40,458	13,486
March 2018	532,575	116,419	-	87,314	29,105
April 2018	1,433,214	358,945	-	269,209	89,736
May 2018	901,101	199,169	-	149,377	49,792
June 2018	529,943	143,265	-	107,449	35,816
July 2018	666,011	137,011	-	102,758	34,253
August 2018 <sup>(2)</sup>	665,606	231,569	-	118,082	113,487
September 2018	1,827,183	821,467	-	616,100	205,367
October 2018	1,376,362	395,526	-	296,645	98,881
November 2018	538,118	97,318	-	72,989	24,329
December 2018	2,133,369	522,750	-	392,062	130,688
January 2019	865,934	194,286	-	145,715	48,571
February 2019	772,035	178,127	-	133,595	44,532
March 2019	1,238,323	328,249	-	246,187	82,062
April 2019	407,146	73,696	-	55,272	18,424
May 2019	635,608	85,985	-	64,488	21,497
June 2019	576,701	105,787	-	79,340	26,447
July 2019	591,890	108,891	-	81,668	27,223
August 2019	393,276	67,167	-	50,375	16,792
September 2019	661,376	112,040	-	84,030	28,010
October 2019	309,219	47,812	-	35,859	11,953
November 2019	20,578	4,202	-	3,152	1,050
December 2019	1,401,676	299,752	-	224,814	74,938
January 2020	739,381	168,495	-	126,371	42,124
February 2020	860,866	189,293	-	141,970	47,323
March 2020	255,679	69,289	-	51,967	17,322
April 2020	520,577	75,481	-	56,611	18,870

(1) There are no off-system sales revenues or expenses reflected in the base revenue requirement. Effective July 1, 2015, all revenues and expenses flow through the Off-System Sales Tracker, per PSC Order 2014-00372.

(2) Customer/Company allocation is not 75% / 25% due to prior period adjustments related to RTO Costs dating back to 2014 when the Off-System Sales Tracker was not in place.

(3) Customer/Company allocation is not 75% / 25% due to corrections related to ECR Consumables. ECR Consumables recorded in May 2017 were incorrect and subsequently corrected in June 2017.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 67**

**Responding Witness: Daniel K. Arbough**

- Q.1-67. Provide a copy of the Company's actuarial reports used for pension expense in the base year and test year. Annotate and/or reconcile the relevant amounts included in the report to the pension expense included in the base year and test year.
- A.1-67. The actuarial reports used for pension expense in the base year and test year are provided in the Company's response to Question No. 50.

See attachment for reconciliation between actuary report and the pension expense included in the base year and test year. The reconciliation contains a line item for miscellaneous allocations and intercompany adjustments. This represents adjustments made to burden expenses, such as pension expense, in the Company's budgeting system which are too complex to model in Excel.

Examples of those adjustments include moving costs from administrative & general expense to capital for employees who do not directly charge capital projects for their labor, but support the process (such as employees in the property accounting department) and allocating operations and maintenance charges to IMEA and IMPA for their joint ownership of the Trimble County 1 and 2 units.

**Reconciliation of the Amount of Pension Expense in the Test Year and Base Year**

	<b>Test Year</b>	<b>Base Year</b>
Pension Expense	3,679,425	7,574,015
Plus: Actuarial NPPC allocated to LG&E by LKS (see page 2 of attachment)	(6,318,245)	(8,807,508)
Plus: Actuarial NPPC allocated to KU by LG&E (see page 3 of attachment)	(176,850)	262,471
Plus: Actuarial NPPC allocation to capital projects and other miscellaneous Balance Sheet accounts	1,147,647	2,432,336
Miscellaneous allocations and intercompany adjustments	487,468	289,100
NPPC	<u>(1,180,555)</u>	<u>1,750,414</u>
NPPC Per Actuary	<b>2019</b>	<b>2018</b>
LG&E Non-union Plan	(1,446,166)	267,194
LG&E Union Plan	650,363	1,483,220
	(795,803)	
	x .667	
Period from May 2019 to Dec. 2019	(530,801)	
NPPC Per Actuary	<b>2020</b>	
LG&E Non-union Plan	(1,779,703)	
LG&E Union Plan	(171,510)	
	(1,951,213)	
	x .333	
Period from Jan. 2020 to April 2020	(649,754)	
NPPC Per Actuary	<u>(1,180,555)</u>	<u>1,750,414</u>

**Reconciliation of the Amount of Pension Expense in the Test Year and Base Year**

	<b>Test Year 2019</b>	<b>Base Year 2018</b>
NPPC Per Actuary		
LKS	14,211,534	18,864,681
	<u>          x .667</u>	
Period from May 2019 to Dec. 2019	<u>9,479,093</u>	
NPPC Per Actuary	<b>2020</b>	
LKS	13,007,860	
	<u>          x .333</u>	
Period from Jan. 2020 to April 2020	<u>4,331,617</u>	
NPPC for Test Year Period	<u>13,810,711</u>	
Labor Allocation Ratio for LKS to LG&E	45.75%	46.69%
LKS NPPC Allocated to LG&E	<u>6,318,245</u>	<u>8,807,508</u>

**Reconciliation of the Amount of Pension Expense in the Test Year and Base Year**

	<b>Test Year 2019</b>	<b>Base Year 2018</b>
NPPC Per Actuary		
LG&E Non-union Plan	(1,446,166)	267,194
LG&E Union Plan	650,363	1,483,220
	(795,803)	
	x .667	
Period from May 2019 to Dec. 2019	(530,801)	
NPPC Per Actuary	<b>2020</b>	
LG&E Non-union Plan	(1,779,703)	
LG&E Union Plan	(171,510)	
	(1,951,213)	
	x .333	
Period from Jan. 2020 to April 2020	(649,754)	
NPPC Per Actuary	(1,180,555)	1,750,414
Labor Allocation Ratio for LG&E to KU	14.98%	14.99%
LG&E NPPC Allocated to KU	(176,850)	262,471

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 68**

**Responding Witness: Daniel K. Arbough**

- Q.1-68. Provide a copy of the Company's actuarial reports used for OPEB expense in the base year and test year. Annotate and/or reconcile the relevant amounts included in the report to the OPEB expense included in the base year and test year.
- A.1-68. The actuarial reports used for OPEB expense in the base year and test year are provided in the Company's response to Question No. 50.

See attachment for reconciliation between actuarial report and the OPEB expense included in the base year and test year. The reconciliation contains a line item for miscellaneous allocations and intercompany adjustments. This represents adjustments made to burden expenses, such as OPEB expense, in the Company's budgeting system which are too complex to model in Excel.

Examples of those adjustments include moving costs from administrative & general expense to capital for employees who do not directly charge capital projects for their labor, but support the process (such as employees in the property accounting department) and allocating operations and maintenance charges to IMEA and IMPA for their joint ownership of the Trimble County 1 and 2 units.

**Reconciliation of the Amount of Post Retirement Expense in the Test Year and Base Year**

	<b>Test Year</b>	<b>Base Year</b>
Post Retirement Expense	2,018,343	1,756,838
Plus: Actuarial NPPC allocated to LG&E by LKS (see page 2 of attachment)	107,376	(170,538)
Plus: Actuarial NPPC allocated to KU by LG&E (see page 3 of attachment)	450,746	494,910
Plus: Actuarial NPPC Allocation to capital projects and other miscellaneous Balance Sheet accounts	707,430	974,378
Miscellaneous allocations intercompany adjustment	(274,958)	244,952
<b>NPPC</b>	<b>3,008,937</b>	<b>3,300,541</b>
NPPC Per Actuary	<b>2019</b>	<b>2018</b>
LG&E Non-union Plan	748,139	894,366
LG&E Union Plan	2,272,759	2,406,175
	3,020,898	
	x 8/12	
Period from May 2019 to Dec. 2019	2,013,932	
NPPC Per Actuary	<b>2020</b>	
LG&E Non-union Plan	776,571	
LG&E Union Plan	2,208,444	
	2,985,015	
	x 4/12	
Period from Jan. 2020 to April 2020	995,005	
NPPC Per Actuary	<b>3,008,937</b>	<b>3,300,541</b>

**Reconciliation of the Amount of Post Retirement Expense in the Test Year and Base Year**

	<u>Test Year</u> <b>2019</b>	<u>Base Year</u> <b>2018</b>
NPPC Per Actuary		
LKS	(181,412)	365,272
	x 8/12	
Period from May 2019 to Dec. 2019	<u>(120,941)</u>	
NPPC Per Actuary	<u><b>2020</b></u>	
LKS	(341,296)	
	x 4/12	
Period from Jan. 2020 to April 2020	<u>(113,765)</u>	
NPPC for Test Year Period	<u><u>(234,707)</u></u>	
Labor Allocation Ratio for LKS to LG&E	45.75%	46.69%
LKS NPPC Allocated to LG&E	<u><u>(107,376)</u></u>	<u><u>170,538</u></u>

**Reconciliation of the Amount of Post Retirement Expense in the Test Year and Base Year**

	<u>Test Year 2019</u>	<u>Base Year 2018</u>
NPPC Per Actuary		
LG&E Non-union Plan	748,139	894,366
LG&E Union Plan	<u>2,272,759</u>	<u>2,406,175</u>
	3,020,898	
	x 8/12	
Period from May 2019 to Dec. 2019	<u>2,013,932</u>	
NPPC Per Actuary	<u>2020</u>	
LG&E Non-union Plan	776,571	
LG&E Union Plan	<u>2,208,444</u>	
	2,985,015	
	x 4/12	
Period from Jan. 2020 to April 2020	<u>995,005</u>	
NPPC Per Actuary	<u>3,008,937</u>	<u>3,300,541</u>
Labor Allocation Ratio for LG&E to KU	14.98%	14.99%
LG&E NPPC Allocated to KU	<u>450,746</u>	<u>494,910</u>



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 69**

**Responding Witness: Daniel K. Arbough**

Q.1-69. Provide a schedule showing generation outage costs by generating unit and in the aggregate for each month January 2017 through the end of the test year. In addition, provide the beginning balance of the generation outage regulatory asset, expense accruals (credits) to the generation outage regulatory asset, and charges to regulatory asset (debits) for each month January 2017 through the end of the test year.

A.1-69. See attached.

Unit	Jan-17 Actuals	Feb-17 Actuals	Mar-17 Actuals	Apr-17 Actuals	May-17 Actuals	Jun-17 Actuals
0172 - CANE RUN CC GT 2016	\$ 1,733	\$ (34,195)	\$ 8	\$ -	\$ -	\$ 55
0211 - MILL CREEK 1 - GENERATION	5,062	(10,730)	356,467	3,545,960	43,768	(214)
0221 - MILL CREEK 2 - GENERATION	(8,566)	13,810	50,008	296,939	22,168	4,333
0231 - MILL CREEK 3 - GENERATION	1,033	39,751	322,142	39,802	2,363	(42,660)
0241 - MILL CREEK 4 - GENERATION	150,975	(196,137)	16,412	3,065	746	11,324
0311 - TRIMBLE COUNTY 1 - GENERATION	72	-	-	-	2,486	49,224
0321 - TRIMBLE COUNTY 2 - GENERATION	25,212	21,360	398,459	30,047	6,681	(3,358)
0401 - LGE GENERATION - COMMON	14,929	(14,929)	-	-	-	-
0432 - PADDYS RUN GT 13	-	-	-	-	-	-
0460 - BROWN COMBUSTION TURBINE #6	-	-	-	-	-	-
0461 - BROWN COMBUSTION TURBINE #7	-	-	-	-	-	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	-	-	-	-	-	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	-	-	-	-	-	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	-	-	-	-	-	-
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	-	-	-	-	-	-
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	-	-	-	-	-	-
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	-	-	-	-	-	-
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	-	-	-	-	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	(2,174)	-	-	-	-	-
<b>Total Outage Expense</b>	<b>\$ 188,275</b>	<b>\$ (181,068)</b>	<b>\$ 1,143,496</b>	<b>\$ 3,915,814</b>	<b>\$ 78,212</b>	<b>\$ 18,703</b>
<b>Normalized Outage Cost (based on eight-year average)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Regulatory Asset Charges - Debits</b>						
<b>Regulatory Asset Amortization - Credits</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Regulatory Asset (Liability) Balance</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Unit	Jul-17 Actuals	Aug-17 Actuals	Sep-17 Actuals	Oct-17 Actuals	Nov-17 Actuals	Dec-17 Actuals
0172 - CANE RUN CC GT 2016	\$ 5,942	\$ 11,526	\$ 16,562	\$ 536,063	\$ 49,093	\$ 13,493
0211 - MILL CREEK 1 - GENERATION	552	(19,663)	(8,990)	-	-	-
0221 - MILL CREEK 2 - GENERATION	500	(29)	-	72	-	112
0231 - MILL CREEK 3 - GENERATION	(5,732)	834	-	-	156	0
0241 - MILL CREEK 4 - GENERATION	13,647	32,636	100,413	243,979	1,008,428	(11,074)
0311 - TRIMBLE COUNTY 1 - GENERATION	82,302	155,178	592,420	4,110,077	2,447,257	595,343
0321 - TRIMBLE COUNTY 2 - GENERATION	(10,589)	(24,244)	4,449	(285)	289	2,895
0401 - LGE GENERATION - COMMON	-	-	1,483	-	-	-
0432 - PADDYS RUN GT 13	-	-	-	-	91,935	45,767
0460 - BROWN COMBUSTION TURBINE #6	-	-	-	-	-	-
0461 - BROWN COMBUSTION TURBINE #7	-	-	-	-	-	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	-	521	-	-	-	198
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	-	-	-	-	-	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	-	31	6,391	12,986	299	-
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	-	769	10,398	6,934	-	-
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	-	-	-	-	-	-
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	-	-	-	-	-	-
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	-	-	16,519	145,750	99,028	(18,195)
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	-	-	-	-	-	-
<b>Total Outage Expense</b>	<b>\$ 86,621</b>	<b>\$ 157,560</b>	<b>\$ 739,646</b>	<b>\$ 5,055,576</b>	<b>\$ 3,696,485</b>	<b>\$ 628,541</b>
<b>Normalized Outage Cost (based on eight-year average)</b>	<b>\$ (29,571)</b>	<b>\$ 41,572</b>	<b>\$ 573,624</b>	<b>\$ 3,941,386</b>	<b>\$ 2,631,691</b>	<b>\$ 162,411</b>
<b>Regulatory Asset Charges - Debits</b>	<b>116,192</b>	<b>115,989</b>	<b>166,022</b>	<b>1,114,190</b>	<b>1,064,793</b>	<b>466,130</b>
<b>Regulatory Asset Amortization - Credits</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Regulatory Asset (Liability) Balance</b>	<b>\$ 116,192</b>	<b>\$ 232,181</b>	<b>\$ 398,203</b>	<b>\$ 1,512,393</b>	<b>\$ 2,577,186</b>	<b>\$ 3,043,316</b>

Unit	Jan-18 Actuals	Feb-18 Actuals	Mar-18 Actuals	Apr-18 Actuals	May-18 Actuals	Jun-18 Forecast
0172 - CANE RUN CC GT 2016	\$ 12,067	\$ (47,750)	\$ -	\$ -	\$ 10,827	\$ 1,351
0211 - MILL CREEK 1 - GENERATION	4,497	8,617	608,199	71,831	801	-
0221 - MILL CREEK 2 - GENERATION	55,860	312,809	1,843,349	1,496,090	312,490	212,000
0231 - MILL CREEK 3 - GENERATION	26,940	52,793	73,116	2,498,505	286,278	5,000
0241 - MILL CREEK 4 - GENERATION	5,720	972	(3,722)	11,955	14,055	-
0311 - TRIMBLE COUNTY 1 - GENERATION	(51,802)	163,659	179,958	20,967	11,485	24,750
0321 - TRIMBLE COUNTY 2 - GENERATION	56,481	57,139	664,948	373,839	81,943	-
0401 - LGE GENERATION - COMMON	-	-	-	-	-	-
0432 - PADDYS RUN GT 13	23,401	-	-	-	-	-
0460 - BROWN COMBUSTION TURBINE #6	-	-	-	-	-	-
0461 - BROWN COMBUSTION TURBINE #7	-	-	-	-	-	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	-	-	4,112	603	0	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	-	-	4,613	1,728	959	(13,600)
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	-	11,015	-	-	-	-
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	-	246	-	-	2,165	-
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	-	-	-	145	7,024	-
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	-	-	-	-	14,939	-
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	-	-	-	16,960	712	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	-	-	-	-	-	-
<b>Total Outage Expense</b>	<b>\$ 133,164</b>	<b>\$ 559,500</b>	<b>\$ 3,374,572</b>	<b>\$ 4,492,623</b>	<b>\$ 743,678</b>	<b>\$ 229,501</b>
<b>Normalized Outage Cost (based on eight-year average)</b>	<b>\$ 48,940</b>	<b>\$ 174,306</b>	<b>\$ 1,606,487</b>	<b>\$ 3,925,814</b>	<b>\$ 995,000</b>	<b>\$ 56,827</b>
<b>Regulatory Asset Charges - Debits</b>	<b>84,223</b>	<b>385,194</b>	<b>1,768,084</b>	<b>566,809</b>	<b>(251,322)</b>	<b>172,674</b>
<b>Regulatory Asset Amortization - Credits</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Regulatory Asset (Liability) Balance</b>	<b>\$ 3,127,539</b>	<b>\$ 3,512,733</b>	<b>\$ 5,280,818</b>	<b>\$ 5,847,627</b>	<b>\$ 5,596,305</b>	<b>\$ 5,768,980</b>

Unit	Jul-18 Forecast	Aug-18 Forecast	Sep-18 Forecast	Oct-18 Forecast	Nov-18 Forecast	Dec-18 Forecast
0172 - CANE RUN CC GT 2016	\$ -	\$ -	\$ -	\$ 178,501	\$ -	\$ -
0211 - MILL CREEK 1 - GENERATION	-	-	-	-	-	-
0221 - MILL CREEK 2 - GENERATION	297,000	-	36,000	-	-	-
0231 - MILL CREEK 3 - GENERATION	-	-	-	-	-	-
0241 - MILL CREEK 4 - GENERATION	75,000	-	127,000	3,148,500	2,458,500	731,000
0311 - TRIMBLE COUNTY 1 - GENERATION	-	-	-	-	-	-
0321 - TRIMBLE COUNTY 2 - GENERATION	-	-	-	-	-	-
0401 - LGE GENERATION - COMMON	-	-	-	-	-	-
0432 - PADDYS RUN GT 13	-	-	-	641,710	-	-
0460 - BROWN COMBUSTION TURBINE #6	-	-	-	-	27,900	-
0461 - BROWN COMBUSTION TURBINE #7	-	-	-	-	-	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	-	-	-	-	-	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	26,970	-	-	-	-	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	-	-	-	740	22,570	-
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	-	-	-	740	11,481	-
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	-	-	-	-	-	-
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	-	-	-	-	-	-
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	-	-	-	-	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	-	-	-	-	-	-
<b>Total Outage Expense</b>	<b>\$ 398,970</b>	<b>\$ -</b>	<b>\$ 163,000</b>	<b>\$ 3,970,191</b>	<b>\$ 2,520,451</b>	<b>\$ 731,000</b>
<b>Normalized Outage Cost (based on eight-year average)</b>	<b>\$ (29,571)</b>	<b>\$ 41,572</b>	<b>\$ 573,624</b>	<b>\$ 3,941,386</b>	<b>\$ 2,631,691</b>	<b>\$ 162,411</b>
<b>Regulatory Asset Charges - Debits</b>	<b>428,541</b>	<b>(41,572)</b>	<b>(410,624)</b>	<b>28,806</b>	<b>(111,240)</b>	<b>568,590</b>
<b>Regulatory Asset Amortization - Credits</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Regulatory Asset (Liability) Balance</b>	<b>\$ 6,197,521</b>	<b>\$ 6,155,949</b>	<b>\$ 5,745,325</b>	<b>\$ 5,774,131</b>	<b>\$ 5,662,891</b>	<b>\$ 6,231,480</b>

Unit	Jan-19 Forecast	Feb-19 Forecast	Mar-19 Forecast	Apr-19 Forecast	May-19 Forecast	Jun-19 Forecast
0172 - CANE RUN CC GT 2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0211 - MILL CREEK 1 - GENERATION	-	-	645,001	4,190,000	2,685,000	-
0221 - MILL CREEK 2 - GENERATION	-	-	-	725,000	-	-
0231 - MILL CREEK 3 - GENERATION	-	-	-	600,000	-	-
0241 - MILL CREEK 4 - GENERATION	-	-	-	-	-	-
0311 - TRIMBLE COUNTY 1 - GENERATION	-	-	-	-	-	-
0321 - TRIMBLE COUNTY 2 - GENERATION	-	35,625	175,678	155,459	2,205	-
0401 - LGE GENERATION - COMMON	-	-	-	-	-	-
0432 - PADDYS RUN GT 13	-	-	-	-	-	-
0460 - BROWN COMBUSTION TURBINE #6	-	-	-	300,154	-	-
0461 - BROWN COMBUSTION TURBINE #7	-	-	-	-	-	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	-	-	11,899	-	580	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	-	-	3,199	-	-	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	-	-	-	-	2,960	-
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	-	-	-	-	2,960	-
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	-	-	-	-	8,521	-
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	-	-	-	-	7,781	-
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	-	-	-	-	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	-	-	-	-	-	-
<b>Total Outage Expense</b>	<b>\$ -</b>	<b>\$ 35,625</b>	<b>\$ 835,779</b>	<b>\$ 5,970,613</b>	<b>\$ 2,710,007</b>	<b>\$ -</b>
<b>Normalized Outage Cost (based on eight-year average)</b>	<b>\$ 48,940</b>	<b>\$ 174,306</b>	<b>\$ 1,606,487</b>	<b>\$ 3,925,814</b>	<b>\$ 794,038</b>	<b>\$ 56,212</b>
<b>Regulatory Asset Charges - Debits</b>	<b>(48,940)</b>	<b>(138,681)</b>	<b>(770,709)</b>	<b>2,044,799</b>	<b>1,915,970</b>	<b>(56,212)</b>
<b>Regulatory Asset Amortization - Credits</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ (76,229)</b>	<b>\$ (76,229)</b>
<b>Regulatory Asset (Liability) Balance</b>	<b>\$ 6,182,540</b>	<b>\$ 6,043,859</b>	<b>\$ 5,273,151</b>	<b>\$ 7,317,950</b>	<b>\$ 9,157,691</b>	<b>\$ 9,025,250</b>

Unit	Jul-19 Forecast	Aug-19 Forecast	Sep-19 Forecast	Oct-19 Forecast	Nov-19 Forecast	Dec-19 Forecast
0172 - CANE RUN CC GT 2016	\$ -	\$ -	\$ 109,927	\$ 183,211	\$ -	\$ -
0211 - MILL CREEK 1 - GENERATION	-	-	-	-	-	-
0221 - MILL CREEK 2 - GENERATION	-	-	-	-	-	-
0231 - MILL CREEK 3 - GENERATION	-	-	355,000	4,438,750	3,463,750	50,000
0241 - MILL CREEK 4 - GENERATION	-	-	645,000	-	-	-
0311 - TRIMBLE COUNTY 1 - GENERATION	-	-	187,500	1,823,764	1,249,692	237,433
0321 - TRIMBLE COUNTY 2 - GENERATION	-	-	-	-	-	-
0401 - LGE GENERATION - COMMON	-	-	-	-	-	-
0432 - PADDYS RUN GT 13	-	-	-	-	26,472	99,980
0460 - BROWN COMBUSTION TURBINE #6	-	-	-	-	-	-
0461 - BROWN COMBUSTION TURBINE #7	-	-	9,627	-	-	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	-	-	-	-	-	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	-	-	-	-	-	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	-	-	-	-	4,821	-
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	-	-	-	-	7,781	-
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	-	-	-	-	-	-
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	-	-	-	-	-	-
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	-	-	-	-	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	-	-	-	-	-	-
<b>Total Outage Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,307,054</b>	<b>\$ 6,445,725</b>	<b>\$ 4,752,516</b>	<b>\$ 387,413</b>
<b>Normalized Outage Cost (based on eight-year average)</b>	<b>\$ 21,494</b>	<b>\$ 19,730</b>	<b>\$ 469,208</b>	<b>\$ 3,958,215</b>	<b>\$ 3,169,012</b>	<b>\$ 284,232</b>
<b>Regulatory Asset Charges - Debits</b>	<b>(21,494)</b>	<b>(19,730)</b>	<b>837,846</b>	<b>2,487,510</b>	<b>1,583,504</b>	<b>103,181</b>
<b>Regulatory Asset Amortization - Credits</b>	<b>\$ (76,229)</b>	<b>\$ (76,229)</b>	<b>\$ (76,229)</b>	<b>\$ (76,229)</b>	<b>\$ (76,229)</b>	<b>\$ (76,229)</b>
<b>Regulatory Asset (Liability) Balance</b>	<b>\$ 8,927,528</b>	<b>\$ 8,831,569</b>	<b>\$ 9,593,186</b>	<b>\$ 12,004,468</b>	<b>\$ 13,511,743</b>	<b>\$ 13,538,696</b>

<b>Unit</b>	<b>Jan-20 Forecast</b>	<b>Feb-20 Forecast</b>	<b>Mar-20 Forecast</b>	<b>Apr-20 Forecast</b>
0172 - CANE RUN CC GT 2016	\$ -	\$ 324,250	\$ 1,716,397	\$ -
0211 - MILL CREEK 1 - GENERATION	-	-	25,000	670,000
0221 - MILL CREEK 2 - GENERATION	-	-	370,001	4,170,001
0231 - MILL CREEK 3 - GENERATION	-	-	-	-
0241 - MILL CREEK 4 - GENERATION	-	-	-	-
0311 - TRIMBLE COUNTY 1 - GENERATION	-	-	-	-
0321 - TRIMBLE COUNTY 2 - GENERATION	-	28,500	429,148	404,154
0401 - LGE GENERATION - COMMON	-	-	-	-
0432 - PADDYS RUN GT 13	-	-	-	-
0460 - BROWN COMBUSTION TURBINE #6	-	-	9,595	-
0461 - BROWN COMBUSTION TURBINE #7	-	-	9,771	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	-	-	5,519	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	-	-	8,999	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	-	-	-	-
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	-	-	-	-
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	-	-	-	-
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	-	-	-	-
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	-	-	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	-	-	-	-
<b>Total Outage Expense</b>	<b>\$ -</b>	<b>\$ 352,750</b>	<b>\$ 2,574,430</b>	<b>\$ 5,244,155</b>
<b>Normalized Outage Cost (based on eight-year average)</b>	<b>\$ 79,683</b>	<b>\$ 153,897</b>	<b>\$ 2,108,796</b>	<b>\$ 3,944,802</b>
<b>Regulatory Asset Charges - Debits</b>	<b>(79,683)</b>	<b>198,853</b>	<b>465,634</b>	<b>1,299,354</b>
<b>Regulatory Asset Amortization - Credits</b>	<b>\$ (76,229)</b>	<b>\$ (76,229)</b>	<b>\$ (76,229)</b>	<b>\$ (76,229)</b>
<b>Regulatory Asset (Liability) Balance</b>	<b>\$ 13,382,784</b>	<b>\$ 13,505,408</b>	<b>\$ 13,894,814</b>	<b>\$ 15,117,939</b>



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to First Set of Data Requests of  
Kentucky Industrial Utility Customers, Inc.  
Dated November 13, 2018**

**Case No. 2018-00295**

**Question No. 70**

**Responding Witness: Daniel K. Arbough**

- Q.1-70. Describe the Company's proposal in this proceeding for generation outage expense reflected in the base year and test year and provide the calculations for each month.
- A.1-70. See Mr. Garrett's direct testimony, pages 36 and 37, for the Company's proposal in this proceeding for generation outage expense. See attachment being provided in Excel format for calculations.

The attachment is  
provided in a separate  
file in Excel format.