

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ADJUSTMENT OF GAS RATES OF)	
THE UNION LIGHT, HEAT AND POWER)	CASE NO. 2001-092
COMPANY)	

FIRST DATA REQUEST OF COMMISSION STAFF TO
THE UNION LIGHT, HEAT AND POWER COMPANY

The Union Light, Heat and Power Company ("ULH&P") is requested, pursuant to 807 KAR 5:001, to file with the Commission the original and 10 copies of the following information, with a copy to all parties of record. The information requested herein is due on or before either 14 days after the initial submission of the rate application or 28 days after the date of this Data Request, whichever is later. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to ensure that it is legible. Where information requested herein has been provided, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. When applicable, the information requested herein should be provided for total company operations and jurisdictional operations, separately.

1. Provide a copy of the current bylaws. Indicate any changes made to the bylaws since the year utilized as the test period in ULH&P's last rate case.

2. Provide the capital structure at the end of each of the periods as shown in Format 2.

3. a. Provide a list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test period together with the related information as shown in Format 3a. Provide a separate schedule for each time period. Report in Column (k) of Format 3a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in column (j) of Format 3a, Schedule 2.

b. Provide an analysis of end-of-period, short-term debt and a calculation of the average and end-of-period cost rate as shown in Format 3b.

4. Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year and the end of the test period as shown in Format 4. Provide a separate schedule for each time period. Report in Column (h) of Format 4, Schedule 2, the actual dollar amount of preferred stock cost accrued or paid during the test year. Compute the actual and annualized preferred stock cost rate and report the results in Column (g) of Format 4, Schedule 1.

5. a. List all issues of common stock in the primary market during the most recent 10-year period as shown in Format 5a.

b. Provide the common stock information on a quarterly and yearly basis for the most recent 5 calendar years available, and through the latest available quarter as shown in Format 5b.

c. Provide market prices for common stock for each month during the most recent 5-year period and for the months through the date the application is filed.

List all stock splits and stock dividends by date and type.

6. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Format 6.

7. Provide the following:

a. A schedule of revenues for each active rate schedule reflecting test-year revenues per book rates, revenues at present rates annualized, and revenues at proposed rates annualized.

b. A schedule showing the amount and percent of any proposed increase or decrease in revenue distributed to each rate schedule. This schedule is to be accompanied by a statement which explains, in detail, the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

c. A schedule showing how the increase or decrease in (b) above was further distributed to each rate charge (i.e., customer or facility charge, Mcf charge, etc.). This schedule is to be accompanied by a statement which explains, in detail, the methodology or basis used to allocate the increase or decrease.

8. a. Provide, in comparative form, a gas operations only income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

b. Provide, in comparative form, a total company income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

9. a. Provide a trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a gas operations only basis. Only one copy need be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.

b. Provide a trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a total company operations basis. Only one copy need be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.

10. Provide the balance in each current asset and each current liability account and subaccount included in ULH&P's chart of accounts by months for the test year. In addition, show total current assets, total current liabilities, and the net current position by months, annually, and the 13-month average for the test year. Provide a reconciliation of current assets, current liabilities, and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.

11. List each common general office account (asset, reserve, and expense accounts) covering the 12 months of the test year applicable to more than one jurisdiction or utility operation. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

12. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company operations:

- a. Plant in service (Account No. 101).
- b. Plant purchased or sold (Account No. 102).
- c. Property held for future use (Account No. 105).
- d. Construction work in progress (Account No. 107).
- e. Completed construction not classified (Account No. 106).
- f. Depreciation reserve (Account No. 108).
- g. Plant acquisition adjustment (Account No. 114).
- h. Amortization of utility plant acquisition adjustment (Account No. 115).
- i. Materials and supplies (include all account and subaccounts).
- j. Balance in accounts payable applicable to each account in (i) above. (If actual is indeterminable, give reasonable estimate.)
- k. Unamortized investment credit – Pre-Revenue Act of 1971.
- l. Unamortized investment credit – Revenue Act of 1971.
- m. Accumulated deferred income taxes.
- n. A summary of customer deposits as shown in Format 12(n) to this request.

- o. Computation and development of minimum cash requirements.
 - p. Balance in accounts payable applicable to amounts included in utility plant in service. (If actual is indeterminable, give reasonable estimate.)
 - q. Balance in accounts payable applicable to prepayments by major category or subaccount.
 - r. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is undeterminable, give reasonable estimate.)
13. Provide the cash account balances at the beginning of the test year and at the end of each month during the test year for the gas operations only.
14. Provide the following information for each item of gas plant held for future use at the end of the test year.
- a. Description of property.
 - b. Location.
 - c. Date purchased.
 - d. Cost.
 - e. Estimated date to be placed in service.
 - f. Brief description of intended use.
 - g. Current status of each project.
15. Provide schedules, in comparative form, showing by months for the test year, and the year preceding the test year, the total company balance in each gas plant and reserve account or subaccount included in ULH&P's chart of accounts as shown in Format 15.

16. Provide the journal entries relating to the purchase of gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since ULH&P's inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase or each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

17. For ULH&P's gas operations, provide a schedule showing a comparison of the balance in the total company and Kentucky revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in ULH&P's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 15.

18. Provide the following:

a. A schedule showing a comparison of the balance in the gas operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in ULH&P's chart of accounts. See Format 15.

b. A schedule, in comparative form, showing the total gas operating expense account balance for the test year and each of the 5 calendar years preceding the test year for each account or subaccount included in ULH&P's annual report. (FERC Form No. 2, pages 320-325.) Show the percentage of increase of each year over the prior year.

c. A schedule of the gas operations salaries and wages for the test year and each of the 5 calendar years preceding the test year as shown in Format 18c. Show for each time period the amount of overtime pay.

d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 5 preceding calendar years.

19. Provide the following payroll information for each employee classification or category:

a. The actual regular hours worked during the test year.

b. The actual overtime hours worked during the test year.

c. The test-year-end wage rate for each employee classification or category and the date of the last increase.

d. A calculation of the percent of increase granted during the test year.

20. Provide the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate from 48 percent to 46 percent in 1979, as of the end of the test year.

21. Provide the following tax data for the test year for total company:

a. Income taxes:

(1) Federal operating income taxes deferred – accelerated tax depreciation.

(2) Federal operating income taxes deferred – other (explain).

(3) Federal income taxes - operating.

(4) Income credits resulting from prior deferrals of federal income taxes.

(5) Investment tax credit net.

i) Investment credit realized.

ii) Investment credit amortized – Pre-Revenue Act of 1971.

iii) Investment credit amortized – Revenue Act of 1971.

(6) The information in Item 21(a)(1-4) for state income taxes.

(7) A reconciliation of book to taxable income as shown in Format 21(a)(7) and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.

(8) A copy of federal and state income tax returns for the taxable year ended during the test year, including supporting schedules.

(9) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

b. An analysis of Kentucky other operating taxes as shown in Format 21(b).

22. Provide a schedule of gas operations net income, per Mcf sold, per company books for the test year and the 5 calendar years proceeding the test year. This data should be provided as shown in Format 22.

23. Provide the comparative operating statistics as shown in Format 23.

24. Provide a statement of gas plant in service, per company books, for the test year. This data should be presented as shown in Format 24.

25. Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

a. A detailed analysis of all charges booked during the test period for advertising expenditures. Include a complete breakdown of Account 913 – Advertising Expenses, as shown in Format 25a showing any other advertising expenditures included in any other expense accounts. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account No. 930 – Miscellaneous General expenses for the test period. Include a complete breakdown of this account as shown in Format 25b and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 25b.

c. An analysis of Account No. 426 – Other Income Deductions for the test period. Include a complete breakdown of this account as shown in Format 25c, and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 25c.

26. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 26, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount,

reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the service provided.

27. Provide a detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account No. 426. Show the amount of the expenditure, the recipient of the contribution, and the specific account charge. If amounts are allocated, show a calculation of the factor used to allocate each amount. Detailed analysis is not required for amounts of less than \$100, provided the items are grouped by classes.

28. Describe ULH&P's lobbying activities and provide a schedule showing the name, salary, affiliation, all company-paid or reimbursed expenses or allowances, and the account charged for each individual whose principal function is lobbying on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

29. Provide a schedule showing for the test year and the year preceding the test year, with each year shown separately, the following information regarding ULH&P's investments in subsidiaries and joint ventures:

- a. Name of subsidiary or joint venture.
- b. Date of initial investment.
- c. Amount and type of investment made for each of the 2 years included in this report.
- d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these.

e. A separate schedule of all dividends or income of any type received by ULH&P from its subsidiaries or joint ventures showing how this income is reflected in the reports filed with the Commission and stockholder reports.

f. Name of each officer of each of the subsidiaries or joint ventures, each officer's annual compensation, the portion of that compensation that is charged to the subsidiary or joint venture, the position each officer holds with ULH&P and the compensation received from ULH&P.

30. Provide the following information with regard to uncollectible accounts for the test year and 5 preceding calendar years (taxable year acceptable) for the gas operations:

- a. Reserve account balance at the beginning of the year.
- b. Charges to reserve account (accounts charged off).
- c. Credits to reserve account.
- d. Current year provision.
- e. Reserve account balance at the end of the year.
- f. Percent of provision to total revenue.

31. Provide a detailed analysis of the retained earnings account for the test period and the 12-month period immediately preceding the test period.

32. Provide a listing of all non-utility property, related property taxes, and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

33. Provide rates of return in Format 33.

34. Provide employee data in Format 34.

35. Provide the studies for the test year, including all applicable workpapers, which are the basis of jurisdictional plant allocations and expense account allocations.

36. Provide a calculation of the rate or rates used to capitalize interest during construction for the test year and the 3 preceding calendar years. Explain each component entering into the calculation of this rate.

37. Provide any information, when known, which would have a material effect on net operating income, rate base, or cost of capital which have occurred after the test year but were not incorporated in the filed testimony and exhibits.

38. Provide detailed monthly income statements for each month after the test period, including the month in which the hearing ends, as they become available.

39. List all present or proposed research efforts dealing with the pricing of gas and the current status of such efforts.

40. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and the 2 preceding calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced.

41. Provide an analysis of ULH&P's expenses for research and development activities for the test year and the 5 preceding calendar years. For the test year include the following:

a. Basis of fees paid to research organizations and ULH&P's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. Details of the research activities conducted by each organization.

c. Details of services and other benefits provided to the company by each organization during the test year and the preceding calendar year.

d. Total expenditures of each organization including the basic nature of costs incurred by the organization.

e. Details of the expected benefits to the company.

42. Provide the average number of customers for each customer class (i.e., residential, commercial, and industrial) for the 5 calendar years preceding the test period, the test period, and for each month of the test period.

43. Provide all current labor contracts and the most recent contracts previously in effect.

44. Provide a detailed analysis of all benefits provided to the employees of ULH&P. For each benefit include:

a. The number of employees covered at test-year end.

b. The test-year actual cost.

c. The amount of the test-year actual cost capitalized and expensed.

d. The average annual cost per employee.

45. Provide complete details of the financial reporting and rate-making treatment of ULH&P's pension costs.

46. Provide complete details of ULH&P's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, including:

- a. The date that ULH&P adopted SFAS No. 106.
- b. All accounting entries made at the date of adoption.
- c. All actuarial studies and other documents used to determine the level of SFAS No. 106 cost recorded by ULH&P.

47. Provide complete details of ULH&P's financial reporting and rate-making treatment of SFAS No. 112, including:

- a. The date that ULH&P adopted SFAS No. 112.
- b. All accounting entries made at the date of adoption.
- c. All actuarial studies and other documents used to determine the level of SFAS No. 112 cost recorded by ULH&P.

48. Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants;
- (5) Other Expenses (Identify separately).

For each category, the schedule shall include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour,

amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of any invoices, contracts, or other documentation which support charges incurred in the preparation of this rate case. Indicate any costs incurred for this case that occurred during the test year.

b. An itemized estimate of the total cost to be incurred for this case. Expenses shall be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

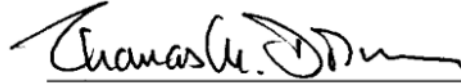
c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above. Updates will be due the last business day of each month, through the month of the public hearing.

49. Provide a copy of ULH&P's most recent depreciation study. If no such study exists, provide a copy of ULH&P's most recent depreciation schedule, including: a list of all pipeline and related facilities by account number; service life and accrual rate for each; the methodology which supports the schedule; and the date the schedule was last updated.

50. Describe the status of any outstanding recommendations relating to gas operations contained in ULH&P's last management audit. Identify any savings or costs related to management audit recommendations, the impact of which is not already reflected in the test year of this case.

51. Concerning ULH&P's gas demand side management ("DSM") programs:

- a. Describe the status of the gas DSM programs during and as of test-year end.
- b. Identify the revenues and expenses associated with ULH&P's gas DSM program during the test year. Include the account number used to record revenue and expense transactions for gas DSM programs.



Thomas M. Dorman
Executive Director
Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, Kentucky 40602

DATED April 25, 2001

cc: All Parties

The Union Light, Heat and Power Company

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Comparative Capital Structures (Excluding JDIC)
For the Periods as Shown
"000 Omitted"

Line No.	Type of Capital	10th Year		9th Year		8th Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt						
2.	Short-Term Debt						
3.	Preferred & Preference Stock						
4.	Common Equity						
5.	Other (Itemize by type)						
6.	Total Capitalization						

Line No.	Type of Capital	4th Year		3rd Year		2nd Year		1st Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt								
2.	Short-Term Debt								
3.	Preferred &								
4.	Common Equity								
5.	Other (Itemize by type)								
6.	Total Capitalization								

Instructions:

1. Provide a calculation of the average test year data as shown in Format 1, Schedule 2.
2. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company.

The Union Light, Heat & Power Company
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Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)
1.	Balance Beginning of Test Year				
2.	1st Month				
3.	2nd Month				
4.	3rd Month				
5.	4th Month				
6.	5th Month				
7.	6th Month				
8.	7th Month				
9.	8th Month				
10.	9th Month				
11.	10th Month				
12.	11th Month				
13.	12th Month				
14.	Total (L1 through L13)				
15.	Average balance (L14 / 13)				
16.	Average capitalization ratios				
17.	End-of-period capitalization ratios				
Instructions:	1. If applicable, provide an additional schedule in the above format excluding common equity capital structure. Show the amount of common equity excluded. 2. Include premium class of stock.				

The Union Light, Heat & Power Company

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Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, _____.

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (1) (e)	Cost Rate at Issue (2) (f)	Cost Rate to Maturity (3) (g)
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Total Long-Term debt and Annualized Cost

Annualized Cost Rate [Total Col. (j) / Total Col. (d)]

1 Nominal Rate

2 Nominal Rate Plus Discount or Premium Amortization

3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

4 Standard and Poor's, Moody, etc.

The Union Light, Heat & Power Company
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Schedule of Outstanding Long-Term Debt

For the Test Year Ended _____.

Line No.	Type of Debt Issue	Date of Issue	Date of Maturity	Amount Outstanding	Coupon Interest Rate (1)	Cost Rate at Issue (2)	Cost Rate to Maturity (3)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)

Total Long-Term debt and Annualized Cost

Annualized Cost Rate [Total Col. (j) / Total Col. (d)]

Actual Test Year Cost Rate [Total Col. (k) / Total Reported in Col. (c), Line 15 of Format 1, Schedule 2]

1 Nominal Rate

2 Nominal Rate Plus Discount or Premium Amortization

3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

4 Standard and Poor's, Moody, etc.

5 Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

The Union Light, Heat & Power Company

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Schedule of Short-Term Debt

For the Test Year Ended _____.

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
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Total Short-Term Debt

Annualized Cost Rate [Total Col. (g) / Total Col. (d)]

Actual Interest Paid or Accrued on Short-Term Debt during the Test Year [Report in Col. (g) of this Schedule]

Average Short-Term Debt -- Format 2, Schedule 2 Line 15 Col. (d) [Report in Col. (g) of this Schedule]

Test-Year Interest Cost Rate [Actual Interest / Average Short-Term Debt] [Report in Col. (f) of this Schedule]

Instructions:

1. In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

The Union Light, Heat & Power Company

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Schedule of Outstanding Shares of Preferred Stock

For the Test Year Ended _____.

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	C
<p>Total</p> <p>Annualized Cost Rate [Total Col. (g) /Total Cost Col.(d)]</p>							

Instructions:

1. If the applicant has issued no preferred stock, this schedule may be omitted.

The Union Light, Heat & Power Company

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Schedule of Outstanding Long-Term Debt

For the Test Year Ended _____.

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col. (f) x Col. (d) (g)
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Total

Annualized Cost Rate [Total Col. (g) / Total Cost Col.(d)]

Actual Test Year Cost Rate [Total Col. (h) / Total Reported in Col. (e). Line 15 of Format 1, Schedule 2]

Instructions:

1. If the applicant has issued no Long-Term Debt, this schedule may be omitted.

The Union Light, Heat & Power Company

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Schedule of Common Stock Issue

For the 5 Year Period Ended _____.

DATE OF		Registration	Number of Shares Issued	Price Per Share to Public	Price Per Share (Net to Company)	Book value Per Share At Date of Issue	S As Iss
Issue	Announcement						

Instructions:

1. If the applicant is a member of an affiliate group, provide in a separate schedule the above for the parent company.

The Union Light, Heat & Power Company

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Quarterly and Annual Common Stock information

For the Periods as Shown

Period Equity	Average No. of Shares Outstanding (000)	Book Value (\$)	Earnings per Share (\$)	Dividend Prate Per Share (\$)	Return on Average Common Common (%)
5th Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
4th Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
3rd Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
2nd Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
1st Calendar Year:					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Annual					
Latest					

The Union Light, Heat & Power Company

Case No. 2001-092

Computation of Fixed Charge Coverage Ratios

For the Periods as Shown

10th Calendar Year		9th Calendar Year		8th Calendar Year		7th Calendar Year		6th Calendar Year	
Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement

No. Item

Net Income

Additions:

Itemize

Total Additions

Deductions:

Itemize

Total Deductions

Income Available for
Fixed Charge Coverage

Fixed Charges

Fixed Charge Coverage
Ratio

The Union Light, Heat & Power Company

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Computation of Fixed Charge Coverage Ratios

For the Periods as Shown

4th Calendar Year		3rd Calendar Year		2nd Calendar Year		1st Calendar Year	
Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement
<u>No. Item</u>							
Net Income							
Additions:							
Itemize							
Total Additions							
Deductions:							
Itemize							
Total Deductions							
Income Available for Fixed Charge Coverage							
Fixed Charges							
Fixed Charge Coverage Ratio							

The Union Light, Heat & Power Company

Case No. 2001-092

Summary of Customer Deposits

Test Year

Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1.	Balance Beginning of Test Year			
2.	1st Month			
3.	2nd Month			
4.	3rd Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (L1 through L13)			
15.	Average Balance (L14/13)			
16.	Amount of deposits received during test year			
17.	Amount of deposits refunded during test year			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Col. (d)/L18)			
20.	Interest paid during test year			

The Union Light, Heat & Power Company

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Comparison of Gas Operations Test Year Account Balances
 With Those of the Preceding Year
 "000 Omitted"

Account Title and Account Number	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month
Test Year											
Prior Year											
Increase											
(Decrease)											

The Union Light, Heat & Power Company
Case No. 2001-092

Analysis of salaries and Wages
for the Calendar Years 19__ through 19__
and the Test Year
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year								
		5th		4th		3rd		2nd		1st
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)
1.	Wages charges to expense:									
2.	Power Production expense									
3.	Transmission expenses									
4.	Distribution expenses									
5.	Customer accounts expense									
6.	Sales expense									
7.	Administrative and general expenses:									
	(a) Administrative and general salaries									
	(b) Office supplies and expense									
	(c) Administrative expense transferred-cr									
	(d) Outside services employed									
	(e) Property insurance									
	(f) Injuries and Damages									
	(g) Employee pensions and benefits									

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

The Union Light, Heat & Power Company
Case No. 2001-092

Analysis of salaries and Wages
for the Calendar Years 19 __ through 19 __
and the Test Year
"000 Omitted"

Calendar Years Prior to Test Year

Line No.	Item (a)	5th Amount (b)	% (c)	4th Amount (d)	% (e)	3rd Amount (f)	% (g)	2nd Amount (h)	% (i)
7.	Administrative and general expenses								
	(continued):								
	(h) Franchise requirements								
	(i) Regulatory commission expenses								
	(j) Duplicate charges - cr.								
	(k) Miscellaneous general expense								
	(l) Maintenance of general plant								
8.	Total administrative and general expenses L7 (a) through L7(l)								
9.	Total salaries and wages charged expense (L2 through L6 + L8)								
10.	Wages Capitalized								
11.	Total Salaries and Wages								
12.	Ratio of salaries and wages charged expense to total wages (L9 / L11)								
13.	Ratio of salaries and wages capitalized to total wages (L10 / L11)								

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

The Union Light, Heat & Power Company
Case No. 2001-092

Reconciliation of Book Net income and Federal Taxable Income
12 Months Ended _____.

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdiction (e)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax-current				
4.	B. Federal income tax-deferred depreciation				
5.	C. Federal income tax-deferred other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through Items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				
NOTE	(1) Provide a calculation of the amount shown on lines 3 through 7 above.				
	(2) Provide workpapers supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.				
	(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.				

The Union Light, Heat & Power Company
Case No. 2001-092

Reconciliation of Book Net income and State Taxable Income
12 Months Ended

Line No.	Item	Total Company	Total Company Non-Operating	Operating	
				Kentucky Retail	Other Jurisdiction
	(a)	(b)	(c)	(d)	(e)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax-current				
4.	B. Federal income tax-deferred depreciation				
5.	C. Federal income tax-deferred other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other				
8.	F. State income taxes				
9.	G. State income taxes charged to other				
10.	Total				
11.	Flow through Items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

NOTE (1) Provide a calculation of the amount shown on lines 3 through 7 above.

(2) Provide workpapers supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.

(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

The Union Light, Heat & Power Company
Case No. 2001-092

Analysis of Other Operating Taxes
12 Months Ended _____
"000 Omitted"

Line No.	Item	Charged Expense	Charged to Construction	Charged to Other Accounts ¹	Amounts Accrued	Amount Paid
	(a)	(b)	(c)	(d)	(e)	(f)
1.	Kentucky Retail					
	(a) State income					
	(b) Franchise fees					
	(c) Ad valorem					
	(d) Payroll (employers portion)					
	(e) Other taxes					
2.	Total Retail (L1(a) through L1(e))					
3.	Other jurisdictions					
	Total per books (L2 and L3)					

¹ Explain items in this Column.

The Union Light, Heat & Power Company
Case No. 2001-092

Net Income per MCF Sold
For the Calendar Years ____ through ____
And for the 12 Months Ended
"000 Omitted"

Line No.	Item (a)	12 Months Ended					
		Calendar Years					Test Year (g)
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	Operating income:						
2.	Operating revenues						
3.	Operating income deductions:						
4.	Operations and maintenance expenses:						
5.	Purchased gas						
6.	Other gas supply expenses						
7.	Underground storage						
8.	Transmission expenses						
9.	Distribution expenses						
10.	Customer accounts expense						
11.	Sales expense						
12.	Administrative and general expense						
13.	Total (L5 through L12)						
14.	Depreciation expenses						
15.	Amortization of utility plant acquisition adjustment						
16.	Taxes other than income taxes						
17.	Income taxes - federal						
18.	Income taxes - other						
19.	Provision for deferred income taxes						
20.	Investment tax credit adjustment - net						
21.	Total utility operating expenses						
22.	Net utility operating income						
23.	Other Income and deductions:						

The Union Light, Heat & Power Company
Case No. 2001-092

Net Income per MCF Sold
For the Calendar Years ____ through ____
And for the 12 Months Ended
"000 Omitted"

Line No.	Item (a)	12 Months Ended					
		Calendar Years Prior to Test Year					Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
24.	Other income:						
25.	Non-utility operating income						
26.	Equity in earnings of subsidiary company						
27.	Interest and dividend income						
28.	Allowance for funds used during construction						
29.	Miscellaneous nonoperating income						
30.	Gain of disposition of property						
31.	Total other income						
32.	Other income deductions:						
33.	Loss on disposition of property						
34.	Miscellaneous income deductions						
35.	Taxes applicable to other income and deductions:						
36.	Income taxes and investment tax credits						
37.	Taxes other than income taxes						
38.	Total taxes on other income and deductions						
39.	Net other income and deductions						
40.	<u>Interest Charges:</u>						
41.	Interest on long-term debt						
42.	Interest on short-term debt						
43.	Amortization of premium on debt - credit						
44.	Other interest expense						
45.	Total interest charges						
46.	Net income						
47.	MCF sold						

The Union Light, Heat and Power Company
Case No. 2001-092

Statement of Gas Plant in Service
12 Months Ended
Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Intangible plant:</u>					
301.0	Organization					
302.0	Franchises and consents					
303.0	Miscellaneous intangible plant					
106.0	Completed construction - not classified					
	Total intangible plant					
	<u>Production plant:</u>					
	<u>Natural gas production and gathering plant:</u>					
325.1	Producing lands					
325.2	Producing leaseholds					
325.3	Gas rights					
325.4	Rights-of-way					
325.5	Other land and land rights					
326.0	Gas well structures					
327.0	Field compressor station structures					
328.0	Field meas. and reg. sta. structures					
329.0	Other structures					
330.0	Producing gas wells - well construction					
331.0	Producing gas wells - well equipment					
332.0	Field lines					
333.0	Field compressor station equipment					
334.0	Field meas. and reg. sta. equipment					
335.0	Drilling and cleaning equipment					
336.0	Purification equipment					
337.0	Other equipment					
338.0	Unsuccessful exploration and devel. costs					
106.0	Completed construction - not classified					
	Total nat. gas prod. and gathering plant					

The Union Light, Heat and Power Company
Case No. 2001-092
Statement of Gas Plant in Service
12 Months Ended
Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Products extraction plant:</u>					
340.0	Land and land rights					
341.0	Structures and improvements					
342.0	Extracting and refining equipment					
343.0	Pipe lines					
344.0	Extracted products storage equipment					
345.0	Compressor equipment					
346.0	Gas measuring and regulating equipment					
347.0	Other equipment					
106.0	Completed construction - not classified					
	Total products extraction plant					
	Total natural gas production plant					
	<u>Mfd. Gas prod. plant (submit suppl. statement)</u>					
	Total production plant					
	<u>Natural gas storage and processing plant:</u>					
	<u>Underground storage plant:</u>					
350.1	Land					
350.2	Rights-of-way					
351.0	Structures and improvements					
352.0	Wells					
352.1	Storage leaseholds and rights					
352.2	Reservoirs					
352.3	Non-recoverable natural gas					
353.0	Lines					
354.0	Compressor station equipment					
355.0	Measuring and regulating equipment					
356.0	Purification equipment					

The Union Light, Heat and Power Company
Case No. 2001-092

Statement of Gas Plant in Service
12 Months Ended

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
357.0	Other equipment					
106.0	Completed construction - not classified					
	Total underground storage plant					
	<u>Other Storage Plant:</u>					
360.0	Land and land rights					
361.0	Structures and improvements					
362.0	Gas holders					
363.0	Purification equipment					
363.1	Liquefaction equipment					
363.2	Vaporizing equipment					
363.3	Compressor equipment					
363.4	Measuring and regulating equipment					
363.5	Other equipment					
106.0	Completed construction - not classified					
	Total other storage plant					
	<u>Base load liquified natural gas terminating and processing plant:</u>					
364.1	Land and land rights					
364.2	Structures and improvements					
364.3	LNG processing terminal equipment					
364.4	LNG transportation equipment					
364.5	Measuring and regulating equipment					
364.6	Compressor station equipment					
364.7	Communications equipment					
364.8	Other equipment					
106.0	Completed construction - not classified					
	Total base load liquified natural gas terminating and processing plant					
	Total natural gas storage and pro. plant					

The Union Light, Heat and Power Company
Case No. 2001-092

Statement of Gas Plant in Service
12 Months Ended

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Transmission plant:</u>					
365.1	Land and land rights					
365.2	Rights-of-way					
366.0	Structures and improvements					
367.0	Mains					
368.0	Compressor station equipment					
369.0	Measuring and regulating equipment					
370.0	Communication equipment					
371.0	Other equipment					
106.0	Completed construction - not classified					
	Total transmission plant					
	<u>Distribution plant:</u>					
374.0	Land and land rights					
375.0	Structures and improvements					
376.0	Mains					
377.0	Compressor station equipment					
378.0	Measuring and regulating equipment-general					
379.0	Measuring and regulating equipment-city gate					
380.0	Services					
381.0	Meters					
382.0	Meter installations					
383.0	House regulators					
384.0	House reg. Installations					
385.0	Industrial meas. and reg. sta. equipment					
386.0	Other property on customer's premises					
387.0	Other equipment					
106.0	Completed construction - not classified					
	Total distribution plant					

The Union Light, Heat and Power Company
Case No. 2001-092
Statement of Gas Plant in Service
12 Months Ended

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>General Plant:</u>					
389.0	Land and land rights					
390.0	Structures and improvements					
391.0	Office furniture and equipment					
392.0	Transportation equipment					
393.0	Stores equipment					
394.0	Tools, shop, and garage equipment					
395.0	Laboratory equipment					
396.0	Power operated equipment					
397.0	Communication equipment					
398.0	Miscellaneous equipment					
	Subtotal					
399.0	Other tangible property					
106.0	Completed construction - not classified					
	Total general plant					
	Total (Account 101)					
102.0	Gas plant purchased					
102.0	Gas plant sold					
103.0	Experimental gas plant unclassified					
	Total gas plant in service					

The Union Light, Heat and Power Company
Case No. 2001-092

Account 913 - Advertising Expenses
For the 12 Months Ended

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper						
2.	Magazines and other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						
8.	Amount assigned to Ky. retail						

The Union Light, Heat and Power Company
Case No. 2001-092

Account 930 - Miscellaneous General Expenses
For the 12 Months Ended

Line No.	Item (a)	Amount
		(b)
1.	Industry association dues	
2.	Stockholder and debt servicing expenses	
3.	Institutional advertising	
4.	Conservation advertising	
5.	Rate department load studies	
6.	Director's fees and expenses	
7.	Dues and subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount assigned to Ky. retail	

The Union Light, Heat and Power Company
Case No. 2001-092

Account 426 - Other Income Deductions
For the 12 Months Ended

Line No.	Item (a)	Amount (b)
1.	Donations	
2.	Civic activities	
3.	Political activities	
4.	Other	
5.	Total	

The Union Light, Heat and Power Company
Case No. 2001-092

Professional Services Expenses
For the 12 Months Ended

Line No.	(a) Item	Rate Case (b)	Annual Audit (c)	Conservation Other (d)	Total (e)
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

The Union Light, Heat and Power Company
Case No. 2001-092

Average Rates of Return
For the Calendar Years ____ through ____ and the 12 Months Ended

Line No.	Item (a)	Gas Operations (b)	Kentucky Jurisdiction (c)	Other Jurisdictions (d)
1.	Original cost net investment:			
2.	5th Year			
3.	4th Year			
4.	3rd Year			
5.	2nd Year			
6.	1st Year			
7.	Test Year			
8.	Original cost common equity:			
9.	5th Year			
10.	4th Year			
11.	3rd Year			
12.	2nd Year			
13.	1st Year			
14.	Test Year			

NOTE: Provide workpapers in support of the above calculations.

The Union Light, Heat and Power Company
Case No. 2001-092

Gas Department

Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee

Calendar Years Prior to	Production			Natural Gas Storage Terminating & Processing			Transmission			Distribution			Customer Accounts		
	No. (b)	Hrs. (c)	Wages (d)	No. (e)	Hrs. (f)	Wages (g)	No. (h)	Hrs. (i)	Wages (j)	No. (k)	Hrs. (l)	Wages (m)	No. (n)	Hrs. (o)	Wages (p)
Teat Year (a)															
5th Year															
% Change															
4th Year															
% Change															
3rd Year															
% Change															
2nd Year															
% Change															
1st Year															
% Change															
Test Year															
% Change															

Note:
(1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
(2) Show percentage increase (decrease) of each year over the prior year on lines designated above "% Change."
(3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year

The Union Light, Heat and Power Company
Case No. 2001-092

Gas Department

Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee
(Continued)

Calendar Years Prior to	Customer Service and Information			Sales			Administrative and General			Construction			Total		
	No. (q)	Hrs. (r)	Wages (s)	No. (t)	Hrs. (u)	Wages (v)	No. (w)	Hrs. (x)	Wages (y)	No. (z)	Hrs. (aa)	Wages (bb)	No. (cc)	Hrs. (dd)	Wages (ee)
Test Year (a)															
5th Year															
% Change															
4th Year															
% Change															
3rd Year															
% Change															
2nd Year															
% Change															
1st Year															
% Change															
Test Year															
% Change															

Note:
(1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
(2) Show percentage increase (decrease) of each year over the prior year on lines designated above "% Change."
(4) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year