COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

CASE NO. 2003-00433

AN ADJUSTMENT OF THE GAS AND ELECTRIC RATES, TERMS AND CONDITIONS OF LOUISVILLE GAS AND ELECTRIC COMPANY

TESTIMONY OF

DAVID H. BROWN KINLOCH

On Behalf of

THE OFFICE OF THE ATTORNEY GENERAL FOR THE COMMONWEALTH OF KENTUCKY

MARCH 2004

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TESTIMONY OF DAVID H. BROWN KINLOCH

Q1: PLEASE STATE YOUR NAME AND ADDRESS.

A1: My name is David H. Brown Kinloch and my business address is Soft Energy Associates, 414 S. Wenzel Street, Louisville, KY 40204.

Q2: FOR WHOM HAVE YOU PREPARED TESTIMONY?

A2: I have prepared this testimony for the Office of the Attorney General for the Commonwealth of Kentucky.

Q3: PLEASE STATE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A3: I have received two master's degrees from Rensselaer Polytechnic Institute (RPI) in Troy, New York. I also received two undergraduate degrees from the same

school. My master's degrees are a Master of Engineering in Mechanical Engineering and a Master of Science in Science, Technology and Values, received in 1979 and 1981 respectively. My undergraduate degrees are in Mechanical Engineering and Philosophy. Much of my master's work included preparing Electric Generation Planning studies for the Center for Technology Assessment at Rensselaer. From this work I published two technical papers with IEEE Power Generation Division, and was a contributing author on two others. I also did work on New York State's first Energy Masterplan, one of the first comprehensive long-term planning studies in the nation.

Q4: HAVE YOU PREVIOUSLY PRESENTED TESTIMONY BEFORE THIS COMMISSION?

A4: Yes, I testified in the following rate cases: Louisville Gas & Electric Co. Case No. 2000-00080, Case No. 90-158, Case No. 10064, and Case No. 9824; Kentucky Power Co. Case No. 91-066; Union Light Heat and Power Co. Case No. 92-346 and Case No. 91-370; Big Rivers Electric Corp. Case No. 9613 and Case No. 97-204; Delta Natural Gas Co. Case No. 97-066; Western Kentucky Gas Co. 95-010; East Kentucky Power Cooperative Case No. 94-336; Clark RECC Case No. 92-219; Jackson Purchase ECC Case No. 97-224; Meade County RECC Case No. 97-209; Green River EC Case No. 97-219, Henderson Union ECC Case No. 97-220, Kenergy Corp. Case No. 2003-00165 and Licking Valley RECC Case No. 98-321. I also presented testimony in cases involving each of East Kentucky Power's Cooperatives in the pass-through of rate reductions associated with Case

No. 94-336. I also testified in the Commission's reviews of LG&E's Trimble County power plant, Case No. 9934 and Case No. 9242, and the rate impact of the 25% disallowance of that project, Case No. 10320. In addition, I presented testimony in the Certificate of Convenience and Necessity cases for Kentucky Utilities, Case No. 91-115, LG&E and KU, Case No. 2002-00029, and East Kentucky Power, Case No. 92-112, Case No. 2000-056, Case No. 2000-079, Case No. 2001-053 and Case No. 2003-030. I have also testified in Fuel Adjustment Clause cases involving Louisville Gas and Electric, Case No. 96-524, and Kentucky Utilities, Case No. 96-523; and in Environmental Surcharge cases involving Kentucky Power, Case No. 96-489; Kentucky Utilities, Case No. 93-465; and Louisville Gas and Electric, Case No. 94-332. Other cases in which I presented testimony include the Kentucky Utilities' Coal Litigation Refund case, Case No. 93-113; the Big Rivers' sale of peaking capacity to Hoosier Energy case, Case No. 93-163; the Joint Application case with LG&E to establish Demand Side Management programs, Case No. 93-150; and the Louisville Gas and Electric and Kentucky Utilities merger case, Case No. 97-300, the LG&E Energy and PowerGen merger case, Case No. 2000-095; a Union Light, Heat and Power refund case, Case No. 2000-426: and the Union Light, Heat and Power generation acquisition case, Case No. 2003-0052.

Q5: WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS CASE?

A5: The Office of Attorney General asked me to review the application to adjust rates filed by Louisville Gas and Electric Co. (LG&E) in this case. Specifically, I have

reviewed the Cost of Service and Rate Design portion of the application. In my testimony, I will point out problems with the LG&E application, correct these problems, and propose revised rate designs based on these corrections.

GAS COST OF SERVICE

Q6: IN SUPPORT OF LG&E'S APPLICATION TO ADJUST GAS RATES, IT FILED A COST OF SERVICE STUDY BASED ON A TEST YEAR ENDING SEPTEMBER 30, 2003. IS THIS STUDY SIMILAR TO THE COST OF SERVICE STUDY THE COMPANY FILED IN ITS MOST RECENT GAS RATE CASE IN 2000?

A6: Yes. The Cost of Service Study filed in this case is virtually identical to the study it filed in Case No. 2000-00080, but with a few exceptions. This current study corrected some of the minor problems pointed out in the study done four years ago, such as more accurately allocating Miscellaneous Service Revenues.

However, LG&E has made one major change to its cost of service methodology that has a significant impact on the results of the study. LG&E has abandoned the traditional approach of allocating distribution mains as a group. Instead, it has proposed to break the mains into sub-groups and then allocate the sub-groups separately.

Q7: HOW DOES THIS PROPOSED CHANGE IN HOW DISTRIBUTION MAINS ARE ALLOCATED AFFECT THE STUDY RESULTS?

A7: Since there have been few changes on the LG&E gas system in the last four years, (for example there has been no dramatic change in the number of customers served), one would expect the current Cost of Service Study to produce similar results as those of the previous study. As a result of the year 2000 rate case, the Commission assigned rate increases primarily to sales customers (Rates RGS, CGS, and IGS) and left the transportation customers' rate mostly unchanged, even though some of the transportation customers such as Special Contract customers had relatively low rates of return. With these increases, one would expect these transportation customers to have even lower relative rates of return.

The surprising result of the current study is that transportation customers have very high rates of return when lower returns were to be expected. For example, Special Contract customers went from a return of 1.34% in the previous study to 21.27% in the present study even though these customers were assigned none of the rate increase in the last case. In the past four years, the system has changed little, and the customers have also changed very little. Besides sales customers receiving significant rate increases four years ago, the only major change is the methodology LG&E used to allocate distribution mains.

Q8: HOW DO YOU KNOW THAT IT IS THIS METHODOLOGY CHANGE THAT IS RESPONSIBLE FOR THE DRAMATIC CHANGE IN STUDY RESULTS?

A8: The impact of this single change can be checked by taking the LG&E Gas Cost of Service Study filed in this case, Seelye Exhibit 2, and allocating the gas mains the way LG&E did it in Case No. 2000-00080 and all previous cases. This change

back to the previously used methodology is accomplished simply by using allocator "DEM05" in place of "DEM05a", the new allocator Mr. Seelye created to sub-divide the distribution mains. Changing allocator "CUST01a" back to "CUST01" to allocate the customer portion of mains returns this aspect to the previously used methodology. By changing these allocators back to the allocators used previously, distribution mains can be allocated in a single group as had always been done previously.

In Exhibit DHBK-1, I have taken Seelye Exhibit 2 and changed these distribution main allocators, to switch the study back to the allocation methodology previously used. Exhibit DHBK-1 is the same study with the same methodology used by LG&E in Case No. 2000-00080, updated with the costs from the current test year ending September 30, 2003. No other changes have been made other than to set the distribution main allocators back to the methodology used previously. This is the study that the Company would have filed had it simply updated its previous study with current costs. It should be noted that no changes were made to the Functional Assignment portion of the study in DHBK-1, and thus it is identical to, and displayed in, Seelye Exhibit-1 in this case.

It should also be noted that while Exhibit DHBK-1 uses the rate increase proposed by LG&E as its basis, this does not mean that I am endorsing any or all of the revenue or expense adjustments proposed by LG&E. Exhibit DHBK-1 uses the LG&E proposed adjustments in order to give the Commission an apples-to-apples comparison so differences in the proposed Cost of Service Studies can

be explored. The Commission should then use the information from the Cost of Service Study and apply it to whatever overall rate increase or decrease is ultimately accepted.

Q9: HAD LG&E USED THE SAME METHODOLOGY IT HAD USED PREVIOUSLY, WOULD THE RESULTS HAVE BEEN MUCH DIFFERENT FROM WHAT IT FILED IN THIS CASE?

A9: Yes. This one change produced dramatically different results. Without changing the methodology LG&E used previously, Exhibit DHBK-1 shows that the LG&E Cost of Service Study produces a negative return for both the G-7 and Special Contract customers. This means that at current rates these two classes of customers fail to provide enough revenue to cover the cost of serving them, let alone make any contribution to fixed costs. A comparison of the two study results is listed below:

Class	Return with Previous Methodology	Return with Proposed New Methodology
RGS	2.29%	1.75%
CGS	8.00%	6.85%
IGS	7.13%	6.42%
G6	11.16%	18.26%
G7	-3.69%	3.13%
FT	8.12%	30.53%
Special Contract	-2.69%	21.27%
AAGS	1.54%	10.54%

TOTAL	3.56%	3.56%

The most dramatic difference is for the Special Contract class that would have had a negative return of –2.69%, but was increased to a positive return of 21.27% by the changed allocation methodology. These customers did not change their use and did not increase the amount they pay to LG&E. The remarkable change in return was instead achieved by simply changing the distribution main allocation methodology; nothing else.

Q10: DO YOU BELIEVE THAT THE LG&E PROPOSED CHANGE IN DISTRIBUTION MAIN ALLOCATION METHODOLOGY IS JUSTIFIED BY ANY CHANGES ON THE LG&E SYSTEM?

A10: No. There have been no significant changes on the LG&E gas system in the last four years that would justify the change in methodology proposed by the Company. In the many years I have been examining gas utility Cost of Service Studies, I have never before seen distribution mains chopped up into sub-groups to allocate them differently. The only reason I can see for such a change is to shift costs to sales customers and away from transportation customers in order to bring up the returns of transportation customers. I see no changes in the LG&E gas system or the customers that it serves that suggest such a change in methodology is needed.

Q11: DO YOU SEE ANY PROBLEMS WITH THE COMMISSION ACCEPTING THE CHANGE IN METHODOLOGY PROPOSED BY LG&E?

A11: Yes, there are many. This change would set a bad precedent. Any party might subdivide the distribution mains into different sub-groups in attempts to achieve desired results. Additional questions are raised by using sub-groups. Would results have been different had LG&E run the zero-intercept analysis on the sub-groups separately? When mains are divided into sub-groups, are there any specific mains unused by certain customers that should be excluded from their costs had pipes been divided into different sub-groups?

There is an even bigger question of fairness in this case with respect to sales customers. In previous cases, sales customers were told that they needed to take most of the rate increase to bring their rates of return up. Now that these customers have shouldered most of the burden and the higher rates that they pay have brought their returns up, the rules are changed. It is like moving the goal posts to prevent a team from scoring. Costs have gone up for LG&E. While the cost of serving all customers has gone up, LG&E wants to change the methodology used to avoid passing along any of the increased cost of serving transportation customers to those customers.

If the Commission allows LG&E to change methodologies, without any underlying justification that supports the change, the Company will be encouraged in future cases to change other methodologies to again avoid passing any increased costs on to transportation customers. It is only fair for the Commission to use the same measuring stick from one rate case to the next

instead of allowing the measuring stick to be changed each time a utility wishes to generate different results that it favors.

Q12: ARE YOU RECOMMENDING THAT THE COMMISSION BASE GAS RATE ALLOCATION BETWEEN RATE CLASSES USING THE SAME COST OF SERVICE METHODOLOGY THAT LG&E PROPOSED, AND THE COMMISSION ACCEPTED, FOUR YEARS AGO IN CASE NO. 2000-00080?

A12: Yes. I am recommending that the Commission accept the gas cost of service results based on the distribution main allocation used and accepted by this Commission in previous cases. These results can be found in Exhibit DHBK-1, and should be the starting point for rate allocation.

In the Commission's Order in Case No. 2000-00080, it stated that transportation customers need not have a rate of return as high as sales classes, as long as their rates covered expenses and some contribution was being made to fixed costs. But in this case, both the G-7 and Special Contract customers are not paying rates thigh enough to even cover their expenses, and other customers are subsidizing them. I am recommending that rates be raised so these classes are at least covering their costs.

Like LG&E's recommendation for residential electric customers, and to conform to the Commission's principle of gradualism, I am recommending that rates increases for any class should not exceed 1% more than the overall proposed rate increase. In Exhibit DHBK-2, I have compared my proposed rate increase by class to those proposed by LG&E. Below is a summary of my rate proposal:

Class	AG Proposed Increase	Percent Increase
RGS	$14,519,148	6.42%
CGS	$3,400,000	3.29%
IGS	$385,030	3.22%
G6	$0	0%
G7	$120,720	6.42%
FT	$0	0%
Special Contract	$555,500	32.95%
AAGS	$120,720	4.00%
TOTAL	$18,980,398	5.42%

For the three classes with low returns, RGS, G7 and Special Contracts, I tried to limit their increases to 6.42% or 1% above the overall percent increase. Unfortunately, at a 6.42% increase the Special Contract customers still are not covering the costs to serve them. This class requires a 32.95% increase just to cover the cost to serve them. Even with this proposed increase, this class is only covering its costs and is making no contribution to fixed costs. The remaining increase is then spread proportionally between the CGS and IGS customers. I am

proposing no increase for FT or G6 customers, since their returns are already high without increases.

GAS MONTHLY CUSTOMER CHARGE

Q13: IN THIS CASE, LG&E HAS PROPOSED TO RAISE THE MONTHLY CUSTOMER CHARGE FOR THE RESIDENTIAL CLASS ONLY? DO YOU AGREE WITH THIS PROPOSED INCREASE?

A13: No. LG&E has proposed to raise the current monthly customer charge for RGS customers from $7.00 per month to $10.80; an increase of over 54%. This comes on the heels of an increase in this charge in the year 2000 of over 50%. There are a number of problems with this proposal. Putting so much of the revenue to be collected into the fixed customer charge discourages energy conservation, since the variable penalty for wasting energy is reduced. Also, two increases of over 50% each in a span of just 4 years clearly violates the Commission's principle of gradualism.

Q14: MR. SEELYE CONTENDS THAT THIS LARGE INCREASE IS JUSTIFIED BY THE COST OF SERVICE STUDY. DO YOU AGREE?

A14: No. Mr. Seelye and I differ fundamentally concerning what costs should be collected through the fixed monthly customer charge. Mr. Seelye proposes to collect all costs he has labeled as customer related through the customer charge.

The problem with this argument is that there are some costs that are given this "customer" label that actually should be collected on a commodity basis for each customer class. A good example is Account 904, Uncollectibles. The NARUC Gas Distribution Rate Design Manual identifies this account as one that is much more likely to vary with the amount of gas sold as opposed to varying with the number of customers. It should be collected from customers as part of the commodity charge, even though it is labeled as a customer account.

Q15: IN THE COMMISSION'S ORDER IN CASE NO. 2000-00080, THE COMMISSION INDICATED IT BELIEVED COLLECTING SOME CUSTOMER LABELED COSTS ON A COMMODITY BASIS WOULD RESULT IN SHIFTING COSTS FROM ONE CLASS TO ANOTHER. IS THIS AN IMPACT OF WHAT YOU ARE DISCUSSING?

A15: Absolutely not. Collecting some costs labeled "customer" on a commodity basis is something that takes place within a class, and has no impact on the allocator used to allocate a cost between classes. With our example of Account 904, the allocation is made on a basis of actual uncollectibles. Whether this expense is collected within a class in the customer charge or in the commodity charge has no bearing on the amount of the expense allocated to other classes.

Q16: WHAT COSTS ARE PROPERLY COLLECTED WITH A MONTHLY CUSTOMER CHARGE?

A16: In the NARUC Gas Distribution Rate Design Manual, on page 12, the manual states:

> "The basis for the customer charge is that there are certain fixed costs that each customer should bear whether any gas is used at all. Examples of such costs are those associated with a service line, a regulator and a meter, recurring meter reading expenses, and administrative costs of servicing the account."

Beside Uncollectible, another cost that is given the "customer" label but clearly does not fit the NARUC description of an appropriate cost to be collected through this monthly charge is distribution mains. LG&E has included it its calculation of the charge level and it should not be included. In the version of the LG&E gas Cost of Service Study supplied electronically on CD, in the worksheet titled "Unbundled Costs," Mr. Seelye calculates the monthly customer charge without including the distribution mains. This is done under what he calls "Direct Customer Costs." This calculation still includes Account 904 expenses, which are more appropriately collected in the commodity charge.

I have made a similar calculation in Exhibit DHBK-3. The "Customer Charge Calculation" sheet is similar to Mr. Seelye's Direct Customer Charge calculations, except "Customer Accounts" are excluded. The Customer Accounts costs are calculated separately as "Mixed Customer Costs" since it contains Account 904 costs. These two are combined in Exhibit DHBK-4. In this exhibit, Account 904 costs are removed from Customer Accounts costs, and the total customer charge related costs are calculated. While there are probably other costs

that should be removed from the customer charge because they vary with the amount of commodity used, this calculation in Exhibit DHBK-4 gives the Commission an apples-to-apples comparison using the same approach employed by Mr. Seelye.

Q17: BASED ON YOUR CALCULATIONS, WHAT CUSTOMER CHARGE ARE YOU RECOMMENDING?

A17: My calculations show that with Mr. Seelye's approach, a residential gas customer charge of $9.00 per month can be justified based on the Cost of Service Study. This would amount to an increase of over 28%. Considering that this charge was raised so significantly just four years ago, I am recommending that the principle of gradualism be applied to this charge. Thus, I am recommending that the Commission accept only half of the increase calculated, which is an increase to $8.00 per month. This would still be a 14% increase, which is significantly higher than the overall increase in this case.

Q18: DO YOU HAVE ANY OTHER RECOMMENDATIONS WITH RESPECT TO THE GAS RATES PROPOSED BY LG&E?

A18: Yes. One of the major objectives LG&E has identified in this case is to simplify its rate structures. Part of this simplification is to get rid of old promotional rates that cannot be justified based on cost of service. While LG&E has proposed eliminating most of the old promotional rates, it has not proposed to eliminate the Summer Gas A/C discount. This discount was put into place years ago to

promote the use of gas during the summer when gas prices and gas demand were both low. Much has changed since this rate was established. New summer loads like peaking electric generators have reduced the differential between summer and winter gas rates. Now that the commodity cost is collected separately, the base rates no longer reflect cheaper summer pricing.

In information requests, LG&E was asked to provide calculations that showed that this discount is still justified. LG&E could not produce such calculations, and could not even provide any documentation as to how the level of the discount is calculated. Like the other old promotional rates LG&E wishes to eliminate, this promotional rate has outlived is usefulness. There are very few customers on this rate, so the impact of its elimination will be minimal. I am recommending that the Commission eliminate the Summer Gas A/C discount rider at this time.

ELECTRIC COST OF SERVICE

Q19: IN THIS CASE, MR. SEELYE CLAIMS TO HAVE RELIED HEAVILY UPON THE LG&E ELECTRIC COST OF SERVICE STUDY IN MAKING SIGNIFICANT CHANGES TO LG&E'S RATE STURCTURES. IS THERE ANY PROBLEM WITH THE ELECTRIC COST OF SERVICE STUDY PROPOSED BY LG&E?

A19: When I reviewed the LG&E electric Cost of Service Study, I found a number of problems that need to be corrected before it should be used. This study is

presented in Seelye Exhibits 18 and 19. There are a number of minor problems, such as the selection of a incorrect allocator, and one major problem. All of these problems need to be corrected.

Q20: YOU REFERRED TO ONE MAJOR PROBLEM. PLEASE DESCRIBE THIS PROBLEM.

A20: I have serious concerns about the methodology used by LG&E to allocate production and transmission costs. Mr. Seelye used a modified version of the Base-Intermediate-Peak, or BIP, method. Since the LG&E and KU systems are jointly planned and dispatched, Mr. Seelye developed his allocator based on the combined system.

In KU's last rate case, it used a Probability of Dispatch, or POD, method to allocate production costs. In LG&E's last rate case, it used the modified BIP method. Both of these methods are time-differentiated, which the Commission has said it prefers. Both of these methods were judged acceptable in their respective cases. While both were available to Mr. Seelye, he chose to use the BIP method for the combined system. In an information response, Mr. Seelye stated that both methods produce similar results and the BIP method is easier to calculate.

Q21: DO YOU AGREE WITH MR. SEELYE THAT BOTH METHODS PRODUCE SIMILAR RESULTS?

A21: No. While it is true that both methods are time differentiated, the results are very different, or at least there is a significant difference between the POD method and LG&E's modified version of the BIP method. A cursory review of the allocators in LG&E and KU's last rate cases shows this difference.

Q22: WHICH ALLOCATOR DO YOU BELIEVE IS MORE APPROPRIATE FOR THE COMBINED LG&E/KU SYSTEM, AND WHY?

A22: There have been a lot of changes in the LG&E and KU systems since each of these Companies' last rate cases. The changes include the merger of these two systems, and a change in both Companies' generation mix. At the time of each of these Companies's last rate case, its generation was made up almost entirely of baseload units, with just a few very small peaking units. Since those rate cases, a lot of new generation has been added to both systems, and it has all been peaking capacity. The combined system now has a good balance of base and peaking units. The system is so well-balanced that the Companies are now looking at adding both base and peaking units in the near future.

Base and peaking units have very different characteristics. Base units are expensive to build but have low operating costs. By contrast, peaking units are relatively inexpensive to build, but have high operating costs. The operation of these plants is also very different. A peaking unit can go from a cold start to being on-line in as little as 15 minutes. By contrast, base units take as much as 16 hours to bring on-line from a cold start. Peaking units tend to be smaller in size than base units. The output from a peaking unit is usually all or nothing, where a

base unit can be ramped down and run at just a fraction of its full output during low load hours. The modified BIP method cannot capture these differences. This weakness in the modified BIP method was not as much of a problem when almost all of the generating capacity was base load and operated alike, but the specifics of the generation mix of the current system cannot be captured by the simple modified BIP method.

The modified BIP allocation method employed by LG&E in this case is a crude tool that relies on just three inputs, summer peak, winter peak and the system minimum load. Being so simple, the modified BIP method cannot determine whether peaking units are just being used during peak period. It also cannot distinguish whether just a few large units are being used at full output to meet minimum loads or whether many units at reduced output are being used to meet minimum system loads.

To illustrate this problem, I have prepared a detailed examination of the three hours used at the three starting points in LG&E's modified BIP analysis. In Exhibit DHBK-4, I have listed the units that were actually used to meet the test year minimum load hour (May 23, 2003, hour ending 2:00 a.m.), the winter peak hour (January, 23, 2003, hour ending 8:00 p.m.) and the summer peak hour (August 27, 2003, hour ending 2:00 p.m.). Each unit that was actually dispatched during a given hour was multiplied by the seasonal capacity rating of the unit. This analysis of the actual units dispatched shows that units with a capacity rating of 3,109 MW were dispatched to meet the minimum load of 2,147 MW. The modified BIP method fails to recognize how units are actually operated, based on

start-up time and reduced loading capabilities. Because of these actual system dispatch conditions, the modified BIP method underestimated the capacity used to meet the minimum load by almost 1,000 MW. Had the figures of actual generating capacity needed during these three data point hours been used, the modified BIP method would have allocated over half of the generation to the base period instead of about one-third as used in the Cost of Service Study (Seelye Exhibit 17).

LG&E's modified BIP method is also problematic because of how it has been modified. In the NARUC Electric Utility Cost Allocation Manual, the explanation of the BIP method states:

> "The BIP method is a time-differentiated method that assigns production plant costs to three rating periods: (1) peak hours, (2) secondary peak (intermediate, or shoulder hours) and (3) base loading hours. This method is based on the concept that specific utility system generation resources can be assigned in the cost of service analysis as serving different components of load; i.e., the base, intermediate and peak load components. In the analysis, units are ranked from lowest to highest operating costs. Those with lower operating costs are assigned to all three periods, those with intermediate running costs are assigned to the intermediate and peaking periods, and those with the highest operating costs are assigned to the peak rating period only."

Q23: HOW DOES LG&E'S MODIFIED BIP METHOD VARY FROM THE BIP METHOD DESCRIBED IN THE NARUC MANUAL?

A23: There are many differences. The NARUC description talks about three rating periods, where the year is broken into base loading hours, intermediate peak hours, and peak hours. This is what LG&E has done by identifying off-peak

hours, winter peak hours, and summer peak hours. A major problem comes arises because LG&E's method assigns base period costs using the system minimum load. The NARUC manual states that base load unit costs should be allocated to all three periods. Using the system minimum load does not do this properly.

LG&E supplied data that showed the output of each generating unit during each hour of the year. When the unit outputs are summed up for each hour, and the hours are divided into the three costing periods, total generation output can be analyzed. By averaging the total generation for the hours in the three periods, generation use can be analyzed. This analysis shows that the average generation during off-peak hours was 3,737 MW, the average for winter peak hours was 4,313 MW, and the average for summer peak hours was 5,248 MW. With an average output of 3,737 MW in off-peak hours, the use by the modified BIP of 2,147 MW for the base period is obviously inadequate to assign costs to the base period.

The NARUC description of the BIP method discusses assigning specific utility system generating resources to the different components of the load based on ranking generating units from lowest to highest costs to operate. The LG&E BIP method never looks at specific generating units, never ranks the units, and never assigns specific units to cost periods. It appears that the LG&E BIP method starts correctly by defining the three rating periods, but then fails to follow any of the other steps in this method. The result is that the LG&E BIP analysis does a poor job of accurately assigning production costs to the three costing periods.

Q24: WOULD THE PROBABILITY OF DISPATCH (POD) METHOD PREVIOUSLY USED BY KU DO A BETTER JOB OF ASSIGNING PRODUCTION COSTS TO THESE THREE COSTING PERIODS?

A24: Yes. The POD method is a very accurate way to assign production costs to the three costing periods. The accuracy comes from examining exactly which units were dispatched in each hour. Then, for each unit the unit's cost is divided by the total number of hours dispatched to get a cost per hour dispatched. Then, for each hour the cost of the generation used during that hour can be totaled. When hours are then segregated into the three costing periods, the costs of the generation needed to serve that period can be totaled. From these totals, the production allocators for the three periods can be calculated.

While this method is an extremely accurate method of allocating costs, its drawback is the large volume of data needed and the large amount of analysis of the data that is required. This method typically looks at three years of data to remove any abnormalities of a given year, such as weather or plant outages. For the LG&E/KU combined system with all the individual generation units, this analysis requires the input of over one million pieces of data. This is compared to the three data points used by LG&E in its modified BIP method. When the POD method was last used by KU twenty years ago, working with and analyzing this much data was an overwhelming task. But today, with modern personal computers and advanced software, the required POD analysis has become a rather simple exercise.

The data needed to calculate the POD allocator was supplied by LG&E in a single EXCEL workbook containing four worksheets. This data was imported into a Microsoft ACCESS database. Queries were set up to assign each hour the proper costing period designation. Then data on each generating unit was queried to determine how many hours it was dispatched during each of the costing periods. A cost per hour was calculated for each unit, then multiplied by the hours dispatched in each costing period. The costing period costs for each unit were then summed to determine the total generation cost for each period. The ratio of these totals is then used as the POD production allocator. A summary of the calculation described is contained in Exhibit DHBK-6. These results show that 54.7% of production costs are allocated to the off-peak period, as opposed to 33.6% using the LG&E modified BIP method. This is similar to the KU POD results of twenty years ago when 55% of production costs were assigned to the off-peak period.

Q25: CAN THIS SAME POD ALLOCATOR BE USED TO ALLOCATE THE TRANSMISSION COSTS?

A25: While LG&E used the same modified BIP results for both the production and demand allocations, it would not be appropriate for the POD method. Since the POD method factors in the costs of each production plant, it would not be appropriate for transmission costs. Instead, I queried the production data to determine the MW loading during each hour. The MW loading for each hour of the three costing periods and a ratio of that period's loading to the total were used

to produce the transmission allocators. These calculations are contained in Exhibit DHBK-7.

Q26: YOU HAVE DESCRIBED THE MAJOR PROBLEM WITH THE LG&E STUDY AND HOW YOU CORRECTED THE PRODUCTION AND TRANSMISSION ALLOCATORS. NOW PLEASE DESCRIBE THE MINOR PROBLEMS YOU FOUND IN THE LG&E STUDY.

A26: I found additional problems in the Functional Assignment Section (Seelye Exhibit 18) of the LG&E study, and five problems with the Cost Allocation Section (Seelye Exhibit 19). With respect to the Functional Assignment, I have already described the correction of two of the problems, the allocation of Production and Transmission costs. The third problem involves how Purchase Power Demand costs were assigned. LG&E assigned this entire demand cost to the Summer Peak period. But review of the data found in LG&E's Response to the Attorney General's First Information Request, Item 277, and LG&E's Response to KIUC's First Information Request, Item 59, show that these demand charges were associated with power from OVEC. This data also shows that power was received from OVEC during every hour of the test year and that the demand invoices were for capacity charges during the given month and not for any specific hours. From this data, it is obvious that the demand charge applied to all hours, not just summer peak hours. To correct this error, I reassigned these demand charges to all three costing periods in proportion to the number of hours in those periods.

The fourth problem involves the allocator used to assign Accounts 512, 513, and 514 costs. LG&E used an energy allocator to assign these costs in the labor section, but used a production demand allocator to assign these same account costs in the O&M section. I consulted the NARUC Manual to determine that the proper allocator was the energy allocator. As such, I have corrected the allocators used for these accounts in the O&M section.

Finally, there is an error in the allocator used to assign "Materials and Supplies" costs in Working Capital. LG&E used a production demand allocator. But these are the cost of storing fuel and reactant, which are energy-related costs. I have corrected this problem by assigning these costs with the energy allocator.

Q27: WHAT ARE THE FIVE CORRECTIONS THAT NEED TO BE MADE TO THE COST ALLOCATION SECTION OF THE STUDY?

A27: The first problem is with the allocator used for Brokered Sales. LG&E allocated these costs using the energy allocator, but the item has nothing to do with the energy used by customers on the system. Instead, it is a function of the system operation and dispatch, which was allocated with a production demand allocator. To correct this problem, I have changed the allocator used for Brokered Sales at the three places where revenues and expenses are added and removed, to the production demand allocator, "PLPPT."

The second problem is where Off-System ECR Revenues are removed in the revenue adjustments. Off-system sales are allocated to the classes using the

"OSSALL" allocator. To be consistent, these revenues should be removed with the same "OSSALL" allocator, instead of the "PLPPT" allocator that was used.

A third problem is the allocation in the expense adjustments of the Adjustment for Merger Savings and the Adjustment for Merger Amortization Expenses. These two expense adjustments were allocated using a total labor allocator where the parallel adjustment to revenues were allocated using the revenue allocator R01. To be consistent, the customers who received the benefits should be the same ones who pay the associated costs. To reconcile these inconsistencies, I have changed the allocators so both revenues and associated expenses are all allocated with the R01 allocator.

There is a similar problem of mismatching with respect to the VDT. The expense Adjustment for VDT Net Savings to Shareholders was allocated using a total labor allocator, yet everywhere else that there are revenues or expenses associated with VDT, it is alocated with "VDTREV." To make this consistent, I have changed this one allocator so all VDT associated entries are allocated with the same "VDTREV" allocator.

Finally, I believe that the wrong allocator was selected to allocate Intercompany Sales. Like Off-System Sales, this is a production capacity related profit that must be corrected for the energy used to generate this electricity. Instead, LG&E used the energy allocator, which is clearly incorrect. To more accurately allocate this revenue, I have used the "OSSALL" allocator due to the similarity to off-system sales.

Q28: YOU HAVE DESCRIBED TEN CORRECTIONS THAT ARE NECESSARY FOR THE COST OF SERVICE STUDY FILED IN THIS CASE. HAVE YOU MADE THESE CHANGES TO THE STUDY FILED?

A28: Yes. In Exhibit DHBK-8 I have corrected the Functional Assignment section of the study, and in Exhibit DHBK-9 I have corrected the Cost Allocation section. Below I have compared the results of my corrected study with the results from the LG&E study:

Class	LG&E Study	AG Corrected Study
R	1.51%	2.37%
GS	8.55%	8.26%
LC Pri	1.00%	1.00%
LC Sec	6.66%	6.22%
LC-TOD Pri	5.92%	4.64%
LC-TOD Sec	5.95%	5.60%
LP Pri	5.48%	4.21%
LP Sec	8.26%	6.63%
LP-TOD Tran	5.38%	3.42%
LP-TOD Pri	3.79%	2.50%
LP-TOD Sec	6.58%	5.58%
Special Contract	5.33%	2.73%
TOTAL	4.06%	4.06%

When the corrections I have described are made to the Study, the differences in returns between the classes are reduced. For the most part, the differences in returns between the customer over-earning and those under-earning are not very great.

It should be noted that while Exhibits DHBK-8 and DHBK-9 use the rate increase proposed by LG&E as its basis, this does not mean that I am endorsing

any or all of the revenue or expense adjustments proposed by LG&E. Exhibits DHBK-8 and DHBK-9 use the LG&E proposed adjustments in order to give the Commission an apples-to-apples comparison, so differences in the proposed Cost of Service Studies can be explored. The Commission should then use the information from the Cost of Service Study and apply it to whatever overall rate increase or decrease is ultimately accepted.

Q29: ARE YOU PROPOSING AN ALTERNATIVE ALLOCATION OF RATE INCREASES FOR THE CLASSES?

A29: No. The percentage increases proposed by LG&E are about the same for the different classes. This revised study shows that there is good reason for parity among the classes with respect to the size of increase. Based on the corrected study results, I would recommend that the five classes that are under-earning be held to an increase that does not exceed 1% over the overall increase, as LG&E has proposed for the residential class.

Q30: IN THIS FILING, LG&E HAS PROPOSED TO MAKE MAJOR CHANGES IN ITS RATE DESIGN. BASED ON THE RESULTS OF YOUR COST OF SERVICE STUDY, DO YOU BELIEVE THAT THESE CHANGES ARE JUSTIFIED?

A30: Some of the proposed changes are consistent with the Cost of Service results, while other run counter to them. It is difficult to answer this question until

expenses are broken down into type. I have broken all expenses down into the following components for each rate class:

Summer Peak Period Demand
Winter Peak Period Demand
Off-Peak Period Demand
Non-Time-Differentiated Demand
Energy
Customer Charge Costs
Other Customer Costs
Mixed Customer Costs

These cost breakdowns are done in Exhibit DHBK-10. The costs from these different categories are summarized for each class in Exhibit DHBK-11. The costs summarized in this exhibit can now be used for rate design based on Cost of Service costs.

The first step is to calculate the monthly customer charges. As was described in detail in the gas section of this testimony, I have included what Mr. Seelye has titled as "Direct Customer Cost" and have not included the distribution line costs, which are inappropriate for inclusion in the Monthly customer charge. I have also excluded Account 904, Uncollectibles, from this charge. The results of these calculations can be found in Exhibit DHBK-12. While I realize that it has been some time since these charges were revised, it is also important to limit increases to a reasonable level. Relying on the Commission's principle of gradualism, I am recommending that no monthly electric customer charge be raised more than 100%. For classes where the increase justified on the Cost of Service Study results is less than 100%, the calculated Cost of Service amount is proposed. A comparison of the current charge, the charge proposed by LG&E,

and my proposed rate is also included in Exhibit DHBK-12. The Commission needs to also keep in mind that high monthly customer charges send the wrong pricing signal to customers and encourage the waste of energy. Keeping customer charges low can be considered a no-cost energy conservation program.

Q31: WHAT ARE THE OTHER RATES THAT ARE JUSTIFIED BASED ON THE COST OF SERVICE RESULTS?

A31: Rates based on calculated demand and energy component costs are calculated in Exhibit DHBK-13. When actual costs from the Cost of Service Study are combined with billing determinants, the appropriate rate design becomes evident. Some of the results may be a little surprising. For example, for the Residential and all TOD classes, costs on a per energy unit basis are slightly higher in the winter, instead of in the summer as these customers are now charged. For these classes, Seasonal rates are not justified, and thus these customers should be charged the same rate year-round. A comparison of my proposed rates, based on cost of service results, and the LG&E proposed rates, can be found in Exhibit DHBK-14. These results also show that the energy rate being proposed by LG&E for all demand metered customers is too low, and thus doesn't capture all of these costs. Another interesting result is that LG&E has failed to allocate enough of the costs to the Basic Demand for TOD customers, and as a result proposes to overcharge summer and winter demand rates.

Q32: BOTH YOU AND MR. SEELYE CLAIM THAT YOUR PROPOSED RATE STRUCTURES ARE BASED ON THE RESULTS OF THE COST OF SERVICE STUDY, HOWEVER THE RESULTING RATES ARE SO DIFFERENT. HOW IS THIS POSSIBLE?

A32: I can only speak for myself and show a direct connection between the cost in the Cost of Service Study and the calculation of the proposed rates. Mr. Seeyle was asked in Data Requests for the similar connecting links, but he failed to produce any.[1] Before the Commission accepts any of the rate design proposed by LG&E, it had better be sure what the rate design is actually based upon.

Q33: IN THIS CASE, THE COMPANY HAS PROPOSED MANY RATE STRUCTURE CHANGES TO END OLD PROMOTIONAL RATES, SIMPLIFY THE STRUCTURE AND MAKE THE RATES MORE CONSISTENT WITH KU RATES. WHAT IS YOUR OPINION OF THE PROPOSED CHANGES?

A33: In general, I believe that most of the proposed changes are positive and progressive steps. There are, though, two proposed charges that I find troublesome and that the Commission should reject. The first is the attempt to synchronize the LG&E and KU General Service tariffs. Currently, LG&E limits customer size to 200 KW, and KU limits customer size to 5,000 KW. The LG&E proposal is to set the upper limit for both Companies at 200 KW, the current

[1] See LG&E's Response to the Attorney General's Information Requests AG 1-263, AG 1-275, AG 1-305, AG 2-14, AG 2-21, and AG 2-26.

LG&E limit. I believe that this would be a mistake. The GS class is a haven for low load factor customers. The higher rates charged in this class is a testament to that fact. Setting the combined Company limit so low will remove this valuable option from many customers.

Q34: WOULDN'T IT MAKE SENSE TO GET LARGER CUSTOMERS ON TO A DEMAND METERED RATE, TO FORCE THEM TO IMPROVE THEIR LOAD FACTORS?

A34: The problem with this question is the assumption that low load factor customers could improve their load factor by simply giving them some demand pricing signals. A utility audit I conducted recently for a manufacturing company shows the problem with this line of reasoning. This company had three production facilities with two on a GS tariff, and one on a demand tariff. The one on the demand tariff was causing them significant cost problems, partly due to their low load factor. My analysis showed that there was absolutely no way to improve their load factor. They arrived in the morning, turned the equipment on, and the load was constant the entire day. The problem was, from a load factor perspective, that they only ran one shift and did not work weekends. Their load factor could never exceed 25%, not because of the way energy was used, but because they only worked one shift, five days a week. They could only improve their load factor by going to a second shift, which could never be justified for this company. Demand pricing signals will not help this type of customer, but only penalize them. The GS tariff needs to be a fall back option for as many customers

as possible. Thus, I am proposing that in synchronizing this tariff with KU, the KU upper limit of 5,000 KW be kept and applied to the LG&E GS tariff.

My other concern also applies to the GS tariff. LG&E is proposing to eliminate the Space Heating Rider. While I concur with this proposal, I am opposed to one part of the implementation. When LG&E consolidates this rider with the regular GS tariff, it proposes to charge this customer on a single rate two customer charges, because two meters are present. This makes no sense for a number of reasons. First, it was LG&E's initiative to consolidate the tariffs, not an action taken by the customer. Therefore, the customer will receive higher costs because this discount tariff is being eliminated. Adding even more to their costs is the fact that they will have two monthly customer charges. On top of that, the current space heating rider meter charge is only $2.27 per month, but LG&E wants to raise this to $18.00 per month. Finally, there are a lot of other costs in the monthly customer charge beyond the cost of the meter. A second meter charge would force these customer to pay for the same services twice. I urge the Commission to be fair with these customers and only charge them one monthly customer charge on this combined service.

Q35: DO YOU HAVE ANY RECOMMENDATIONS WITH RESPECT TO LG&E'S PROPOSED INCREASES IN VARIOUS MISCELLANEOUS CHARGES?

A35: Yes. LG&E proposes to increase the disconnect/reconnect charge from $18.50 to $23.00. This follows a large increase in this fee just four years ago. At that time the Commission said the increase was necessary since the cost of this service had

increased so much for LG&E. At that time, LG&E said itscost was $23.00. Today, LG&E also says the cost of this work is $23.00. Thus in the last four years, the cost of providing this service has not increased for LG&E. If the Commission felt that $18.50 was adequate at that time, then it should still be adequate today since this cost has not risen for LG&E. The Commission needs to keep in mind that the higher the reconnection fees, the greater the deterrent to quick reconnection. Living in a household without utilities can be very hard on a family. I am proposing that the Commission leave this fee unchanged, since the cost to LG&E has not increased, and the fee places such a burden on poor families. Now that LG&E is disconnecting so many more households, it is important that this fee not be increased.

LG&E has also proposed large increases in a Meter Testing fee and a Third Trip Inspection fee. In the past LG&E has not charged for meter tests, but now it is proposing a new $69.00 fee. The increase in the Third Trip Inspection fee is even more dramatic, from $5.00 to $135.00. While there may be a justification for charging these fees, the steep rise is tough to justify. I would urge the Commission to apply the principle of gradualism to these fees and only raise them in this case by half of the amount requested. A summary of my Miscellaneous Charge proposals can be found in Exhibit DHBK-15, along with comparison to the current fees charged and those proposed by LG&E.

Q36: DOES THIS CONCLUDE YOUR TESTIMONY?

A36: Yes it does.

I, David H. Brown Kinloch, certify that the statements contained in the foregoing testimony are true and correct to the best of my knowledge, information, and belief.

Dated this 22nd day of March, 2004.

David H. Brown Kinloch

Affirmed to and subscribed
before me, this 22nd day
of March, 2004.

Notary Public

KATHERINE O'NEILL, Notary Public
Jefferson County, State at Large, KY
My Commission Expires 1/13/2007

My Commission Expires:

Exhibit DHBK – 1

Gas Cost of Service Study

Allocation of Costs to Customers

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Plant in Service												
Procurement Expenses												
Demand	PTIS	PTISGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	PTIS	PTISGSC	COM01	-	-	-	-	-	-	-	-	-
Total Procurement Expenses				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Storage												
Demand	PTIS	PTISSD	DEM02	$ 66,157,184	$ 44,128,618	$ 19,930,867	$ 2,097,698	$ -	$ -	$ -	$ -	$ -
Commodity	PTIS	PTISSC	COM02	-	-	-	-	-	-	-	-	-
Total Storage				$ 66,157,184	$ 44,128,618	$ 19,930,867	$ 2,097,698	$ -	$ -	$ -	$ -	$ -
Transmission												
Demand	PTIS	PTISTD	DEM03	$ 14,338,771	$ 9,564,345	$ 4,319,775	$ 454,651	$ -	$ -	$ -	$ -	$ -
Commodity	PTIS	PTISTC	COM03	-	-	-	-	-	-	-	-	-
Total Transmission				$ 14,338,771	$ 9,564,345	$ 4,319,775	$ 454,651	$ -	$ -	$ -	$ -	$ -
Distribution Expenses												
Commodity	PTIS	PTISDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Structures & Equipment												
Demand	PTIS	PTISDSD	DEM04	$ 12,800,301	$ 7,062,249	$ 3,158,562	$ 325,218	$ 24,472	$ 52,763	$ 997,024	$ 1,180,012	$ 77,235

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Plant In Service (Continued)												
Distribution Mains												
Low/Medium Pressure - Demand	PTIS	PTISDMD	DEM05a	$ 189,212,640	$ 104,393,395	$ 46,689,511	$ 4,807,332	$ 361,742	$ 779,944	$ 14,737,902	$ 17,442,815	$ 1,141,686
Low/Medium Pressure - Customer	PTIS	PTISDMC	CUST01a	32,219,736	29,674,520	2,510,394	23,766	1,860	1,240	7,543	413	3,100
High Pressure - Demand	PTIS	PTISDMD	DEM05	30,606,434	16,886,343	7,552,347	777,619	58,514	126,161	2,383,956	2,821,494	184,675
High Pressure - Customer	PTIS	PTISDMC	CUST01	2,425,297	2,233,710	188,967	1,789	140	93	568	31	233
Total Distribution Mains				$ 254,464,108	$ 153,187,968	$ 56,941,218	$ 5,610,505	$ 422,257	$ 907,438	$ 17,129,969	$ 20,264,753	$ 1,329,695
Services												
Customer	PTIS	PTISSC	CUST02	$ 120,258,423	$ 110,679,462	$ 9,386,042	$ 87,372	$ 18,073	$ 11,414	$ 71,021	$ 5,040	$ 29,487
Meters												
Customer	PTIS	PTISMC	CUST03	$ 35,108,430	$ 27,133,445	$ 6,324,889	$ 356,807	$ 72,274	$ 46,183	$ 1,108,443	$ 64,389	$ 120,457
Customer Accounts												
Customer	PTIS	PTISCAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service												
Customer	PTIS	PTISCSC	CUST05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 503,127,216	$ 351,756,086	$ 100,061,352	$ 6,932,251	$ 537,076	$ 1,019,799	$ 19,306,457	$ 21,514,195	$ 1,556,875

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Rate Base												
Procurement Expenses												
Demand	NCRB	RBGSD	DEM01	$ 20,144	$ 11,114	$ 4,971	$ 512	$ 39	$ 83	$ 1,569	$ 1,857	$ 122
Commodity	NCRB	RBGSC	COM01	151,438	71,003	34,689	4,156	554	728	24,608	15,701	1,282
Total Procurement Expenses				$ 171,582	$ 82,117	$ 39,660	$ 4,667	$ 592	$ 811	$ 26,177	$ 17,557	$ 1,403
Storage												
Demand	NCRB	RBSD	DEM02	$ 65,933,041	$ 43,979,108	$ 19,863,341	$ 2,090,591	$ -	$ -	$ -	$ -	$ -
Commodity	NCRB	RBSC	COM02	895,907	577,998	270,741	28,328	3,084	4,406	6,204	5,147	7,491
Total Storage				$ 66,828,948	$ 44,557,106	$ 20,134,081	$ 2,118,919	$ 3,084	$ 4,406	$ 6,204	$ 5,147	$ 7,491
Transmission												
Demand	NCRB	RBTD	DEM03	$ 1,063,966	$ 709,694	$ 320,536	$ 33,736	$ -	$ -	$ -	$ -	$ -
Commodity	NCRB	RBTC	COM03	-	-	-	-	-	-	-	-	-
Total Transmission				$ 1,063,966	$ 709,694	$ 320,536	$ 33,736	$ -	$ -	$ -	$ -	$ -
Distribution Expenses												
Commodity	NCRB	RBDEC	COM04	$ 117,950	$ 55,302	$ 27,018	$ 3,237	$ 431	$ 567	$ 19,166	$ 12,229	$ 998
Distribution Structures & Equipment												
Demand	NCRB	RBDSD	DEM04	$ 7,921,226	$ 4,370,341	$ 1,954,617	$ 201,255	$ 15,144	$ 32,652	$ 616,990	$ 730,229	$ 47,796

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Rate Base (Continued)												
Distribution Mains												
Low/Medium Pressure - Demand	NCRB	RBDMD	DEM05a	$ 106,913,328	$ 58,986,785	$ 26,381,594	$ 2,716,350	$ 204,400	$ 440,702	$ 8,327,553	$ 9,855,945	$ 645,102
Low/Medium Pressure - Customer	NCRB	RBDMC	CUST01a	16,205,545	16,767,386	1,418,481	13,429	1,051	701	4,262	234	1,752
High Pressure - Demand	NCRB	RBDMD	DEM05	17,293,959	9,541,514	4,267,403	439,388	33,063	71,267	1,347,038	1,594,266	104,350
High Pressure - Customer	NCRB	RBDMC	CUST01	1,370,398	1,262,143	106,774	1,011	79	53	321	18	132
Total Distribution Mains				$ 143,783,231	$ 86,557,830	$ 32,174,252	$ 3,170,178	$ 238,593	$ 512,742	$ 9,679,174	$ 11,450,462	$ 751,335
Services												
Customer	NCRB	RBSC	CUST02	$ 68,869,398	$ 63,383,734	$ 5,375,183	$ 50,036	$ 10,350	$ 6,537	$ 40,672	$ 2,886	$ 16,887
Meters												
Customer	NCRB	RBMC	CUST03	$ 25,823,362	$ 19,957,508	$ 4,652,156	$ 262,443	$ 53,160	$ 35,440	$ 815,295	$ 47,360	$ 88,600
Customer Accounts												
Customer	NCRB	RBCAC	CUST04	$ 1,199,663	$ 1,078,271	$ 104,331	$ 9,494	$ 941	$ 761	$ 5,620	$ 245	$ 1,701
Customer Service												
Customer	NCRB	RBCSC	CUST05	$ 267,049	$ 240,961	$ 22,590	$ 1,917	$ 151	$ 101	$ 1,261	$ 67	$ 252
Total		RBT		$ 318,048,375	$ 220,992,883	$ 64,804,424	$ 5,855,882	$ 322,447	$ 594,017	$ 11,210,559	$ 12,266,183	$ 916,463

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Operation and Maintenance Expenses												
Procurement Expenses												
Demand	OMT	OMGSD	DEM01	$ 166,447	$ 91,833	$ 41,072	$ 4,229	$ 318	$ 686	$ 12,965	$ 15,344	$ 1,004
Commodity	OMT	OMGSC	COM01	1,251,326	586,695	266,635	34,338	4,575	6,018	203,334	129,732	10,592
Total Procurement Expenses		OMGST		$ 1,417,773	$ 678,528	$ 327,707	$ 38,567	$ 4,893	$ 6,704	$ 216,299	$ 145,076	$ 11,597
Storage												
Demand	OMT	OMSD	DEM02	$ 2,747,553	$ 1,832,692	$ 827,743	$ 87,119	$ -	$ -	$ -	$ -	$ -
Commodity	OMT	OMSC	COM02	7,402,826	4,775,958	2,237,112	234,073	25,485	36,408	51,260	42,529	61,894
Total Storage		OMST		$ 10,150,380	$ 6,608,650	$ 3,064,855	$ 321,192	$ 25,485	$ 36,408	$ 51,260	$ 42,529	$ 61,894
Transmission												
Demand	OMT	OMTD	DEM03	$ 1,221,222	$ 814,588	$ 367,912	$ 38,722	$ -	$ -	$ -	$ -	$ -
Commodity	OMT	OMTC	COM03	-	-	-	-	-	-	-	-	-
Total Transmission		OMTRT		$ 1,221,222	$ 814,588	$ 367,912	$ 38,722	$ -	$ -	$ -	$ -	$ -
Distribution Expenses												
Commodity	OMT	OMDEC	COM04	$ 974,615	$ 456,956	$ 223,250	$ 26,744	$ 3,563	$ 4,667	$ 158,370	$ 101,044	$ 8,250
Distribution Structures & Equipment												
Demand	OMT	OMDSD	DEM04	$ 2,183,864	$ 1,193,858	$ 533,948	$ 54,977	$ 4,137	$ 8,920	$ 188,645	$ 199,479	$ 13,056

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Operation and Maintenance Expenses (Continued)												
Distribution Mains												
Low/Medium Pressure - Demand	OMT	OMDMD	DEM05a	$ 9,232,274	$ 5,093,679	$ 2,278,127	$ 234,565	$ 17,651	$ 38,056	$ 719,108	$ 851,089	$ 55,706
Low/Medium Pressure - Customer	OMT	OMDMC	CUST01a	1,572,101	1,447,912	122,490	1,160	91	61	368	20	151
High Pressure - Demand	OMT	OMDMD	DEM05	1,493,383	823,937	368,503	37,942	2,855	6,156	116,321	137,669	9,011
High Pressure - Customer	OMT	OMDMD	CUST01	118,338	108,990	9,220	87	7	5	28	2	11
Total Distribution Mains				$ 12,416,096	$ 7,474,518	$ 2,778,339	$ 273,754	$ 20,603	$ 44,277	$ 835,825	$ 988,780	$ 64,880
Services												
Customer	OMT	OMSC	CUST02	$ 4,208,508	$ 3,873,287	$ 328,470	$ 3,058	$ 632	$ 399	$ 2,485	$ 176	$ 1,032
Meters												
Customer	OMT	OMMC	CUST03	$ 1,936,880	$ 1,496,912	$ 348,935	$ 19,685	$ 3,987	$ 2,658	$ 61,151	$ 3,552	$ 6,645
Customer Accounts												
Customer	OMT	OMCAC	CUST04	$ 9,912,737	$ 8,909,689	$ 862,081	$ 78,445	$ 7,772	$ 6,286	$ 46,440	$ 2,025	$ 14,057
Customer Service												
Customer	OMT	OMCSC	CUST05	$ 2,206,606	$ 1,991,047	$ 186,658	$ 15,840	$ 1,251	$ 834	$ 10,421	$ 556	$ 2,084
Total		OMTT		$ 46,608,680	$ 33,498,032	$ 9,022,154	$ 670,984	$ 72,323	$ 111,172	$ 1,550,797	$ 1,483,218	$ 183,496

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Payroll Expenses												
Procurement Expenses												
Demand	LBTOT	LBGSD	DEM01	$ 63,665	$ 35,236	$ 15,759	$ 1,623	$ 122	$ 263	$ 4,975	$ 5,888	$ 385
Commodity	LBTOT	LBGSC	COM01	480,133	225,114	108,981	13,175	1,755	2,309	78,019	49,778	4,064
Total Procurement Expenses		LBGST		$ 543,998	$ 260,350	$ 125,741	$ 14,798	$ 1,877	$ 2,572	$ 82,994	$ 55,666	$ 4,450
Storage												
Demand	LBTOT	LBSD	DEM02	$ 900,759	$ 600,831	$ 271,368	$ 28,561	$ -	$ -	$ -	$ -	$ -
Commodity	LBTOT	LBSC	COM02	1,722,808	1,111,475	520,628	54,474	5,931	8,473	11,929	9,898	14,404
Total Storage		LBST		$ 2,623,568	$ 1,712,306	$ 791,995	$ 83,035	$ 5,931	$ 8,473	$ 11,929	$ 9,898	$ 14,404
Transmission												
Demand	LBTOT	LBTD	DEM03	$ 443,894	$ 296,089	$ 133,730	$ 14,075	$ -	$ -	$ -	$ -	$ -
Commodity	LBTOT	LBTC	COM03	-	-	-	-	-	-	-	-	-
Total Transmission		LBTRT		$ 443,894	$ 296,089	$ 133,730	$ 14,075	$ -	$ -	$ -	$ -	$ -
Distribution Expenses												
Commodity	LBTOT	LBDEC	COM04	$ 385,425	$ 180,710	$ 88,287	$ 10,576	$ 1,409	$ 1,854	$ 82,630	$ 39,959	$ 3,263
Distribution Structures & Equipment												
Demand	LBTOT	LBDSD	DEM04	$ 677,570	$ 373,833	$ 167,195	$ 17,215	$ 1,295	$ 2,793	$ 52,776	$ 62,463	$ 4,088

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LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Payroll Expenses												
Distribution Mains												
Low/Medium Pressure - Demand	LBTOT	LBDMD	DEM05a	$ 2,966,226	$ 1,636,542	$ 731,937	$ 75,363	$ 5,671	$ 12,227	$ 231,041	$ 273,445	$ 17,898
Low/Medium Pressure - Customer	LBTOT	LBDMC	CUST01a	505,098	465,198	39,355	373	29	19	118	6	49
High Pressure - Demand	LBTOT	LBDMC	DEM05	479,807	264,722	118,396	12,190	917	1,976	37,373	44,232	2,895
High Pressure - Customer	LBTOT	LBDMC	CUST01	38,021	35,017	2,962	28	2	1	9	0	4
Total Distribution Mains				$ 3,989,152	$ 2,401,479	$ 892,649	$ 87,954	$ 6,620	$ 14,226	$ 268,541	$ 317,684	$ 20,845
Services												
Customer	LBTOT	LBSC	CUST02	$ 1,104,251	$ 1,016,294	$ 86,186	$ 802	$ 166	$ 105	$ 652	$ 46	$ 271
Meters												
Customer	LBTOT	LBMC	CUST03	$ 679,632	$ 525,251	$ 122,438	$ 6,907	$ 1,399	$ 933	$ 21,457	$ 1,246	$ 2,332
Customer Accounts												
Customer	LBTOT	LBCAC	CUST04	$ 2,397,152	$ 2,154,589	$ 208,473	$ 18,970	$ 1,879	$ 1,520	$ 11,230	$ 490	$ 3,399
Customer Service												
Customer	LBTOT	LBCSC	CUST05	$ 218,709	$ 197,344	$ 16,501	$ 1,570	$ 124	$ 83	$ 1,033	$ 55	$ 207
Total		LBTT		$ 13,083,351	$ 9,118,248	$ 2,635,195	$ 255,903	$ 20,701	$ 32,558	$ 513,243	$ 487,507	$ 53,258

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LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Depreciation Expenses												
Procurement Expenses												
Demand	DEPREX	DEGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	DEPREX	DEGSC	COM01	-	-	-	-	-	-	-	-	-
Total Procurement Expenses		DEGST		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Storage												
Demand	DEPREX	DESD	DEM02	$ 1,884,265	$ 1,256,856	$ 567,664	$ 59,746	$ -	$ -	$ -	$ -	$ -
Commodity	DEPREX	DESC	COM02	-	-	-	-	-	-	-	-	-
Total Storage		DEST		$ 1,884,265	$ 1,256,856	$ 567,664	$ 59,746	$ -	$ -	$ -	$ -	$ -
Transmission												
Demand	DEPREX	DETD	DEM03	$ 342,326	$ 228,341	$ 103,131	$ 10,854	$ -	$ -	$ -	$ -	$ -
Commodity	DEPREX	DETC	COM03	-	-	-	-	-	-	-	-	-
Total Transmission		DETT		$ 342,326	$ 228,341	$ 103,131	$ 10,854	$ -	$ -	$ -	$ -	$ -
Distribution Expenses												
Commodity	DEPREX	DEDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Structures & Equipment												
Demand	DEPREX	DEDSD	DEM04	$ 429,400	$ 238,911	$ 105,957	$ 10,910	$ 821	$ 1,770	$ 33,446	$ 39,585	$ 2,591

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LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Depreciation Expenses (Continued)												
Distribution Mains												
Low/Medium Pressure - Demand	DEPREX	DEDMD	DEM05a	$ 5,341,461	$ 2,947,019	$ 1,318,042	$ 135,711	$ 10,212	$ 22,018	$ 416,050	$ 492,410	$ 32,230
Low/Medium Pressure - Customer	DEPREX	DEDMC	CUST01a	909,561	837,710	70,868	671	53	35	213	12	88
High Pressure - Demand	DEPREX	DEDMD	DEM05	864,018	476,700	213,202	21,952	1,652	3,562	67,299	79,651	5,213
High Pressure - Customer	DEPREX	DEDMC	CUST01	68,466	63,057	5,335	51	4	3	16	1	7
Total Distribution Mains				$ 7,183,505	$ 4,324,486	$ 1,607,447	$ 158,384	$ 11,920	$ 25,617	$ 483,578	$ 572,073	$ 37,537
Services												
Customer	DEPREX	DESC	CUST02	$ 5,527,421	$ 5,087,144	$ 431,409	$ 4,016	$ 831	$ 525	$ 3,264	$ 232	$ 1,355
Meters												
Customer	DEPREX	DEMC	CUST03	$ 1,302,877	$ 1,006,770	$ 234,881	$ 13,239	$ 2,682	$ 1,788	$ 41,128	$ 2,389	$ 4,469
Customer Accounts												
Customer	DEPREX	DECAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service												
Customer	DEPREX	DECSC	CUST05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 16,669,595	$ 12,140,508	$ 3,050,290	$ 257,149	$ 16,254	$ 29,699	$ 561,417	$ 614,278	$ 45,953

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LGE Gas Cost of Service Study
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Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Other Taxes												
Procurement Expenses												
Demand	OTT	OTTGSD	DEM01	$ 3,902	$ 2,153	$ 963	$ 99	$ 7	$ 16	$ 304	$ 360	$ 24
Commodity	OTT	OTTGSC	COM01	29,333	13,753	6,719	805	107	141	4,766	3,041	248
Total Procurement Expenses		OTTGST		$ 33,235	$ 15,906	$ 7,682	$ 904	$ 115	$ 157	$ 5,070	$ 3,401	$ 272
Storage												
Demand	OTT	OTTSD	DEM02	$ 460,458	$ 307,138	$ 138,720	$ 14,600	$ -	$ -	$ -	$ -	$ -
Commodity	OTT	OTTSC	COM02	105,252	67,904	31,807	3,328	362	518	729	605	880
Total Storage		OTTST		$ 565,710	$ 375,042	$ 170,527	$ 17,928	$ 362	$ 518	$ 729	$ 605	$ 880
Transmission												
Demand	OTT	OTTTD	DEM03	$ 112,739	$ 75,200	$ 33,964	$ 3,575	$ -	$ -	$ -	$ -	$ -
Commodity	OTT	OTTTC	COM03	-	-	-	-	-	-	-	-	-
Total Transmission		OTTTT		$ 112,739	$ 75,200	$ 33,964	$ 3,575	$ -	$ -	$ -	$ -	$ -
Distribution Expenses												
Commodity	OTT	OTTDEC	COM04	$ 23,547	$ 11,040	$ 5,394	$ 646	$ 88	$ 113	$ 3,826	$ 2,441	$ 199
Distribution Structures & Equipment												
Demand	OTT	OTTDSD	DEM04	$ 119,128	$ 65,726	$ 29,396	$ 3,027	$ 228	$ 491	$ 9,279	$ 10,982	$ 719

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Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Other Taxes (Continued)												
Distribution Mains												
Low/Medium Pressure - Demand	OTT	OTTDMD	DEM05a	$ 1,354,345	$ 747,226	$ 334,194	$ 34,410	$ 2,589	$ 5,583	$ 105,491	$ 124,852	$ 8,172
Low/Medium Pressure - Customer	OTT	OTTDMC	CUST01a	230,622	212,404	17,969	170	13	9	54	3	22
High Pressure - Demand	OTT	OTTDMD	DEM05	219,074	120,869	54,056	5,566	419	903	17,064	20,196	1,322
High Pressure - Customer	OTT	OTTDMC	CUST01	17,360	15,988	1,353	13	1	1	4	0	2
Total Distribution Mains				$ 1,821,401	$ 1,096,487	$ 407,573	$ 40,159	$ 3,022	$ 6,495	$ 122,613	$ 145,051	$ 9,518
Services												
Customer	OTT	OTTSC	CUST02	$ 797,760	$ 734,216	$ 62,264	$ 580	$ 120	$ 76	$ 471	$ 33	$ 196
Meters												
Customer	OTT	OTTMC	CUST03	$ 254,725	$ 196,663	$ 45,689	$ 2,589	$ 524	$ 350	$ 8,042	$ 467	$ 874
Customer Accounts												
Customer	OTT	OTTCAC	CUST04	$ 146,450	$ 131,631	$ 12,736	$ 1,159	$ 115	$ 93	$ 686	$ 30	$ 209
Customer Service												
Customer	OTT	OTTCSC	CUST05	$ 13,362	$ 12,056	$ 1,130	$ 96	$ 8	$ 5	$ 63	$ 3	$ 13
Total		OTTT		$ 3,888,055	$ 2,714,167	$ 776,556	$ 70,662	$ 4,580	$ 8,298	$ 150,780	$ 163,013	$ 12,878

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LGE Gas Cost of Service Study
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Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Interest Expense												
Procurement Expenses												
Demand	INT	INTGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	INT	INTGSC	COM01	-	-	-	-	-	-	-	-	-
Total Procurement Expenses		INTGST		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Storage												
Demand	INT	INTSD	DEM02	$ 629,072	$ 419,608	$ 189,518	$ 19,946	$ -	$ -	$ -	$ -	$ -
Commodity	INT	INTSC	COM02	-	-	-	-	-	-	-	-	-
Total Storage		INTST		$ 629,072	$ 419,608	$ 189,518	$ 19,946	$ -	$ -	$ -	$ -	$ -
Transmission												
Demand	INT	INTTD	DEM03	$ 132,850	$ 88,615	$ 40,023	$ 4,212	$ -	$ -	$ -	$ -	$ -
Commodity	INT	INTTC	COM03	-	-	-	-	-	-	-	-	-
Total Transmission		INTTT		$ 132,850	$ 88,615	$ 40,023	$ 4,212	$ -	$ -	$ -	$ -	$ -
Distribution Expenses												
Commodity	INT	INTDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Structures & Equipment												
Demand	INT	INTDSD	DEM04	$ 120,612	$ 66,545	$ 29,762	$ 3,064	$ 231	$ 497	$ 9,395	$ 11,119	$ 728

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LGE Gas Cost of Service Study
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Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Interest Expense (Continued)												
Distribution Mains												
Low/Medium Pressure - Demand	INT	INTDMD	DEM05a	$ 1,820,256	$ 1,004,261	$ 449,161	$ 46,247	$ 3,480	$ 7,503	$ 141,781	$ 167,803	$ 10,983
Low/Medium Pressure - Customer	INT	INTDMC	CUST01a	309,959	285,474	24,150	229	18	12	73	4	30
High Pressure - Demand	INT	INTDMD	DEM05	294,439	162,449	72,655	7,481	563	1,214	22,934	27,143	1,777
High Pressure - Customer	INT	INTDMC	CUST01	23,332	21,489	1,818	17	1	1	5	0	2
Total Distribution Mains				$ 2,447,985	$ 1,473,693	$ 547,784	$ 53,974	$ 4,062	$ 8,730	$ 164,793	$ 194,950	$ 12,792
Services												
Customer	INT	INTSC	CUST02	$ 1,133,148	$ 1,042,889	$ 88,441	$ 823	$ 170	$ 108	$ 669	$ 47	$ 278
Meters												
Customer	INT	INTMC	CUST03	$ 330,813	$ 255,668	$ 59,597	$ 3,362	$ 681	$ 454	$ 10,444	$ 607	$ 1,135
Customer Accounts												
Customer	INT	INTCAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service												
Customer	INT	INTCSC	CUST05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 4,794,481	$ 3,347,017	$ 955,124	$ 85,383	$ 5,144	$ 9,788	$ 185,301	$ 206,723	$ 14,933

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LGE Gas Cost of Service Study
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Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Net Operating Income – Adjusted Test Period												
Operating Revenues												
Sales and Transportation *(1)*			R01	84,464,397	55,381,690	21,294,813	1,890,184	214,373	107,502	3,867,393	1,708,443	321,875
Forfeited Discounts			REVFD	$ 1,264,157	1,099,285	136,238	15,462	2,406	2,431	8,335	-	4,837
Miscellaneous Revenue		REVMSR	REVUC	643,894	413,383	189,619	21,598	3,349	3,383	8,827	3,735	6,732
Total Operating Revenues *(1)*		TOR		$ 86,372,448	$ 56,894,358	$ 21,620,670	$ 1,927,244	$ 220,127	$ 113,316	$ 3,884,555	$ 1,712,178	$ 333,443
Pro-Forma Adjustments to Revenues												
VDT Amortization and Surcredit			REVVDT	$ 231,796	$ 149,202	$ 68,382	$ 7,518	$ 1,234	$ 1,217	$ 2,953	$ 1,290	$ 2,451
Temperature Normalization		REVADJ1		(13,022)	19,079	66,427	(36,404)	(1,691)	(2,247)	(30,424)	(27,762)	(3,938)
Year-End Customer Adjustment		REVADJ2		(56,581)	114,237	(113,425)	18,710	(988)		(75,115)		(988)
Rate Switching and Plant Closings		REVADJ3		(41,331)		8,682		(63,851)		13,838		(63,851)
Removal of DSM Revenues			REVADJ4	(1,526,197)	(1,041,359)	(458,399)	-	(4,917)	-	(21,522)	-	(4,917)
Total Revenue Adjustments				$ (1,405,335)	$ (758,841)	$ (426,333)	$ (10,176)	$ (70,213)	$ (1,030)	$ (110,270)	$ (26,472)	$ (71,243)
Total Adjusted Revenue				$ 84,967,113	$ 56,135,517	$ 21,192,337	$ 1,917,068	$ 149,915	$ 112,286	$ 3,774,285	$ 1,685,705	$ 262,201
Expenses												
Operation and Maintenance Expenses *(2)*				$ 46,608,680	$ 33,498,032	$ 9,022,154	$ 870,984	$ 72,323	$ 111,172	$ 1,550,797	$ 1,483,218	$ 183,496
Depreciation and Amortization Expenses				16,669,595	12,140,508	3,050,290	257,149	16,254	29,699	561,417	614,278	45,953
Other Taxes				3,888,055	2,714,167	776,556	70,662	4,580	8,298	150,780	163,013	12,878
Total Operating Expenses		TOE		$ 67,166,330	$ 48,352,706	$ 12,849,000	$ 1,198,795	$ 93,157	$ 149,169	$ 2,262,993	$ 2,260,510	$ 242,326

(1) "As Billed" Revenues excluding ($221,622,896) Gas Supply (GSC) Revenues
(2) Operation and Maintenance Expenses excluding ($220,151,701) Gas Supply Costs and including $858,872 of the pro forma adjustments to the test period.

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Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Net Operating Income – Adjusted Test Period (Cont.)												
Pro-Forma Adjustments to Expenses												
Eliminate DSM Expenses		EXADJ1	REVADJ4	(1,527,223)	(1,042,059)	(458,707)	-	(4,920)	-	(21,537)	-	(4,920)
Year-End Customer Adjustment		EXADJ2	REVADJ2	(16,901)	34,122	(33,880)	5,589	(295)	-	(22,437)	-	(295)
Depreciation Expenses		EXADJ3	DET	1,805,684	1,169,424	293,816	24,770	1,566	2,861	54,078	59,170	4,426
Labor Adjustment		EXADJ4	LBTT	241,612	168,646	48,739	4,733	383	602	9,493	9,017	985
Medical Expenses Adjustment *(see Func Assignment)*		EXADJ5										
Pensions/Post Retirement Benefits Adjmt. *(see Funct Assig)*		EXADJ6										
Eliminate Advertising Expenses *(see Func Assign)*		EXADJ7										
Rate Case Expenses		EXADJ8	OMTT	217,131	156,054	42,031	4,056	337	518	7,225	6,910	855
Eliminate Amort. One-Utility Costs *(see Func Assign))*		EXADJ9										
Normalize 925 Injuries/Damages Adjmt. *(See Func Assign)*		EXADJ10										
VDT Net Savings to Shareholders Adjmt.		EXADJ11	LBTT	1,515,000	1,057,473	305,612	29,878	2,401	3,776	59,522	56,538	6,177
IT Staff Reduction Adjustment		EXADJ12	LBTT	(113,585)	(79,283)	(22,913)	(2,225)	(180)	(283)	(4,463)	(4,239)	(463)
Office Lease Expense Adjustment		EXADJ13	LBTT	478,061	333,688	96,436	9,365	758	1,191	18,782	17,841	1,949
Storage Field Losses & Purification Adjmt. *(see See Func Assign*		EXADJ14										
VDT Amortization and Surcredit		EXADJ15	REVVDT	(141,372)	(90,998)	(41,706)	(4,585)	(763)	(742)	(1,801)	(767)	(1,495)
Total Expense Adjustments		ADJTOT		$ 2,256,407	$ 1,707,066	$ 229,429	$ 71,382	$ (704)	$ 7,923	$ 98,864	$ 144,449	$ 7,219
Net Income Before Income Taxes				$ 15,542,375	$ 6,075,745	$ 8,113,908	$ 648,891	$ 57,482	$ (44,806)	$ 1,412,429	$ (719,253)	$ 12,656
Income Taxes			TXINC	$ 4,292,351	1,020,893	2,931,359	229,587	21,482	(22,907)	501,783	(389,846)	(1,425)
Net Operating Income (Pro-Forma)		TOM		$ 11,250,024	$ 5,054,851	$ 5,182,549	$ 417,305	$ 35,980	$ (21,899)	$ 910,646	$ (329,407)	$ 14,081
Unadjusted Net Cost Rate Base				$ 316,046,375	$ 220,992,863	$ 64,804,424	$ 5,855,882	$ 322,447	$ 594,017	$ 11,210,559	$ 12,266,183	$ 916,483
Rate Base Adjustments			DET	$ -	-	-	-	-	-	-	-	-
Net Cost Rate Base				$ 316,046,375	$ 220,992,863	$ 64,804,424	$ 5,855,882	$ 322,447	$ 594,017	$ 11,210,559	$ 12,266,183	$ 916,483
Rate of Return – Pro-Forma				3.56%	2.29%	8.00%	7.13%	11.16%	-3.69%	8.12%	-2.69%	1.54%

Note: $858,872 of the Pro Forma Test Period Expense Adjustments are Functionalized in Exhibit 1.

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Net Operating Income -- Adjusted For Increase												
Test Year Operating Income				$ 11,250,024	$ 5,054,851	$ 5,182,549	$ 417,305	$ 35,980	$ (21,899)	$ 910,646	$ (329,407)	$ 14,081
Proposed Increase				$ 18,980,398	$ 14,519,148	$ 3,400,000	$ 365,030	$ -	$ 120,720	$ -	$ 555,500	$ 120,720
Increase in Miscellaneous Charges - Disc/Recon			REVFD	12,006	10,440	1,294	147	23	23	79	-	46
Increase in Miscellaneous Charges - Other			REVUC	112,194	72,029	33,040	3,763	584	590	1,538	651	1,173
Incremental Income Taxes				7,787,684	5,952,116	1,399,951	158,545	247	49,459	659	226,706	49,706
Net Operating Income Adjusted for Increase				22,566,938	13,704,353	7,216,931	647,700	36,339	49,975	911,604	38	86,313
Net Cost Rate Base (Same as Above)				$ 316,046,375	$ 220,992,863	$ 64,804,424	$ 5,855,882	$ 322,447	$ 594,017	$ 11,210,559	$ 12,266,183	$ 916,463
Rate of Return -- Proposed				7.14%	6.20%	11.14%	11.06%	11.27%	8.41%	8.13%	0.00%	9.42%

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Allocation Factors												
Commodity												
Procurement Expenses		COM01		51,631,371	24,301,580	11,872,746	1,422,303	189,489	249,256	8,422,337	5,373,660	438,745
					0.468859	0.229065	0.027441					
Storage		COM02		29,850,522	19,258,162	9,020,738	943,858	102,765	146,809	206,698	171,492	249,574
Transmission		COM03		29,850,522	19,258,162	9,020,738	943,858	102,765	146,809	206,698	171,492	249,574
Distribution		COM04		51,631,371	24,301,580	11,872,746	1,422,303	189,489	249,256	8,422,337	5,373,660	438,745
Adjusted Deliveries				50,462,077	23,678,990	11,504,939	1,409,035	185,781	244,029	8,184,029	5,255,275	429,610
Demand												
Procurement Expenses		DEM01		629,947	347,558	155,444	16,005	1,204	2,597	49,067	58,072	3,801
Storage		DEM02		12,700,000	8,471,241	3,826,070	402,689	-	-	-	-	-
					0.667027	0.301265	0.031708					
Transmission		DEM03		12,700,000	8,471,241	3,826,070	402,689	-	-	-	-	-
Distribution Structures		DEM04		629,947	347,558	155,444	16,005	1,204	2,597	49,067	58,072	3,801
High Pressure Distribution Mains		DEM05		629,947	347,558	155,444	16,005	1,204	2,597	49,067	58,072	3,801
Low/Medium Pressure Distribution Mains		DEM05a		629,947	347,558	155,444	16,005	1,204	2,597	49,067	58,072	3,801
Customer												
High Pressure Distrib Mains (yr-end cust.)		CUST01		311,815	287,183	24,295	230	18	12	73	4	30
Low/Med Pres. Distrib Mains (yr-end cust.)		CUST01a		311,815	287,183	24,295	230	18	12	73	4	30
Services		CUST02		120,258,423	110,679,462	9,386,042	87,372	18,073	11,414	71,021	5,040	29,487
Meters		CUST03		35,108,430	27,133,445	6,324,889	356,807	72,274	48,183	1,108,443	64,389	120,457
Customer Count (Average)				311,352	286,590	24,425	228	18	12	75	4	30
Customer Accounts		CUST04		6,416,144	5,766,908	557,993	50,774	5,030	4,069	30,059	1,311	9,099
Customer Service		CUST05		317,618	286,590	26,868	2,280	180	120	1,500	80	300
Forfeited Discounts		REVFD		1.000000	0.869580	0.107770	0.012231	0.001903	0.001923	0.006593	-	0.003826

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Allocation Factors Continued												
Taxable Income Actual												
Net Income Before Income Tax		NIBIT		$ 15,542,375	$ 6,075,745	$ 8,113,908	$ 646,691	$ 57,462	$ (44,806)	$ 1,412,429	$ (719,253)	$ 12,656
Interest Expense		INT		$ 4,794,481	$ 3,347,017	$ 955,124	$ 85,383	$ 5,144	$ 9,788	$ 185,301	$ 206,723	$ 14,933
Interest Adjustment				$ 374,675	261,560	74,640	6,672	402	765	14,481	16,155	1,167
Taxable Income		TXINC		$ 10,373,219	$ 2,467,168	$ 7,084,144	$ 554,636	$ 51,916	$ (55,359)	$ 1,212,647	$ (942,131)	$ (3,443)
Total Distribution Expense		DISTRT		$ 21,699,963	$ 14,485,532	$ 4,212,942	$ 378,218	$ 32,923	$ 60,941	$ 1,226,376	$ 1,293,032	$ 93,864
Meter Cost				35,108,430	27,133,445	6,324,889	356,607	72,274	48,183	1,108,443	84,389	120,457
					0.772847	0.180153	0.010163	0.002059	0.001372	0.031572	0.001634	0.003431
Number of Customers				311,815	287,183	24,295	230	18	12	73	4	30
Services Cost				120,256,423	110,679,462	9,386,042	87,372	18,073	11,414	71,021	5,040	29,487
					0.920347	0.078049	0.000727	0.000150	0.000095	0.000591	0.000042	0.000245
Actual Revenue		REVUC		294,515,343	189,080,204	86,731,073	9,878,763	1,531,769	1,547,480	4,037,612	1,708,443	3,079,249
DSM Allocation		REVADJ4		(1,515,759)	(1,034,237)	(455,264)		(4,883)		(21,375)		(4,883)
VDT Revenue		REVVDT		(1,236,131)	(795,671)	(364,672)	(40,091)	(6,580)	(6,492)	(15,746)	(6,879)	(13,072)
				231,796	149,202	68,382	7,518	1,234	1,217	2,953	1,290	2,451

Exhibit DHBK – 2

Gas Rate Case

Comparison of Proposed Rate Increases

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study

Comparison of Proposed Rate Increases

PROPOSED GAS INCREASE

	Cost of Service Return Before Increase	LG&E Proposed Increase	Percent Increase	Percent of Total Increase	Cost of Service Return After Increase	AG Proposed Increase	Percent Increase	Percent of Total Increase	Cost of Service Return After Increase
Rate RGS	2.29%	$17,187,777	7.60%	90.56%	6.92%	$14,519,148	6.42%	76.50%	6.20%
Rate CGS	8.00%	$1,593,870	1.54%	8.40%	9.49%	$3,400,000	3.29%	17.91%	11.14%
Rate IGS	7.13%	$198,751	1.66%	1.05%	9.18%	$385,030	3.22%	2.03%	11.06%
Rate G6	11.16%	0	0	0.00%	5.12%	$0	0.00%	0.00%	11.27%
Rate G7	-3.69%	0	0	0.00%	-0.29%	$120,720	6.42%	0.64%	8.41%
Rate FT	8.12%	0	0	0.00%	8.13%	$0	0.00%	0.00%	8.13%
Special Contracts	-2.69%	0	0	0.00%	-2.68%	$555,500	32.95%	2.93%	0.00%
Rate AAGS (Proposed)	1.54%	0	0	0.00%	1.62%	$120,720	4.00%	0.64%	9.42%
TOTAL	3.56%	$18,980,398	5.42%	100.00%	7.14%	$18,980,398	5.42%	100.00%	7.14%

Exhibit DHBK – 3

Gas Cost of Service Study

Division of Customer Costs by Types

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Customer Charge Costs

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Net Cost Rate Base												
Services	NCRB	RBSC	CUST02	$ 68,869,398	$ 63,383,734	$ 5,375,183	$ 50,036	$ 10,350	$ 6,537	$ 40,672	$ 2,886	$ 16,887
Meters	NCRB	RBMC	CUST03	$ 25,823,362	$ 19,957,508	$ 4,652,156	$ 262,443	$ 53,160	$ 35,440	$ 815,295	$ 47,360	$ 88,600
Customer Service	NCRB	RBCSC	CUST05	$ 267,049	$ 240,961	$ 22,590	$ 1,917	$ 151	$ 101	$ 1,261	$ 67	$ 252
Total Customer Charge Rate Base		RBT		$ 94,959,809	$ 83,582,203	$ 10,049,929	$ 314,396	$ 63,661	$ 42,078	$ 857,228	$ 50,314	$ 105,739
Rate of Return				7.14%	6.20%	11.14%	11.06%	11.27%	8.41%	8.13%	0.00%	9.42%
Customer Charge Return				$ 6,780,499	$ 5,183,154	$ 1,119,208	$ 34,774	$ 7,174	$ 3,540	$ 69,707	$ 0	$ 9,959
Operation and Maintenance Expenses												
Services	OMT	OMSC	CUST02	$ 4,208,508	$ 3,873,287	$ 328,470	$ 3,058	$ 632	$ 399	$ 2,485	$ 176	$ 1,032
Meters	OMT	OMMC	CUST03	$ 1,936,880	$ 1,496,912	$ 348,935	$ 19,685	$ 3,987	$ 2,658	$ 61,151	$ 3,552	$ 6,645
Customer Service	OMT	OMCSC	CUST05	$ 2,206,606	$ 1,991,047	$ 186,658	$ 15,840	$ 1,251	$ 834	$ 10,421	$ 556	$ 2,084
Depreciation Expenses												
Services	DEPREX	DESC	CUST02	$ 5,527,421	$ 5,087,144	$ 431,409	$ 4,016	$ 831	$ 525	$ 3,264	$ 232	$ 1,355
Meters	DEPREX	DEMC	CUST03	$ 1,302,677	$ 1,006,770	$ 234,681	$ 13,239	$ 2,682	$ 1,788	$ 41,128	$ 2,389	$ 4,469
Customer Service	DEPREX	DECSC	CUST05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes												
Services	OTT	OTTSC	CUST02	$ 797,760	$ 734,216	$ 62,264	$ 580	$ 120	$ 76	$ 471	$ 33	$ 196
Meters	OTT	OTTMC	CUST03	$ 254,725	$ 196,863	$ 45,889	$ 2,589	$ 524	$ 350	$ 8,042	$ 467	$ 874
Customer Service	OTT	OTTCSC	CUST05	$ 13,362	$ 12,056	$ 1,130	$ 96	$ 8	$ 5	$ 63	$ 3	$ 13
Income Taxes			TXINC	1,289,686.90	386,114.34	454,597.87	12,326.25	4,241.30	(1,622.65)	38,369.42	(1,599.08)	(164.40)
Total Customer Charge Expenses Before Adjustment				$ 17,537,625	$ 14,784,410	$ 2,094,035	$ 71,428	$ 14,278	$ 5,011	$ 165,396	$ 5,810	$ 16,504
Expense Adjustment				$ 589,687	$ 521,956	$ 37,391	$ 4,253	$ (108)	$ 266	$ 7,226	$ 371	$ 492
Incremental Income Taxes				$ 2,339,900	$ 2,251,163	$ 217,106	$ 8,512	$ 49	$ 3,503	$ 50	$ 930	$ 5,735
Total Customer Charge Expenses				$ 20,467,212	$ 17,557,528	$ 2,348,531	$ 84,193	$ 14,217	$ 8,781	$ 172,672	$ 7,111	$ 22,731
Customer Charge Return				$ 6,780,499	$ 5,183,154	$ 1,119,208	$ 34,774	$ 7,174	$ 3,540	$ 69,707	$ 0	$ 9,959
TOTAL CUSTOMER CHARGE COSTS				$ 27,247,711	$ 22,740,682	$ 3,467,740	$ 118,967	$ 21,391	$ 12,321	$ 242,379	$ 7,111	$ 32,689

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study
12 Months Ended September 30, 2003

Mixed Customer Costs

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off-Peak (G-6)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Net Cost Rate Base												
Customer Accounts	NCRB	RBCAC	CUST04	$ 1,199,663	$ 1,078,271	$ 104,331	$ 9,494	$ 941	$ 761	$ 5,620	$ 245	$ 1,701
Total Mixed Customer Rate Base		RBT		$ 1,199,663	$ 1,078,271	$ 104,331	$ 9,494	$ 941	$ 761	$ 5,620	$ 245	$ 1,701
Rate of Return				7.14%	6.20%	11.14%	11.06%	11.27%	8.41%	8.13%	0.00%	9.42%
Mixed Customer Return				$ 85,661	$ 66,866	$ 11,619	$ 1,050	$ 106	$ 64	$ 457	$ 0	$ 160
Operation and Maintenance Expenses												
Customer Accounts	OMT	OMCAC	CUST04	$ 9,912,737	$ 8,909,689	$ 862,081	$ 78,445	$ 7,772	$ 6,286	$ 46,440	$ 2,025	$ 14,057
Depreciation Expenses												
Customer Accounts	DEPREX	DECAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes												
Customer Accounts	OTT	OTTCAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	16,293.10	4,981.16	4,719.31	372.21	62.66	(29.34)	251.57	(7.79)	(2.65)
Total Mixed Customer Expenses Before Adjustment				$ 9,929,030	$ 8,914,670	$ 866,800	$ 78,817	$ 7,834	$ 6,257	$ 46,692	$ 2,017	$ 14,055
Expense Adjustment				$ 333,855	$ 314,728	$ 15,477	$ 4,693	$ (59)	$ 332	$ 2,040	$ 129	$ 419
Incremental Income Taxes				$ 29,561	$ 29,042	$ 2,254	$ 257	$ 1	$ 63	$ 0	$ 5	$ 92
Total Mixed Customer Expenses				$ 10,292,446	$ 9,258,439	$ 884,532	$ 83,767	$ 7,776	$ 6,652	$ 48,732	$ 2,150	$ 14,566
Mixed Customer Return				$ 85,661	$ 66,866	$ 11,619	$ 1,050	$ 106	$ 64	$ 457	$ 0	$ 160
TOTAL MIXED CUSTOMER COSTS				$ 10,378,107	$ 9,325,306	$ 896,150	$ 84,817	$ 7,882	$ 6,716	$ 49,189	$ 2,150	$ 14,726

Exhibit DHBK – 4

Gas Cost of Service Study

Customer Charge Calculation

OFFICE OF THE ATTORNEY GENERAL

LGE Gas Cost of Service Study

Customer Charge Calculation

Description	Ref	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)
COSTS FROM CUSTOMER CHARGE COSTS		$ 27,247,711	$ 22,740,682	$ 3,467,740	$ 118,967
ALLOCATION OF CUSTOMER ACCOUNTS COSTS		$ 8,416,015	$ 7,562,258	$ 726,724	$ 68,782
Minus: Misc. Revenues & VDT Billing Credits		$ (318,908)	$ (326,230)	$ 6,887	$ 271
TOTAL CUSTOMER CHARGE COSTS		$ 35,344,818	$ 29,976,709	$ 4,201,350	$ 188,020
Customer Billings		3,629,603	3,332,464	293,103	2,733
Monthly Customer Charge Justified			$ 9.00	$ 14.33	$ 68.80
CURRENT CUSTOMER CHARGE			$ 7.00	$ 16.50	$ 16.50
				$ 117.00	$ 117.00
CUSTOMER CHARGE PROPOSED BY LG&E			$ 10.80	No Change	No Change
Percent Increase			54.29%		
Percent Increase Justified Base on Cost in Base Rates			28.51%	No Change	No Change
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL			$ 8.00	No Change	No Change
Percent Increase			14.29%		

Exhibit DHBK – 5

Electric Cost of Service Study

BIP Method Using Actual Unit Data

BASE-INTERMEDIATE-PEAK DEMAND ALLOCATOR

BASED ON UNIT MW CAPACITIES

UNIT	BASE Minimum Load 05/23/03 Hour Ending 2:00 Units Dispatched	INTERMEDIATE Winter Peak 01/23/03 Hour Ending 20:00 Units Dispatched	PEAK Summer Peak 08/27/03 Hour Ending 14:00 Units Dispatched	Unit Winter MW	Unit Summer MW	BASE Minimum Load Unit MW	INTERMEDIATE Winter Peak Unit MW	PEAK Summer Peak Unit MW
BR1	1	1	1	97	104	97	97	104
BR10	0	1	0	132	130	0	132	0
BR11	0	1	0	132	130	0	132	0
BR2	1	1	1	167	168	167	167	168
BR3	1	1	1	433	429	433	433	429
BR5	0	1	0	137	134	0	137	0
BR6	0	0	1	168	154	0	0	154
BR7	0	1	1	168	154	0	168	154
BR8	0	1	0	132	130	0	132	0
BR9	0	1	0	132	130	0	132	0
C11	0	0	0	14	14	0	0	0
C4	1	1	1	155	155	155	155	155
C5	0	1	1	168	168	0	168	168
C6	0	1	1	240	240	0	240	240
D123	0	1	0	24	24	0	24	0
FALL	0	1	1	32	48	0	32	48
GH1	1	1	1	502	509	502	502	509
GH2	1	1	1	492	494	492	492	494
GH3	0	1	1	490	496	0	490	496
GH4	1	1	1	482	467	482	482	467
GR12	0	1	0	44	44	0	44	0
GR3	0	0	1	71	68	0	0	68
GR4	0	1	0	107	100	0	107	0
H123	0	0	0	36	36	0	0	0
M1	1	1	1	309	308	309	309	308
M2	0	0	1	308	306	0	0	306
M3	0	1	1	397	391	0	397	391
M4	1	1	1	492	480	492	492	480
P11	0	0	0	13	12	0	0	0
P12	0	0	0	28	23	0	0	0
P13	0	0	1	175	158	0	0	158
PINE	0	0	0	0	0	0	0	0
T1	0	1	1	515	515	0	515	515
T5	0	0	1	174	155	0	0	155
T6	0	0	1	174	155	0	0	155
TY12	0	0	0	63	58	0	0	0
TY3	0	1	1	72	71	0	72	71
W7	0	0	0	13	11	0	0	0
W8	0	0	0	13	11	0	0	0
ZN	0	0	0	16	14	0	0	0
				7,317	7,194	3,129	6,051	6,193
						Base	Intermediate	Peak
				BIP Allocators		50.5248%	33.8745%	15.6007%

Exhibit DHBK – 6

Electric Cost of Service Study

Calculation of POD Allocators

PROBABILITY OF DISPATCH DEMAND ALLOCATOR

HOURS OF UNIT DISPATCH PER COSTING PERIODS

UNIT	2003 Off-Peak Dispatch Hours	2003 Winter Peak Dispatch Hours	2003 Summer Peak Dispatch Hours	2002 Off-Peak Dispatch Hours	2002 Winter Peak Dispatch Hours	2002 Summer Peak Dispatch Hours	2001 Off-Peak Dispatch Hours	2001 Winter Peak Dispatch Hours	2001 Summer Peak Dispatch Hours
BR1	4,834	2,222	923	4,968	2,216	946	4,883	2,294	907
BR10	23	57	3	68	67	225	84	110	129
BR11	11	40	10	43	50	140	39	86	84
BR2	4,624	1,975	924	4,262	1,792	934	3,890	1,947	597
BR3	4,640	2,067	935	4,392	1,816	904	4,586	2,019	923
BR5	7	30	8	204	316	396	144	143	430
BR6	29	87	90	237	233	481	8	54	30
BR7	25	43	94	145	314	305	154	135	247
BR8	33	72	10	152	127	311	152	309	264
BR9	24	42	2	86	89	263	97	186	203
C11	3	2	0	0	12	3	0	17	22
C4	4,640	2,279	830	4,883	2,279	933	4,433	2,191	861
C5	4,454	2,047	926	4,548	2,173	896	4,314	1,774	913
C6	4,721	2,131	888	2,829	2,290	37	4,312	2,006	893
D123	2,502	1,694	554	1,858	1,592	30	830	739	0
FALL	3,468	1,391	738	3,947	1,607	825	4,952	2,223	913
GH1	4,818	2,099	935	4,394	1,983	835	4,880	2,169	914
GH2	4,849	2,268	935	4,512	2,225	808	4,607	2,135	946
GH3	3,788	1,655	871	4,984	2,217	936	4,819	2,137	937
GH4	4,636	1,985	957	3,659	1,378	895	5,020	2,409	913
GR12	911	591	0	1,340	168	498	1,316	655	313
GR3	3,113	1,597	569	2,497	1,075	604	3,999	2,024	790
GR4	2,885	1,179	620	3,875	1,940	858	4,093	2,087	883
H123	0	0	0	0	0	6	1	0	7
M1	4,664	2,198	931	4,329	1,912	892	4,396	2,062	841
M2	4,190	1,784	932	4,686	2,149	867	4,412	1,909	939
M3	4,748	2,212	957	4,273	1,904	869	4,769	2,293	899
M4	4,359	1,984	829	4,292	2,044	873	3,868	1,555	906
P11	0	5	0	0	0	0	1	2	18
P12	0	0	0	0	0	8	0	2	16
P13	43	82	155	197	162	536	74	41	338
PINE	0	0	0	1	0	0	2,061	1,516	702
T1	4,684	2,026	936	4,724	2,384	797	4,377	1,855	891
T5	62	90	232	228	65	524	0	0	0
T6	48	81	180	190	59	544	0	0	0
TY12	359	0	0	362	0	0	266	0	14
TY3	3,289	1,418	818	3,341	1,516	853	3,506	1,667	792
W7	0	0	0	0	3	1	1	5	2
W8	0	0	0	0	2	2	0	3	5
ZN	1	0	4	0	2	5	3	5	20

PROBABILITY OF DISPATCH DEMAND ALLOCATOR

CALCULATION OF UNIT COST BY COSTING PERIOD

UNIT	Total Off-Peak Dispatch Hours	Total Winter Peak Dispatch Hours	Total Summer Peak Dispatch Hours	Total Dispatch Hours	Plant Cost $	Plant Per Hour Cost $	Off-Peak Plant Cost $	Winter Peak Plant Cost $	Summer Peak Plant Cost $
BR1	14,685	6,732	2,776	24,193	45,247,316	1,870	27,464,838	12,590,623	5,191,855
BR10	175	234	357	766	27,720,786	36,189	6,333,078	8,468,230	12,919,479
BR11	93	176	234	503	42,757,087	85,004	7,905,386	14,960,730	19,890,971
BR2	12,776	5,714	2,455	20,945	38,238,854	1,826	23,324,879	10,431,932	4,482,043
BR3	13,618	5,902	2,762	22,282	116,091,020	5,210	70,950,880	30,749,897	14,390,243
BR5	355	489	834	1,678	44,407,281	26,464	9,394,866	12,941,097	22,071,318
BR6	274	374	601	1,249	60,676,456	48,580	13,310,928	18,168,931	29,196,597
BR7	324	492	646	1,462	62,080,069	42,462	13,757,827	20,891,514	27,430,728
BR8	337	508	585	1,430	27,638,671	19,328	6,513,449	9,818,493	11,306,729
BR9	207	317	468	992	36,697,794	36,994	7,657,705	11,727,017	17,313,072
C11	3	31	25	59	2,798,451	47,431	142,294	1,470,373	1,185,784
C4	13,956	6,749	2,624	23,329	62,890,756	2,696	37,622,847	18,194,081	7,073,828
C5	13,316	5,994	2,735	22,045	73,583,952	3,338	44,447,444	20,007,358	9,129,150
C6	11,862	6,427	1,818	20,107	122,310,986	6,083	72,156,608	39,095,475	11,058,903
D123	5,190	4,025	584	9,799	9,914,306	1,012	5,251,071	4,072,363	590,872
FALL	12,367	5,221	2,476	20,064	9,727,502	485	5,995,814	2,531,264	1,200,423
GH1	14,092	6,251	2,684	23,027	138,894,035	6,032	84,999,989	37,704,721	16,189,325
GH2	13,968	6,628	2,689	23,285	144,169,095	6,192	86,482,882	41,037,267	16,648,946
GH3	13,591	6,009	2,744	22,344	276,892,827	12,392	168,423,309	74,465,136	34,004,382
GH4	13,315	5,772	2,765	21,852	271,961,803	12,446	165,713,500	71,836,149	34,412,154
GR12	3,567	1,414	811	5,792	20,081,091	3,467	12,366,929	4,902,393	2,811,769
GR3	9,609	4,696	1,963	16,268	16,872,163	1,037	9,965,860	4,870,401	2,035,902
GR4	10,853	5,206	2,361	18,420	35,240,942	1,913	20,763,841	9,960,062	4,517,039
H123	1	0	13	14	5,296,000	378,286	378,286	0	4,917,714
M1	13,389	6,172	2,664	22,225	130,303,144	5,863	78,498,483	36,185,872	15,618,789
M2	13,288	5,842	2,738	21,868	113,759,971	5,202	69,125,777	30,390,788	14,243,406
M3	13,790	6,409	2,725	22,924	186,055,701	8,116	111,922,357	52,016,707	22,116,637
M4	12,519	5,583	2,608	20,710	407,760,754	19,689	246,487,536	109,924,109	51,349,109
P11	1	7	18	26	1,800,462	69,249	69,249	484,740	1,246,474
P12	0	2	24	26	3,162,286	121,626	0	243,253	2,919,033
P13	314	285	1,029	1,628	63,892,328	39,246	12,323,213	11,185,082	40,384,033
PINE	2,062	1,516	702	4,280	226,833	53	109,283	80,346	37,205
T1	13,785	6,265	2,624	22,674	582,427,453	25,687	354,095,547	160,929,170	67,402,736
T5	290	155	756	1,201	55,014,995	45,808	13,284,220	7,100,187	34,630,588
T6	238	140	724	1,102	54,986,100	49,897	11,875,401	6,985,530	36,125,169
TY12	987	0	14	1,001	6,639,170	6,633	6,546,314	0	92,856
TY3	10,136	4,601	2,463	17,200	18,792,326	1,093	11,074,361	5,026,947	2,691,017
W7	1	8	3	12	2,080,138	173,345	173,345	1,386,759	520,035
W8	0	5	7	12	2,080,138	173,345	0	866,724	1,213,414
ZN	4	7	29	40	1,889,560	47,239	188,956	330,673	1,369,931
					3,323,060,602		1,817,098,554	904,032,390	601,929,659
								Winter	Summer
							Off-Peak	Peak	Peak
					Allocators		54.6815%	27.2048%	18.1137%

Exhibit DHBK – 7

Electric Cost of Service Study

Calculation of Transmission Allocators

CALCULATION OF TRANSMISSION DEMAND ALLOCATOR

BASED ON MEGAWATT-HOURS OF USE DURING EACH COSTING PERIOD

Year	Off-Peak MW-hrs	Winter Peak MW-hrs	Summer Peak MW-hrs	Total MW-hrs
2003	20,165,247	10,852,348	5,022,232	36,039,827
2002	19,978,868	10,756,333	4,974,552	35,709,753
2001	20,645,216	10,729,667	4,972,776	36,347,659
TOTAL	60,789,331	32,338,348	14,969,560	108,097,239
ALLOCATOR	56.2358%	29.9160%	13.8482%	100.0000%

Exhibit DHBK – 8

Electric Cost of Service Study

Functional Assignment, Time Differentiation and Classification

OFFICE OF THE ATTORNEY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand		
				Off-Peak	Winter Peak	SummerPeak		Off Peak	Winter Peak	Summer Peak
Plant In Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	$ 2,240	827	412	274	-	100	53	25
302.00 FRANCHISE AND CONSENTS	P301	PT&D	100	37	18	12	-	4	2	1
302.00 SOFTWARE	P302	PT&D	-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		$ 2,340	$ 864	$ 430	$ 286	$ -	$ 104	$ 56	$ 26
Steam Production Plant										
Total Steam Production Plant	PSTPR	F017	$ 1,711,057,433	935,631,870	465,489,753	309,935,810	-	-	-	-
Hydraulic Production Plant										
Total Hydraulic Production Plant	PHDPR	F017	$ 9,802,252	5,360,018	2,666,683	1,775,550	-	-	-	-
Other Production Plant										
Total Other Production Plant	POTPR	F017	$ 153,206,676	83,775,708	41,679,570	27,751,398	-	-	-	-
Total Production Plant	PPRTL		$ 1,874,066,361	$ 1,024,767,597	$ 509,836,005	$ 339,462,758	$ -	$ -	$ -	$ -
Transmission										
Total Transmission Plant	PTRAN	F011	$ 219,996,119	-	-	-	-	123,716,578	65,814,039	30,465,503
Distribution										
TOTAL ACCTS 360-362	P362	F001	$ 86,346,981	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	246,378,563	-	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	136,354,544	-	-	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	96,687,022	-	-	-	-	-	-	-
369-SERVICES	P369	F006	24,530,541	-	-	-	-	-	-	-
370-METERS	P370	F007	33,756,862	-	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F006	57,069,712	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		$ 681,124,226	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Prod, Trans, and Dist Plant	PT&D		$ 2,775,186,706	$ 1,024,767,597	$ 509,836,005	$ 339,462,758	$ -	$ 123,716,578	$ 65,814,039	$ 30,465,503

OFFICE OF THE AT. .Y GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		Distribution Line Trans.	
			Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer
Plant In Service											
Intangible Plant											
301.00 ORGANIZATION	P301	PT&D	-	70	-	90	147	30	42	56	22
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	3	-	4	7	1	2	3	1
302.00 SOFTWARE	P302	PT&D	-	-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		$ -	$ 73	$ -	$ 94	$ 153	$ 31	$ 44	$ 59	$ 23
Steam Production Plant											
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-	-	-
Hydraulic Production Plant											
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-	-	-
Other Production Plant											
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		$ -		$ -	$ -				$ -	$ -
Transmission											
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-	-	-	-
Distribution											
TOTAL ACCTS 360-362	P362	F001	-	86,346,981	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	69,855,531	95,365,687	34,313,326	46,844,020	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	41,915,932	86,463,645	2,603,827	5,371,141	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-	-	-	-	-	69,779,024	26,907,998
369-SERVICES	P369	F006	-	-	-	-	-	-	-	-	-
370-METERS	P370	F007	-	-	-	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		$ -	$ 86,346,981	$ -	$ 111,771,463	$ 181,829,332	$ 36,917,153	$ 52,215,161	$ 69,779,024	$ 26,907,998
Total Prod, Trans, and Dist Plant	PT&D		$ -	$ 86,346,981	$ -	$ 111,771,463	$ 181,829,332	$ 36,917,153	$ 52,215,161	$ 69,779,024	$ 26,907,998

OFFICE OF THE AT.. ..EY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Plant in Service								
Intangible Plant								
301.00 ORGANIZATION	P301	PT&D	20	27	46	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	1	1	2	-	-	-
302.00 SOFTWARE	P302	PT&D	-	-	-	-	-	-
Total Intangible Plant	PINT		$ 21	$ 28	$ 48	$ -	$ -	$ -
Steam Production Plant								
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-
Hydraulic Production Plant								
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-
Other Production Plant								
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-
Total Production Plant	PPRTL				$ -	$ -	$ -	$ -
Transmission								
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-
Distribution								
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-	-	-	-
369-SERVICES	P369	F006	24,530,541	-	-	-	-	-
370-METERS	P370	F007	-	33,756,862	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	57,069,712	-	-	-
Total Distribution Plant	PDIST		$ 24,530,541	$ 33,756,862	$ 57,069,712	$ -	$ -	$ -
Total Prod, Trans, and Dist Plant	PT&D		$ 24,530,541	$ 33,756,862	$ 57,069,712	$ -	$ -	$ -

OFFICE OF THE A. £Y GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand		
				Off-Peak	Winter Peak	SummerPeak		Off Peak	Winter Peak	Summer Peak
Plant in Service (Continued)										
General Plant										
Total General Plant	PGP	PT&D	$ 17,404,704	6,426,875	3,197,459	2,128,955	-	775,894	412,756	191,066
TOTAL COMMON PLANT	PCOM	PT&D	$ 143,256,079	52,898,851	26,317,908	17,523,183	-	6,386,292	3,397,343	1,572,640
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	$ -	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	$ 696,772	-	-	-	-	-	-	-
OTHER		PDIST	$ -	-	-	-	-	-	-	-
Total Plant in Service	TPIS		$ 2,936,546,601	$ 1,084,094,187	$ 539,351,601	$ 359,115,183	$ -	$ 130,878,867	$ 69,824,193	$ 32,229,234
Construction Work in Progress (CWIP)										
CWIP Production	CWIP1	F017	$ 254,200,227	139,000,497	69,154,663	46,045,067	-	-	-	-
CWIP Transmission	CWIP2	F011	9,544,065	-	-	-	-	5,367,181	2,855,203	1,321,681
CWIP Distribution Plant	CWIP3	PDIST	25,369,771	-	-	-	-	-	-	-
CWIP Common Plant	CWIP4	PT&D	6,725,624	2,483,509	1,235,580	822,683	-	299,825	159,499	73,833
Total Construction Work in Progress	TCWIP		$ 295,839,688	$ 141,484,007	$ 70,390,244	$ 46,867,750	$ -	$ 5,667,007	$ 3,014,702	$ 1,395,514
Total Utility Plant			$ 3,232,386,289	$ 1,225,578,193	$ 609,742,045	$ 405,982,932	$ -	$ 136,545,874	$ 72,838,895	$ 33,624,747

OFFICE OF THE A'. .NEY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines Specific	Distribution Primary Lines Demand	Distribution Primary Lines Customer	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer
Plant in Service (Continued)											
General Plant											
Total General Plant	PGP	PT&D	-	541,529	-	700,980	1,140,351	231,528	327,470	437,622	168,755
TOTAL COMMON PLANT	PCOM	PT&D	-	4,457,260	-	5,769,681	9,386,092	1,905,676	2,695,364	3,602,017	1,389,000
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-	88,331	-	114,339	186,006	37,765	53,415	71,382	27,526
OTHER		PDIST	-	-	-	-	-	-	-	-	-
Total Plant in Service	TPIS		$ -	$ 91,434,174	$ -	$ 118,356,557	$ 192,541,934	$ 39,092,152	$ 55,291,453	$ 73,890,104	$ 28,493,302
Construction Work in Progress (CWIP)											
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	-	3,216,158	-	4,163,141	6,772,580	1,375,050	1,944,853	2,599,053	1,002,240
CWIP Common Plant	CWIP4	PT&D	-	209,261	-	270,877	440,661	89,468	126,543	169,108	65,211
Total Construction Work in Progress	TCWIP		$ -	$ 3,425,419	$ -	$ 4,434,018	$ 7,213,241	$ 1,464,518	$ 2,071,396	$ 2,768,161	$ 1,067,451
Total Utility Plant			$ -	$ 94,859,592	$ -	$ 122,790,574	$ 199,755,175	$ 40,556,670	$ 57,362,849	$ 76,658,265	$ 29,560,753

OFFICE OF THE A. ,EY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Plant In Service (Continued)								
General Plant								
Total General Plant	PGP	PT&D	153,844	211,708	357,915	-	-	-
TOTAL COMMON PLANT	PCOM	PT&D	1,266,275	1,742,541	2,945,958	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	25,094	34,532	58,381	-	-	-
OTHER		PDIST	-	-	-	-	-	-
Total Plant in Service	TPIS		$ 25,975,775	$ 35,745,671	$ 60,432,014	$ -	$ -	$ -
Construction Work in Progress (CWIP)								
CWIP Production	CWIP1	F017	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	913,687	1,257,339	2,125,670	-	-	-
CWIP Common Plant	CWIP4	PT&D	59,449	81,809	138,308	-	-	-
Total Construction Work in Progress	TCWIP		$ 973,136	$ 1,339,148	$ 2,263,978	$ -	$ -	$ -
Total Utility Plant			$ 26,948,911	$ 37,084,819	$ 62,695,992	$ -	$ -	$ -

OFFICE OF THE ATTORNEY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand		
				Off-Peak	Winter Peak	SummerPeak		Off Peak	Winter Peak	Summer Peak
Rate Base										
Utility Plant										
Plant In Service			$ 2,936,546,601	$ 1,084,094,187	$ 539,351,801	$ 359,115,183	$ -	$ 130,878,887	$ 69,624,193	$ 32,229,234
Construction Work In Progress (CWIP)			295,839,688	141,464,006.60	70,390,243.55	48,867,749.61	-	5,667,006.70	3,014,701.89	1,395,513.93
Total Utility Plant	TUP		$ 3,232,386,289	$ 1,225,578,193	$ 609,742,045	$ 405,982,932	$ -	$ 136,545,874	$ 72,638,895	$ 33,624,747
Less: Acummulated Provision for Depreciation										
Production	ADEPREPA	F017	$ 853,828,870	466,888,434	232,282,436	154,660,000	-	-	-	-
Transmission	ADEPRTP	PTRAN	117,301,162	-	-	-	-	65,965,247	35,091,816	16,244,099
Distribution	ADEPRD11	PDIST	290,366,800	-	-	-	-	-	-	-
General & Common Plant	ADEPRD12	PT&D	60,580,624	22,370,048	11,129,407	7,410,264	-	2,700,657	1,436,680	665,043
Intangible Plant	ADEPRGP	PT&D	17,375,205	6,415,982	3,192,039	2,125,347	-	774,579	412,056	190,742
Total Accumulated Depreciation	TADEPR		$ 1,339,452,661	$ 495,672,464	$ 246,603,883	$ 164,195,611	$ -	$ 69,440,483	$ 36,940,552	$ 17,099,885
Net Utility Plant	NTPLANT		$ 1,892,933,628	$ 729,905,730	$ 363,138,162	$ 241,787,321	$ -	$ 67,105,392	$ 35,698,343	$ 16,524,863
Working Capital										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	$ 52,800,999	4,907,430	2,441,514	1,625,627	32,616,091	1,623,208	969,900	448,969
Materials and Supplies	M&S	Energy	55,832,046	-	-	-	55,832,046	-	-	-
Prepayments	PREPAY	TPIS	2,882,693	1,064,213	529,461	352,529	-	128,479	68,347	31,638
Total Working Capital	TWC		$ 111,515,738	$ 5,971,643	$ 2,970,975	$ 1,978,156	$ 88,448,137	$ 1,951,686	$ 1,038,247	$ 480,607
Deferred Debits										
Service Pension Cost	PENSCOST	TLB	$ -	-	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	-	-	-	-	-	-	-	-
Total Deferred Debits			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Less: Customer Advances	CSTDEP	F027	$ 507,146	-	-	-	-	-	-	-
Accumulated Deferred Income Taxes										
Total Production Plant	DIT	TPIS	$ 328,563,448	121,296,806	60,346,833	40,180,572	-	14,643,736	7,790,091	3,606,055
Total Accumulated Deferred Income Tax			$ 328,563,448	$ 121,296,806	$ 60,346,833	$ 40,180,572	$ -	$ 14,643,736	$ 7,790,091	$ 3,606,055
Investment Tax Credits										
Total Production Plant	DIT	F017	$ 3,943	2,156	1,073	714	-	-	-	-
Total Transmission Plant	DIT	PTRAN	$ -	-	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	$ -	-	-	-	-	-	-	-
Total General Plant	DIT	PT&D	$ -	-	-	-	-	-	-	-
Total Investment Tax Credit		-	$ 3,943	$ 2,156	$ 1,073	$ 714	$ -	$ -	$ -	$ -
Net Rate Base	RB		$ 1,675,374,629	$ 614,576,411	$ 305,761,231	$ 203,584,191	$ 88,448,137	$ 54,413,342	$ 28,946,499	$ 13,399,415

OFFICE OF THE ATTORNEY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
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Description	Name	Functional Vector	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines Specific	Distribution Primary Lines Demand	Distribution Primary Lines Customer	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer
Rate Base											
Utility Plant											
Plant in Service			$ -	$ 91,434,174	$ -	$ 118,356,557	$ 192,541,934	$ 39,092,152	$ 55,291,453	$ 73,690,104	$ 28,493,302
Construction Work In Progress (CWIP)			-	3,425,418.70	-	4,434,017.90	7,213,241.13	1,464,517.97	2,071,395.97	2,768,161.34	1,067,450.88
Total Utility Plant	TUP		$ -	$ 94,859,592	$ -	$ 122,790,574	$ 199,755,175	$ 40,556,670	$ 57,362,849	$ 76,458,265	$ 29,560,753
Less: Accumulated Provision for Depreciation											
Production	ADEPREPA	F017	-	-	-	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	-	36,810,167	-	47,648,756	77,514,790	15,737,974	22,259,595	29,747,161	11,471,020
General & Common Plant	ADEPRD12	PT&D	-	1,884,902	-	2,439,903	3,969,223	805,879	1,139,625	1,523,233	587,385
Intangible Plant	ADEPRGP	PT&D	-	540,611	-	699,791	1,138,418	231,135	326,915	436,880	168,469
Total Accumulated Depreciation	TADEPR		$ -	$ 39,235,680	$ -	$ 50,788,450	$ 82,622,430	$ 16,774,988	$ 23,726,334	$ 31,707,275	$ 12,226,873
Net Utility Plant	NTPLANT		$ -	$ 55,623,913	$ -	$ 72,002,125	$ 117,132,744	$ 23,781,682	$ 33,636,515	$ 44,950,991	$ 17,333,879
Working Capital											
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	-	657,855	-	965,350	1,451,240	392,157	543,652	165,556	63,841
Materials and Supplies	M&S	Energy	-	-	-	-	-	-	-	-	-
Prepayments	PREPAY	TPIS	-	89,757	-	116,186	189,011	38,375	54,277	72,535	27,971
Total Working Capital	TWC		$ -	$ 747,612	$ -	$ 1,081,536	$ 1,640,251	$ 430,533	$ 597,929	$ 238,091	$ 91,812
Deferred Debits											
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-	-	-
Other Deferred Debits	ODEBPP	OMSUB2	-	-	-	-	-	-	-	-	-
Total Deferred Debits			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Less: Customer Advances	CSTDEP	F027	-	-	-	148,104	240,936	48,918	69,188	-	-
Accumulated Deferred Income Taxes											
Total Production Plant	DIT	TPIS	-	10,230,359	-	13,242,643	21,543,074	4,373,931	6,186,434	8,267,394	3,188,050
Total Accumulated Deferred Income Tax			$ -	$ 10,230,359	$ -	$ 13,242,643	$ 21,543,074	$ 4,373,931	$ 6,186,434	$ 8,267,394	$ 3,188,050
Investment Tax Credits											
Total Production Plant	DIT	F017	-	-	-	-	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Rate Base	RB		$ -	$ 46,141,165	$ -	$ 59,692,914	$ 96,988,986	$ 19,789,366	$ 27,976,822	$ 36,921,688	$ 14,237,641

OFFICE OF THE A[illegible]EY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Rate Base								
Utility Plant								
Plant in Service			$ 25,975,775	$ 35,745,671	$ 60,432,014	$ -	$ -	$ -
Construction Work in Progress (CWIP)			973,136.20	1,339,147.99	2,263,977.94	-	-	-
Total Utility Plant	TUP		$ 26,948,911	$ 37,084,819	$ 62,695,992	$ -	$ -	$ -
Less: Accumulated Provision for Depreciation								
Production	ADEPREPA	F017	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	10,457,497	14,390,726	24,329,115	-	-	-
General & Common Plant	ADEPRD12	PT&D	535,487	736,692	1,245,797	-	-	-
Intangible Plant	ADEPRGP	PT&D	153,584	211,349	357,309	-	-	-
Total Accumulated Depreciation	TADEPR		$ 11,146,567	$ 15,338,966	$ 25,932,221	$ -	$ -	$ -
Net Utility Plant	NTPLANT		$ 15,802,343	$ 21,745,853	$ 36,763,772	$ -	$ -	$ -
Working Capital								
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	37,973	979,623	185,564	1,894,161	631,288	-
Materials and Supplies	M&S	Energy	-	-	-	-	-	-
Prepayments	PREPAY	TPIS	25,499	35,090	59,324	-	-	-
Total Working Capital	TWC		$ 63,473	$ 1,014,713	$ 244,887	$ 1,894,161	$ 631,288	$ -
Deferred Debits								
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	-	-	-	-	-	-
Total Deferred Debits			$ -	$ -	$ -	$ -	$ -	$ -
Less: Customer Advances	CSTDEP	F027	-	-	-	-	-	-
Accumulated Deferred Income Taxes								
Total Production Plant	DIT	TPIS	2,906,370	3,999,501	6,761,599	-	-	-
Total Accumulated Deferred Income Tax			$ 2,906,370	$ 3,999,501	$ 6,761,599	$ -	$ -	$ -
Investment Tax Credits								
Total Production Plant	DIT	F017	-	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	$ -	$ -	$ -
Net Rate Base	RB		$ 12,959,447	$ 18,761,065	$ 30,247,060	$ 1,894,161	$ 631,288	$ -

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Cost of Service Study
Functional Assignment and Classification

12 Months Ended
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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand		
				Off-Peak	Winter Peak	SummerPeak		Off Peak	Winter Peak	Summer Peak
Operation and Maintenance Expenses										
Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	$ 1,465,230	676,956	336,795	224,247	227,233	-	-	-
501 FUEL	OM501	Energy	$ 193,934,264	-	-	-	193,934,264	-	-	-
502 STEAM EXPENSES	OM502		$ 27,709,424	5,195,880	2,585,022	1,721,178	18,207,344	-	-	-
505 ELECTRIC EXPENSES	OM505		$ 480,686	173,072	86,106	57,332	164,176	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	$ 17,404,306	9,516,936	4,734,807	3,152,564	-	-	-	-
507 RENTS	OM507	PROFIX	$ 51,252	28,025	13,943	9,284	-	-	-	-
509 ALLOWANCES	OM509	PROFIX	$ 37,496	20,504	10,201	6,792	-	-	-	-
Total Steam Power Operation Expenses			$ 241,082,658	$ 15,611,372	$ 7,766,873	$ 5,171,396	$ 212,533,018	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses										
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	$ 1,260,885	35,654	17,738	11,811	1,195,683	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	$ 1,546,101	845,431	420,614	280,056	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	$ 20,365,266	-	-	-	20,365,266	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	$ 7,084,446	-	-	-	7,084,446	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	$ 1,149,966	-	-	-	1,149,966	-	-	-
Total Steam Power Generation Maintenance Expense			$ 31,406,664	$ 881,085	$ 438,352	$ 291,867	$ 29,795,360	$ -	$ -	$ -
Total Steam Power Generation Expense			$ 272,489,322	$ 16,492,457	$ 8,205,225	$ 5,463,263	$ 242,328,377	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses										
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	$ -	-	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	$ 56,436	30,860	15,353	10,223	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	$ -	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538		$ 280,622	101,012	50,255	33,461	95,894	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	$ 14,103	7,712	3,837	2,555	-	-	-	-
540 RENTS		PROFIX	$ 391,726	214,202	106,566	70,956	-	-	-	-
Total Hydraulic Power Operation Expenses			$ 742,887	$ 353,786	$ 176,013	$ 117,194	$ 95,894	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	$ -	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	$ 5,405	2,956	1,471	979	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	$ -	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	$ 482,873	-	-	-	482,873	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	$ 6,840	-	-	-	6,840	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ 495,119	$ 2,956	$ 1,471	$ 979	$ 489,714	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ 1,238,006	$ 356,742	$ 177,484	$ 118,174	$ 585,607	$ -	$ -	$ -
Other Power Generation Operation Expense										
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	$ 87,709	47,960	23,861	15,887	-	-	-	-
547 FUEL	OM547	Energy	$ 4,863,742	-	-	-	4,863,742	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	$ 91,605	50,091	24,921	16,593	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	$ 51,672	28,255	14,057	9,360	-	-	-	-
550 RENTS	OM550	PROFIX	$ 30,252	16,542	8,230	5,480	-	-	-	-
Total Other Power Generation Expenses			$ 5,124,979	$ 142,849	$ 71,069	$ 47,320	$ 4,863,742	$ -	$ -	$ -

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Cost of Service Study
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Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		Distribution Line Trans.	
			Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses											
Steam Power Generation Operation Expenses											
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502		-	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505		-	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-	-	-	-	-
509 ALLOWANCES	OM509	PROFIX	-	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses											
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses											
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538		-	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses											
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense											
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

OFFICE OF THE AT. .EY GENERAL
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12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-
502 STEAM EXPENSES	OM502		-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505		-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-	-
509 ALLOWANCES	OM509	PROFIX	-	-	-	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses								
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538		-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses								
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -

OFFICE OF THE A[illegible]ZY GENERAL
Cost of Service Study
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12 Months Ended
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Description	Name	Functional Vector	Total System	Production Demand Off-Peak	Production Demand Winter Peak	Production Demand SummerPeak	Production Energy	Transmission Demand Off Peak	Transmission Demand Winter Peak	Transmission Demand Summer Peak
Operation and Maintenance Expenses (Continued)										
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	$ 12,594	8,887	3,426	2,281	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	$ 49,599	27,122	13,493	8,984	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	$ 378,557	207,001	102,986	68,571	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	$ 126,366	69,099	34,378	22,890	-	-	-	-
Total Other Power Generation Maintenance Expense			$ 567,117	$ 310,108	$ 154,283	$ 102,726	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ 5,692,096	$ 452,957	$ 225,352	$ 150,046	$ 4,863,742	$ -	$ -	$ -
Total Station Expense			$ 279,419,424	$ 17,302,155	$ 8,608,061	$ 5,731,482	$ 247,777,726	$ -	$ -	$ -
Other Power Supply Expenses										
555 PURCHASED POWER	OM555	OMPP	$ 83,608,926	6,737,457	3,058,012	1,201,409	72,612,048	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	$ -	-	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	$ -	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	$ -	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	$ 1,127,838	616,718	308,826	204,293	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	12,239	6,692	3,329	2,217	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	(2,647,556)	-	-	-	(2,647,556)	-	-	-
Total Other Power Supply Expenses	TPP		$ 82,101,446	$ 7,360,868	$ 3,368,167	$ 1,407,919	$ 69,964,492	$ -	$ -	$ -
Total Electric Power Generation Expenses			$ 361,520,870	$ 24,663,023	$ 11,976,228	$ 7,139,401	$ 317,742,218	$ -	$ -	$ -
Transmission Expenses										
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	$ 277,963	-	-	-	-	156,315	83,155	38,493
561 LOAD DISPATCHING	OM561	LBTRAN	375,252	-	-	-	-	211,026	112,260	51,966
562 STATION EXPENSES	OM562	LBTRAN	1,098,906	-	-	-	-	617,979	328,749	152,179
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	47,841	-	-	-	-	26,904	14,312	6,625
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	15,928,566	-	-	-	-	8,957,557	4,765,190	2,205,820
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	3,957,688	-	-	-	-	2,225,637	1,183,982	548,069
567 RENTS	OM567	PTRAN	39,325	-	-	-	-	22,115	11,764	5,446
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	11,497	-	-	-	-	6,466	3,440	1,592
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	806,591	-	-	-	-	453,593	241,300	111,698
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	466,848	-	-	-	-	262,423	139,602	64,622
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	20,297	-	-	-	-	11,414	6,072	2,811
Total Transmission Expenses			$ 23,030,574	$ -	$ -	$ -	$ -	$ 12,951,427	$ 6,889,826	$ 3,189,320

OFFICE OF THE AT . .EY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines Specific	Distribution Primary Lines Demand	Distribution Primary Lines Customer	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer
Operation and Maintenance Expenses (Continued)											
Other Power Generation Maintenance Expense											
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Station Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Supply Expenses											
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-	-	-	-	-
Total Other Power Supply Expenses	TRP		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Electric Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Expenses											
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

OFFICE OF THE AT . ZY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)								
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Station Expense			$ -	$ -	$ -	$ -	$ -	$ -
Other Power Supply Expenses								
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		$ -	$ -	$ -	$ -	$ -	$ -
Total Electric Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -
Transmission Expenses								
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ -	$ -	$ -

OFFICE OF THE A[illegible]NEY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand Off-Peak	Production Demand Winter Peak	Production Demand SummerPeak	Production Energy	Transmission Demand Off Peak	Transmission Demand Winter Peak	Transmission Demand Summer Peak
Operation and Maintenance Expenses (Continued)										
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	$ 1,579,584	-	-	-	-	-	-	-
581 LOAD DISPATCHING	OM581	P362	267,358	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	1,171,361	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	3,466,773	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	775,098	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	746,195	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	3,393,686	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	3,725,783	-	-	-	-	-	-	-
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	10,040	-	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		$ 15,135,878	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Maintenance Expense										
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	$ 30,387	-	-	-	-	-	-	-
591 STRUCTURES	OM591	P362	$ 252,243	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	640,063	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	7,249,034	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	1,091,845	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	281,856	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	11,207	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	(98,756)	-	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	276,859	-	-	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		$ 9,734,536	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Operation and Maintenance Expenses			24,870,414	-	-	-	-	-	-	-
Transmission and Distribution Expenses			47,900,988	-	-	-	-	12,951,427	6,889,826	3,189,320
Production, Transmission and Distribution Expenses	OMSUB		$ 409,421,858	$ 24,663,023	$ 11,976,228	$ 7,139,401	$ 317,742,218	$ 12,951,427	$ 6,889,826	$ 3,189,320

OFFICE OF THE A. .NEY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		Distribution Line Trans.	
			Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)											
Distribution Operation Expense											
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	-	222,414	-	222,056	338,941	87,059	121,074	33,619	12,964
581 LOAD DISPATCHING	OM581	P362	-	267,358	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	1,171,361	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	982,932	1,341,883	482,820	659,138	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	238,268	491,496	14,801	30,532	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	472,322	-	611,395	994,615	201,939	285,619	381,695	147,188
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	1,273	-	1,648	2,680	544	770	1,029	397
Total Distribution Operation Expense	OMDO		$ -	$ 2,134,728	$ -	$ 2,056,299	$ 3,169,616	$ 787,163	$ 1,097,134	$ 416,342	$ 160,549
Distribution Maintenance Expense											
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	-	1,945	-	7,489	10,932	3,243	4,471	1,511	583
591 STRUCTURES	OM591	P362	-	252,243	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	640,063	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-	2,055,313	2,805,882	1,009,578	1,378,261	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-	335,576	692,222	20,846	43,001	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	-	-	-	-	-	203,416	78,441
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	-	35,098	-	45,432	73,909	15,006	21,224	28,363	10,937
Total Distribution Maintenance Expense	OMDM		$ -	$ 929,348	$ -	$ 2,443,810	$ 3,582,945	$ 1,048,673	$ 1,446,957	$ 233,290	$ 89,961
Total Distribution Operation and Maintenance Expenses			-	3,064,076	-	4,500,109	6,752,561	1,835,836	2,544,091	649,632	250,509
Transmission and Distribution Expenses			-	3,064,076	-	4,500,109	6,752,561	1,835,836	2,544,091	649,632	250,509
Production, Transmission and Distribution Expenses	OMSUB		$ -	$ 3,064,076	$ -	$ 4,500,109	$ 6,752,561	$ 1,835,836	$ 2,544,091	$ 649,632	$ 250,509

OFFICE OF THE AT . . .NEY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)								
Distribution Operation Expense								
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	11,818	500,991	28,648	-	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	746,195	-	-	-
586 METER EXPENSES	OM586	P370	-	3,393,686	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	134,183	184,652	312,174	-	-	-
588 MISC DISTR EXP – MAPPIN	OM588x	PDIST	-	-	-	-	-	-
589 RENTS	OM589	PDIST	362	498	841	-	-	-
Total Distribution Operation Expense	OMDO		$ 146,363	$ 4,079,827	$ 1,087,858	$ -	$ -	$ -
Distribution Maintenance Expense								
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	19	67	126	-	-	-
591 STRUCTURES	OM591	P362	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	11,207	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	(98,756)	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	9,971	13,721	23,197	-	-	-
Total Distribution Maintenance Expense	OMDM		$ 9,990	$ (84,968)	$ 34,529	$ -	$ -	$ -
Total Distribution Operation and Maintenance Expenses			156,354	3,994,859	1,122,388	-	-	-
Transmission and Distribution Expenses			156,354	3,994,859	1,122,388	-	-	-
Production, Transmission and Distribution Expenses	OMSUB		$ 156,354	$ 3,994,859	$ 1,122,388	$ -	$ -	$ -

OFFICE OF THE A .EY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand		
				Off-Peak	Winter Peak	SummerPeak		Off Peak	Winter Peak	Summer Peak
Operation and Maintenance Expenses (Continued)										
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	$ 225,479	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	2,175,997	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	3,948,060	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	3,102,599	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	600,326	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ 10,052,461	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense										
907 SUPERVISION	OM907	F026	$ 115,940	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	3,752,839	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	61,370	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	193,929	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	64,632	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ 4,188,709	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		423,663,028	24,663,023	11,976,228	7,139,401	317,742,218	12,951,427	6,889,826	3,189,320

OFFICE OF THE AT . .EY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines Specific	Distribution Primary Lines Demand	Distribution Primary Lines Customer	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer
Operation and Maintenance Expenses (Continued)											
Customer Accounts Expense											
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense											
907 SUPERVISION	OM907	F026	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		-	3,064,076	-	4,500,109	6,752,561	1,835,836	2,544,091	649,632	250,509

OFFICE OF THE A. .AEY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)								
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	225,479	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	2,175,997	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	3,948,060	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	3,102,599	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	600,326	-	-
Total Customer Accounts Expense	OMCA		$ -	$ -	$ -	$ 10,052,461	$ -	$ -
Customer Service Expense								
907 SUPERVISION	OM907	F026	-	-	-	-	115,940	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	3,752,839	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	61,370	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	193,929	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	64,632	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ -	$ -	$ -	$ 4,188,709	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		156,354	3,994,859	1,122,388	10,052,461	4,188,709	-

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand		
				Off-Peak	Winter Peak	SummerPeak		Off Peak	Winter Peak	Summer Peak
Operation and Maintenance Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	$ 376,821	92,162	45,852	30,529	82,814	6,890	3,665	1,697
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	623,248	152,432	75,837	50,494	136,971	11,396	6,062	2,806
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(1,374,714)	(336,223)	(167,275)	(111,376)	(302,120)	(25,137)	(13,372)	(6,190)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	29,082,013	7,112,774	3,538,703	2,356,165	6,391,330	531,765	282,885	130,948
924 PROPERTY INSURANCE	OM924	TUP	4,386,182	1,663,047	827,389	550,898	-	185,286	98,567	45,627
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	2,006,340	490,703	244,132	162,550	440,932	36,686	19,516	9,034
926 EMPLOYEE BENEFITS	OM926	LBSUB7	20,196,373	4,939,556	2,457,497	1,636,269	4,438,541	369,291	196,453	90,939
927 FRANCHISE REQUIREMENTS	OM927	TUP	14,060	5,331	2,652	1,766	-	594	316	146
928 REGULATORY COMMISSION FEES	OM928	TUP	158,431	60,070	29,886	19,899	-	6,693	3,560	1,648
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(64,223)	(15,707)	(7,815)	(5,203)	(14,114)	(1,174)	(625)	(289)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	27,035,119	6,612,152	3,289,637	2,190,330	5,941,486	494,337	262,975	121,732
931 RENTS AND LEASES	OM931	PGP	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	2,046,742	755,761	376,012	250,359	-	91,243	48,539	22,469
Total Administrative and General Expense	OMAG		$ 84,486,392	$ 21,532,077	$ 10,712,505	$ 7,132,679	$ 17,115,839	$ 1,707,870	$ 908,543	$ 420,567
Total Operation and Maintenance Expenses	TOM		$ 508,149,420	$ 46,195,100	$ 22,688,733	$ 14,272,080	$ 334,858,057	$ 14,659,297	$ 7,798,369	$ 3,609,887
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 424,540,494	$ 39,457,643	$ 19,630,721	$ 13,070,671	$ 262,246,009	$ 14,659,297	$ 7,798,369	$ 3,609,887

OFFICE OF THE A[illegible]EY GENERAL
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Description	Name	Functional Vector	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines Specific	Distribution Primary Lines Demand	Distribution Primary Lines Customer	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer
Operation and Maintenance Expenses (Continued)											
Administrative and General Expense											
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	-	9,812	-	14,545	21,774	5,965	8,262	2,525	974
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	-	16,228	-	24,056	36,013	9,866	13,666	4,177	1,611
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	-	(35,795)	-	(53,062)	(79,434)	(21,761)	(30,143)	(9,213)	(3,553)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	-	757,238	-	1,122,518	1,680,430	460,362	637,671	194,895	75,155
924 PROPERTY INSURANCE	OM924	TUP	-	128,720	-	166,621	271,058	55,033	77,838	104,021	40,112
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	-	52,241	-	77,441	115,931	31,760	43,992	13,446	5,185
926 EMPLOYEE BENEFITS	OM926	LBSUB7	-	525,874	-	779,547	1,166,996	319,704	442,839	135,347	52,192
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	413	-	534	869	176	250	333	129
928 REGULATORY COMMISSION FEES	OM928	TUP	-	4,649	-	6,018	9,791	1,988	2,812	3,757	1,449
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	-	(1,672)	-	(2,479)	(3,711)	(1,017)	(1,408)	(430)	(166)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	-	703,941	-	1,043,511	1,562,155	427,960	592,790	181,178	69,865
931 RENTS AND LEASES	OM931	PGP	-	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	-	83,682	-	82,433	134,102	27,227	38,509	51,463	19,845
Total Administrative and General Expense	OMAG		$ -	$ 2,225,330	$ -	$ 3,261,683	$ 4,915,972	$ 1,317,262	$ 1,827,078	$ 681,500	$ 262,798
Total Operation and Maintenance Expenses	TOM		$ -	$ 5,289,407	$ -	$ 7,761,792	$ 11,668,532	$ 3,153,098	$ 4,371,169	$ 1,331,132	$ 513,307
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ -	$ 5,289,407	$ -	$ 7,761,792	$ 11,668,532	$ 3,153,098	$ 4,371,169	$ 1,331,132	$ 513,307

OFFICE OF THE A\ .£Y GENERAL
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Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	449	18,408	1,157	25,050	4,292	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	743	30,446	1,913	41,432	7,099	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(1,639)	(67,155)	(4,221)	(91,387)	(15,658)	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	34,679	1,420,659	89,285	1,933,297	331,254	-
924 PROPERTY INSURANCE	OM924	TUP	36,568	50,322	85,075	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	2,392	98,010	6,160	133,376	22,853	-
926 EMPLOYEE BENEFITS	OM926	LBSUB7	24,083	986,595	62,005	1,342,602	230,044	-
927 FRANCHISE REQUIREMENTS	OM927	TUP	117	161	273	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	1,321	1,818	3,073	-	-	-
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(77)	(3,137)	(197)	(4,269)	(732)	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	32,238	1,320,668	83,001	1,797,225	307,939	-
931 RENTS AND LEASES	OM931	PGP	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	18,092	24,896	42,090	-	-	-
Total Administrative and General Expense	OMAG		$ 146,967	$ 3,881,691	$ 369,615	$ 5,177,325	$ 887,091	$ -
Total Operation and Maintenance Expenses	TOM		$ 305,321	$ 7,876,550	$ 1,492,003	$ 15,229,786	$ 5,075,799	$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 305,321	$ 7,876,550	$ 1,492,003	$ 15,229,786	$ 5,075,799	$ -

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Description	Name	Functional Vector	Total System	Production Demand Off-Peak	Production Demand Winter Peak	Production Demand SummerPeak	Production Energy	Transmission Demand Off Peak	Transmission Demand Winter Peak	Transmission Demand Summer Peak
Labor Expenses										
Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	$ 931,021	430,144	214,003	142,489	144,386	-	-	-
501 FUEL	LB501	Energy	$ 2,472,105	-	-	-	2,472,105	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	$ 9,502,080	5,195,680	2,585,022	1,721,178	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	$ 316,509	173,072	86,106	57,332	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	$ 3,649,818	1,995,775	992,926	661,117	-	-	-	-
507 RENTS	LB507	PROFIX	$ -	-	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ 16,871,533	$ 7,794,871	$ 3,878,056	$ 2,582,116	$ 2,616,491	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses										
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	$ 991,570	28,038	13,949	9,288	940,294	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	$ 215,959	118,089	58,751	39,118	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	$ 3,007,201	-	-	-	3,007,201	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	$ 911,692	-	-	-	911,692	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	$ 41,351	-	-	-	41,351	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ 5,167,774	$ 146,128	$ 72,701	$ 48,406	$ 4,900,539	$ -	$ -	$ -
Total Steam Power Generation Expense			$ 22,039,307	$ 7,940,999	$ 3,950,756	$ 2,630,522	$ 7,517,030	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses										
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	$ -	-	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	$ -	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	$ -	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	$ 184,729	101,012	50,255	33,461	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	$ 3,826	2,092	1,041	693	-	-	-	-
540 RENTS		PROFIX	$ -	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ 188,554	$ 103,104	$ 51,296	$ 34,154	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	$ -	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	$ -	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	$ -	-	-	-	173,767	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	$ 173,767	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	$ -	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ 173,767	$ -	$ -	$ -	$ 173,767	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ 362,321	$ 103,104	$ 51,296	$ 34,154	$ 173,767	$ -	$ -	$ -

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Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		Distribution Line Trans.	
			Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer
Labor Expenses											
Steam Power Generation Operation Expenses											
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-	-	-	-	-	-
501 FUEL	LB501	Energy	-	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses											
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses											
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses											
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-	-	-
501 FUEL	LB501	Energy	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses								
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses								
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand		
				Off-Peak	Winter Peak	SummerPeak		Off Peak	Winter Peak	Summer Peak
Labor Expenses (Continued)										
Other Power Generation Operation Expense										
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	$ 23,647	12,931	6,433	4,283	-	-	-	-
547 FUEL	LB547	Energy	$ -	-	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	$ 27,509	15,042	7,484	4,983	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	$ 1,243	680	338	225	-	-	-	-
550 RENTS	LB550	PROFIX	$ -	-	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ 52,398	$ 28,652	$ 14,255	$ 9,491	$ -	$ -	$ -	$ -
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	$ 6,871	3,757	1,869	1,245	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	$ 8,026	4,389	2,183	1,454	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	$ 112,325	61,421	30,558	20,346	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	$ 46,484	25,418	12,648	8,420	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ 173,706	$ 94,985	$ 47,256	$ 31,465	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ 226,104	$ 123,637	$ 61,511	$ 40,956	$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ 22,627,733	$ 8,167,740	$ 4,063,563	$ 2,705,632	$ 7,690,797	$ -	$ -	$ -
Purchased Power										
555 PURCHASED POWER	LB555	OMPP	$ -	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	716,371	391,722	194,887	129,761	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	(989)	(541)	(269)	(179)	-	-	-	-
Total Purchased Power Labor	LBPP		$ 715,382	$ 391,182	$ 194,618	$ 129,582	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines Specific	Distribution Primary Lines Demand	Distribution Primary Lines Customer	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer
Labor Expenses (Continued)											
Other Power Generation Operation Expense											
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Maintenance Expense											
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Power											
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

OFFICE OF THE ATTORNEY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)								
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ -	$ -	$ -	$ -	$ -	$ -
Purchased Power								
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -	$ -	$ -

OFFICE OF THE AT. ..EY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand Off-Peak	Production Demand Winter Peak	Production Demand SummerPeak	Production Energy	Transmission Demand Off Peak	Transmission Demand Winter Peak	Transmission Demand Summer Peak
Labor Expenses (Continued)										
Transmission Labor Expenses										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	$ 199,150	-	-	-	-	111,994	59,578	27,579
561 LOAD DISPATCHING	LB561	PTRAN	287,080	-	-	-	-	161,441	85,883	39,755
562 STATION EXPENSES	LB562	PTRAN	307,486	-	-	-	-	172,917	91,988	42,581
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	1,104	-	-	-	-	621	330	153
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	110,479	-	-	-	-	62,129	33,051	15,299
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	1,773	-	-	-	-	997	530	246
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	209,006	-	-	-	-	117,536	62,526	28,944
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	21,386	-	-	-	-	12,027	6,398	2,962
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	390	-	-	-	-	219	117	54
Total Transmission Labor Expenses	LBTRAN		$ 1,137,855	$ -	$ -	$ -	$ -	$ 639,882	$ 340,401	$ 157,572
Distribution Operation Labor Expense										
580 OPERATION SUPERVISION AND ENGI	LB580	F023	$ 700,554	-	-	-	-	-	-	-
581 LOAD DISPATCHING	LB581	P362	202,603	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	332,257	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	1,430,279	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	299,417	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	3,409	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	1,433,867	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	970,714	-	-	-	-	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 5,373,101	$ -	$ -	$ -	$ -	$ -	$ -	$ -

OFFICE OF THE ATTORNEY GENERAL
Cost of Service Study
Functional Assignment and Classification

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September 30, 2003

Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		Distribution Line Trans.	
			Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer
Labor Expenses (Continued)											
Transmission Labor Expenses											
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-	-
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense											
580 OPERATION SUPERVISION AND ENGI	LB580	F023	-	98,642	-	98,483	150,322	38,611	53,697	14,910	5,750
581 LOAD DISPATCHING	LB581	P362	-	202,603	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	332,257	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	405,526	553,618	199,196	271,939	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	92,042	189,863	5,718	11,794	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	123,059	-	159,293	259,137	52,613	74,415	99,447	38,348
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ -	$ 756,561	$ -	$ 755,344	$ 1,152,940	$ 296,138	$ 411,846	$ 114,357	$ 44,098

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Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)								
Transmission Labor Expenses								
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense								
580 OPERATION SUPERVISION AND ENGI	LB580	F023	5,242	222,192	12,705	-	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	3,409	-	-	-
586 METER EXPENSES	LB586	P370	-	1,433,867	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	34,960	48,109	81,334	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 40,202	$ 1,704,169	$ 97,448	$ -	$ -	$ -

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Cost of Service Study
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12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand Off-Peak	Production Demand Winter Peak	Production Demand SummerPeak	Production Energy	Transmission Demand Off Peak	Transmission Demand Winter Peak	Transmission Demand Summer Peak
Labor Expenses (Continued)										
Distribution Maintenance Labor Expense										
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	$ 18,682	-	-	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	23,863	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	124,241	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	1,765,962	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	252,161	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	159,237	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	6,386	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	3,207	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	42,102	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 2,415,840	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	7,788,941	-	-	-	-	-	-	-
Transmission and Distribution Labor Expenses			8,926,796	-	-	-	-	639,882	340,401	157,572
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 32,269,911	$ 8,558,922	$ 4,258,182	$ 2,835,214	$ 7,690,797	$ 639,882	$ 340,401	$ 157,572
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	$ 156,850	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	124,914	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	1,839,162	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	205,443	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ 2,326,369	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense										
907 SUPERVISION	LB907	F026	$ 85,137	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	137,473	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	3,490	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	143,825	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	28,678	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ 398,604	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		34,994,883	8,558,922	4,258,182	2,835,214	7,690,797	639,882	340,401	157,572

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Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		Distribution Line Trans.	
			Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer
Labor Expenses (Continued)											
Distribution Maintenance Labor Expense											
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	1,196	-	4,604	6,721	1,994	2,749	929	358
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	23,863	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	124,241	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	506,373	691,292	248,732	339,566	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	77,515	159,897	4,815	9,933	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	-	-	-	-	114,921	44,316
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	5,337	-	6,909	11,239	2,262	3,228	4,313	1,663
Total Distribution Maintenance Labor Expense	LBDM		$ -	$ 154,637	$ -	$ 595,401	$ 669,150	$ 257,823	$ 355,475	$ 120,164	$ 46,337
Total Distribution Operation and Maintenance Labor Expenses		PDIST	-	911,198	-	1,350,745	2,022,090	553,961	767,321	234,521	90,435
Transmission and Distribution Labor Expenses			-	911,198	-	1,350,745	2,022,090	553,961	767,321	234,521	90,435
Production, Transmission and Distribution Labor Expenses	LBSUB		$ -	$ 911,198	$ -	$ 1,350,745	$ 2,022,090	$ 553,961	$ 767,321	$ 234,521	$ 90,435
Customer Accounts Expense											
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense											
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		-	911,198	-	1,350,745	2,022,090	553,961	767,321	234,521	90,435

OFFICE OF THE ATT[illegible]EY GENERAL
Cost of Service Study
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12 Months Ended
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Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)								
Distribution Maintenance Labor Expense								
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	12	41	77	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	6,386	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	3,207	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	1,516	2,087	3,528	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 1,528	$ 5,335	$ 9,990	$ -	$ -	$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	41,730	1,709,504	107,439	-	-	-
Transmission and Distribution Labor Expenses			41,730	1,709,504	107,439	-	-	-
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 41,730	$ 1,709,504	$ 107,439	$ -	$ -	$ -
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	156,850	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	124,914	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	1,839,162	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	205,443	-	-
Total Customer Accounts Labor Expense	LBCA		$ -	$ -	$ -	$ 2,326,369	$ -	$ -
Customer Service Expense								
907 SUPERVISION	LB907	F026	-	-	-	-	85,137	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	137,473	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	3,490	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	143,825	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	28,678	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ -	$ -	$ -	$ 398,604	$ -
Sub-Total Labor Exp	LBSUB7		41,730	1,709,504	107,439	2,326,369	398,604	-

OFFICE OF THE AT. .EY GENERAL
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12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand		
				Off-Peak	Winter Peak	SummerPeak		Off Peak	Winter Peak	Summer Peak
Labor Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	$ 273,700	66,941	33,304	22,175	60,151	5,005	2,662	1,232
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(798,544)	(195,305)	(97,167)	(64,696)	(175,495)	(14,601)	(7,768)	(3,596)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	14,544,479	3,557,236	1,769,774	1,178,364	3,196,428	265,946	141,476	65,490
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	18,798	4,598	2,287	1,523	4,131	344	183	85
926 EMPLOYEE BENEFITS	LB926	LBSUB7	10,462	2,559	1,273	848	2,299	191	102	47
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	51,150	18,888	9,397	6,257	-	2,280	1,213	562
Total Administrative and General Expense	LBAG		$ 14,100,045	$ 3,454,916	$ 1,718,868	$ 1,144,469	$ 3,087,514	$ 259,164	$ 137,869	$ 63,820
Total Operation and Maintenance Expenses	TLB		$ 49,094,929	$ 12,013,838	$ 5,977,050	$ 3,979,683	$ 10,778,311	$ 899,046	$ 478,270	$ 221,392
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 49,094,929	$ 12,013,838	$ 5,977,050	$ 3,979,683	$ 10,778,311	$ 899,046	$ 478,270	$ 221,392

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Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		Distribution Line Trans.	
			Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer
Labor Expenses (Continued)											
Administrative and General Expense											
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	-	7,127	-	10,564	15,815	4,333	6,001	1,834	707
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	-	(20,793)	-	(30,822)	(46,142)	(12,641)	(17,509)	(5,351)	(2,064)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	378,709	-	561,393	840,415	230,238	318,912	97,471	37,586
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	-	489	-	726	1,086	298	412	126	49
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	272	-	404	605	166	229	70	27
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	1,691	-	2,060	3,351	680	962	1,286	496
Total Administrative and General Expense	LBAG		$ -	$ 367,397	$ -	$ 544,324	$ 815,131	$ 223,071	$ 309,008	$ 95,436	$ 36,802
Total Operation and Maintenance Expenses	TLB		$ -	$ 1,278,594	$ -	$ 1,895,069	$ 2,837,221	$ 777,032	$ 1,076,328	$ 329,956	$ 127,237
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ -	$ 1,278,594	$ -	$ 1,895,069	$ 2,837,221	$ 777,032	$ 1,076,328	$ 329,956	$ 127,237

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Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	326	13,370	840	18,195	3,118	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(952)	(39,009)	(2,452)	(53,085)	(9,096)	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	17,344	710,499	44,653	966,879	165,667	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	22	918	58	1,250	214	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	12	511	32	696	119	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	452	622	1,052	-	-	-
Total Administrative and General Expense	LBAG		$ 17,205	$ 686,912	$ 44,184	$ 933,934	$ 160,022	$ -
Total Operation and Maintenance Expenses	TLB		$ 58,934	$ 2,396,416	$ 151,623	$ 3,260,303	$ 558,625	$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 58,934	$ 2,396,416	$ 151,623	$ 3,260,303	$ 558,625	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand		
				Off-Peak	Winter Peak	SummerPeak		Off Peak	Winter Peak	Summer Peak
Other Expenses										
Depreciation Expenses										
Steam Production	DEPRTP	PPRTL	$ 49,484,250	27,058,730	13,462,091	8,963,429	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	161,140	99,050	49,279	32,811	-	-	-	-
Other Production	DEPRDP2	PPRTL	4,953,353	2,708,568	1,347,550	897,235	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	5,309,309	-	-	-	-	2,985,733	1,588,333	735,244
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	22,430,057	-	-	-	-	-	-	-
General & Common Plant	DEPRDP6	PGP	13,469,857	4,973,890	2,474,579	1,647,642	-	600,480	319,440	147,870
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		$ 95,827,965	34,840,237	17,333,498	11,541,117	-	3,586,213	1,907,773	883,113
Accretion Expense										
Production	ACRTNP	F017	$ 461,917	252,583	125,663	83,670	-	-	-	-
Transmission	ACRTNT	PTRAN	$ 602	-	-	-	-	339	180	83
Distribution	ACRTND	PDIST	$ -	-	-	-	-	-	-	-
Total Accretion Expense	TACRTN		$ 462,519	$ 252,583	$ 125,663	$ 83,670	$ -	$ 339	$ 180	$ 83
Property Taxes & Other	PTAX	TUP	$ 12,603,252	4,778,597	2,377,418	1,582,950	-	532,400	283,223	131,105
Amortization of Investment Tax Credit	OTAX	TUP	$ (4,010,380)	(1,520,559)	(756,499)	(503,698)	-	(169,411)	(90,122)	(41,718)
Other Expenses	OT	TUP	$ (6,055,342)	(2,295,918)	(1,142,251)	(760,542)	-	(255,796)	(136,077)	(62,990)
Interest	INTLTD	TUP	$ 24,725,164	9,374,691	4,664,038	3,105,444	-	1,044,466	555,629	257,202
Other Deductions	DEDUCT	TUP	$ -	-	-	-	-	-	-	-
Total Other Expenses	TOE		$ 123,553,178	$ 45,429,630	$ 22,601,867	$ 15,048,942	$ -	$ 4,736,211	$ 2,520,606	$ 1,166,796
Total Cost of Service (O&M + Other Expenses)			$ 631,702,598	$ 91,624,730	$ 45,290,600	$ 29,321,022	$ 334,858,057	$ 19,397,508	$ 10,318,976	$ 4,776,683

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Description	Name	Functional Vector	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines Specific	Distribution Primary Lines Demand	Distribution Primary Lines Customer	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer
Other Expenses											
Depreciation Expenses											
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	-	2,843,487	-	3,680,739	5,987,810	1,215,716	1,719,494	2,297,888	886,106
General & Common Plant	DEPRDP6	PGP	-	419,100	-	542,502	882,541	179,184	253,435	338,685	130,603
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		-	3,262,587	-	4,223,241	6,870,350	1,394,900	1,972,929	2,636,573	1,016,708
Accretion Expense											
Production	ACRTNP	F017	-	-	-	-	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-	-	-	-	-
Total Accretion Expense	TACRTN		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes & Other	PTAX	TUP	-	369,863	-	478,767	778,856	156,133	223,661	298,895	115,259
Amortization of Investment Tax Credit	OTAX	TUP	-	(117,691)	-	(152,345)	(247,834)	(50,318)	(71,169)	(95,109)	(36,676)
Other Expenses	OT	TUP	-	(177,704)	-	(230,028)	(374,208)	(75,976)	(107,460)	(143,607)	(55,377)
Interest	INTLTD	TUP	-	725,600	-	939,249	1,527,967	310,226	438,780	586,374	226,116
Other Deductions	DEDUCT	TUP	-	-	-	-	-	-	-	-	-
Total Other Expenses	TOE		$ -	$ 4,062,655	$ -	$ 5,258,886	$ 8,555,132	$ 1,736,965	$ 2,456,741	$ 3,283,127	$ 1,266,030
Total Cost of Service (O&M + Other Expenses)			$ -	$ 9,352,061	$ -	$ 13,020,677	$ 20,223,664	$ 4,890,063	$ 6,827,910	$ 4,614,259	$ 1,779,338

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Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Expenses								
Depreciation Expenses								
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	807,814	1,111,645	1,879,359	-	-	-
General & Common Plant	DEPRDP6	PGP	119,063	163,845	276,998	-	-	-
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		926,877	1,275,490	2,156,357	-	-	-
Accretion Expense								
Production	ACRTNP	F017	-	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-	-
Total Accretion Expense	TACRTN		$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes & Other	PTAX	TUP	105,075	144,596	244,455	-	-	-
Amortization of Investment Tax Credit	OTAX	TUP	(33,435)	(46,011)	(77,786)	-	-	-
Other Expenses	OT	TUP	(50,484)	(69,472)	(117,451)	-	-	-
Interest	INTLTD	TUP	206,138	283,669	479,574	-	-	-
Other Deductions	DEDUCT	TUP	-	-	-	-	-	-
Total Other Expenses	TOE		$ 1,154,170	$ 1,588,272	$ 2,685,149	$ -	$ -	$ -
Total Cost of Service (O&M + Other Expenses)			$ 1,459,491	$ 9,484,622	$ 4,177,152	$ 15,229,766	$ 5,075,799	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand		
				Off-Peak	Winter Peak	SummerPeak		Off Peak	Winter Peak	Summer Peak
Functional Vectors										
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.562358	0.299160	0.138482
Transmission	F011		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		1.000000	0.546815	0.272048	0.181137	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Fuel	F018		1.000000	0.000000	0.000000	0.000000	1.000000	-	-	-
Steam Generation Operation Labor	F019		15,940,512.67	7,364,727.21	3,664,053.31	2,439,626.92	2,472,105.23	0.000000	0.000000	0.000000
PROFIX	PROFIX		1.000000	0.546815	0.272048	0.181137	0.000000			
Steam Generation Maintenance Labor	F020		4,178,203.46	118,089.36	58,751.08	39,116.08	3,960,244.94	-	-	-
Hydraulic Generation Operation Labor	F021		188,554.36	103,104.35	51,295.84	34,154.17	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		173,766.81	-	-	-	173,766.81	-	-	-
Distribution Operation Labor	F023		4,672,546.95	-	-	-	-	-	-	-
Distribution Maintenance Labor	F024		2,397,158.35	-	-	-	-	-	-	-
Customer Accounts Expense	F025		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		382,733,108	-	-	-	-	-	-	-
Purchased Power Expenses	OMPP		$ 83,608,926	6,737,457	3,058,012	1,201,409	$ 72,612,048	-	-	-
Intallations on Customer Premises - Plant in Service	F013		1.00000	-	-	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		1.00000	-	-	-	-	-	-	-
Generators -Energy	F015		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	Energy		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors										
Total Prod, Trans, and Dist Plant		PT&D	1.000000	0.369261	0.183712	0.122321	-	0.044580	0.023715	0.010978
Total Distribution Plant		PDIST	1.000000	-	-	-	-	-	-	-
Total Transmission Plant		PTRAN	1.000000	-	-	-	-	0.562358	0.299160	0.138482
Operation and Maintenance Expenses Less Purchase Power		OMLPP	1.000000	0.092942	0.046240	0.030788	0.617717	0.034530	0.018369	0.008503
Total Plant In Service		TPIS	1.000000	0.369173	0.183669	0.122292	-	0.044569	0.023710	0.010975
Total Operation and Maintenance Expenses (Labor)		TLB	1.000000	0.244706	0.121745	0.081061	0.219540	0.018312	0.009742	0.004509
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	1.000000	0.056214	0.028268	0.016852	0.749988	0.030570	0.016263	0.007528
Total Steam Power Operation Expenses (Labor)		LBSUB1	1.000000	0.462013	0.229858	0.153048	0.155083	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	1.000000	0.028277	0.014068	0.009367	0.948288	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	1.000000	0.546815	0.272048	0.181137	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	1.000000	-	-	-	1.000000	-	-	-
Total Other Power Generation Expenses (Labor)		LBSUB5	1.000000	0.546815	0.272048	0.181137	-	-	-	-
Total Transmission Labor Expenses		LBTRAN	1.000000	-	-	-	-	0.562358	0.299160	0.138482
Total Distribution Operation Labor Expense		LBDO	1.000000	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense		LBDM	1.000000	-	-	-	-	-	-	-
Sub-Total Labor Exp		LBSUB7	1.000000	0.244576	0.121680	0.081018	0.219769	0.018285	0.009727	0.004503
Total General Plant		PGP	1.000000	0.369261	0.183712	0.122321	-	0.044580	0.023715	0.010978
Total Production Plant		PPRTL	1.000000	0.546815	0.272048	0.181137	-	-	-	-
Total Intangible Plant		PINT	1.000000	0.369261	0.183712	0.122321	-	0.044580	0.023715	0.010978

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Description	Name	Functional Vector	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		Distribution Line Trans.	
			Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer
Functional Vectors											
Station Equipment	F001		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000	0.283529	0.387070	0.139271	0.190130	0.000000	0.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	0.283529	0.387070	0.139271	0.190130	0.000000	0.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	0.307404	0.634109	0.019096	0.039391	0.000000	0.000000
Line Transformers	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.721700	0.278300
Services	F006		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-	-	-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-	-	-	-
Distribution Operation Labor	F023		-	657,919.00	-	656,860.84	1,002,617.51	257,526.66	358,148.79	99,446.63	38,346.34
Distribution Maintenance Labor	F024		-	153,441.01	-	590,796.71	862,428.78	255,829.51	352,725.90	119,234.64	45,976.94
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		-	-	-	111,771,463	161,829,332	36,917,153	52,215,161	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-	-	-	-	-
Installations on Customer Premises - Plant in Service	F013		-	-	-	-	-	-	-	-	-
Installations on Customer Premises - Accum Depr	F014		-	-	-	-	-	-	-	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors											
Total Prod, Trans, and Dist Plant		PT&D	-	0.031114	-	0.040275	0.065520	0.013303	0.018815	0.025144	0.009696
Total Distribution Plant		PDIST	-	0.126771	-	0.164098	0.266955	0.054200	0.076660	0.102447	0.039505
Total Transmission Plant		PTRAN	-	-	-	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	-	0.012459	-	0.016283	0.027485	0.007427	0.010296	0.003135	0.001209
Total Plant in Service		TPIS	-	0.031137	-	0.040305	0.065567	0.013312	0.018829	0.025162	0.009703
Total Operation and Maintenance Expenses (Labor)		TLB	-	0.026043	-	0.038600	0.057791	0.015627	0.021923	0.006721	0.002592
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	-	0.007232	-	0.010622	0.015939	0.004333	0.006005	0.001533	0.000591
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	-	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)		LBSUB5	-	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses		LBTRAN	-	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense		LBDO	-	0.140605	-	0.140579	0.214576	0.055115	0.076650	0.021283	0.008207
Total Distribution Maintenance Labor Expense		LBDM	-	0.064010	-	0.246457	0.359771	0.106722	0.147143	0.049740	0.019181
Sub-Total Labor Exp		LBSUB7	-	0.026038	-	0.038598	0.057762	0.015830	0.021927	0.006702	0.002584
Total General Plant		PGP	-	0.031114	-	0.040275	0.065520	0.013303	0.018815	0.025144	0.009696
Total Production Plant		PPRTL	-	-	-	-	-	-	-	-	-
Total Intangible Plant		PINT	-	0.031114	-	0.040275	0.065520	0.013303	0.018815	0.025144	0.009696

OFFICE OF THE AT . .EY GENERAL
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Functional Vectors								
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-
Distribution Operation Labor	F023		34,960.07	1,481,976.39	84,742.90	-	-	-
Distribution Maintenance Labor	F024		1,516.29	5,293.46	9,913.10	-	-	-
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Customer Advances	F027		-	-	-	-	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-	-
Installations on Customer Premises - Plant in Service	F013		-	-	-	1.00000	-	-
Installations on Customer Premises - Accum Depr	F014		-	-	-	1.00000	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors								
Total Prod, Trans, and Dist Plant		PT&D	0.008839	0.012164	0.020564	-	-	-
Total Distribution Plant		PDIST	0.036015	0.049561	0.083788	-	-	-
Total Transmission Plant		PTRAN	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.000719	0.018553	0.003514	0.035874	0.011956	-
Total Plant in Service		TPIS	0.008848	0.012173	0.020579	-	-	-
Total Operation and Maintenance Expenses (Labor)		TLB	0.001200	0.048812	0.003068	0.066408	0.011378	-
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	0.000369	0.009429	0.002649	0.023727	0.009887	-
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)		LBSUB5	-	-	-	-	-	-
Total Transmission Labor Expenses		LBTRAN	-	-	-	-	-	-
Total Distribution Operation Labor Expense		LBDO	0.007482	0.317167	0.018136	-	-	-
Total Distribution Maintenance Labor Expense		LBDM	0.000633	0.002208	0.004135	-	-	-
Sub-Total Labor Exp		LBSUB7	0.001192	0.048850	0.003070	0.066477	0.011390	-
Total General Plant		PGP	0.008839	0.012164	0.020564	-	-	-
Total Production Plant		PPRTL	-	-	-	-	-	-
Total Intangible Plant		PINT	0.008839	0.012164	0.020564	-	-	-

Exhibit DHBK – 9

Electric Cost of Service Study

Allocation of Costs to Customers

OFFICE OF THE AT . .EY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Plant In Service									
Power Production Plant									
Production Demand - Off Peak	TPIS	PLPPDB	PPBDA	$ 1,084,094,187	$ 363,936,040	$ 1,646,378	$ 126,298,249	$ 14,351,868	$ 194,767,445
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	$ 539,351,801	$ 253,023,211	$ 1,096,502	$ 43,276,401	$ 4,285,890	$ 86,608,688
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	$ 359,115,183	$ 154,176,781	$ 261,524	$ 52,534,499	$ 4,238,633	$ 63,768,701
Production Energy - Off Peak	TPIS	PLPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TPIS	PLPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TPIS	PLPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PLPPT		$ 1,982,561,171	$ 771,136,032	$ 3,004,404	$ 222,109,149	$ 22,876,391	$ 345,144,834
Transmission Plant									
Transmission Demand - Off Peak	TPIS	PLTRB	PPBDA	$ 130,678,867	$ 43,938,714	$ 198,761	$ 15,247,542	$ 1,732,650	$ 23,513,587
Transmission Demand - Winter Peak	TPIS	PLTRI	PPWDA	$ 69,624,193	$ 32,662,423	$ 141,546	$ 5,586,492	$ 553,260	$ 11,180,198
Transmission Demand - Summer Peak	TPIS	PLTRP	PPSDA	$ 32,229,234	$ 13,836,785	$ 23,471	$ 4,714,773	$ 380,401	$ 5,723,000
Total Transmission Plant		PLTRT		$ 232,732,294	$ 90,435,923	$ 383,778	$ 25,548,807	$ 2,666,311	$ 40,416,785
Distribution Poles									
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	TPIS	PLDSG	NCPP	$ 91,434,174	$ 39,474,440	$ 383,681	$ 12,816,268	$ 1,084,792	$ 15,595,475
Distribution Primary & Secondary Lines									
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	$ 118,356,557	$ 51,097,512	$ 470,766	$ 16,589,961	$ 1,404,204	$ 20,187,493
Primary Customer	TPIS	PLDPLC	YECust08	$ 192,541,934	$ 164,075,322	$ 2,976,169	$ 19,558,930	$ 21,310	$ 1,261,179
Secondary Demand	TPIS	PLDSLD	SICD	$ 39,092,152	$ 25,459,519	$ 362,292	$ 7,716,226	$ -	$ 3,767,226
Secondary Customer	TPIS	PLDSLC	YECust07	$ 55,291,453	$ 47,134,008	$ 854,966	$ 5,618,705	$ -	$ 362,300
Total Distribution Primary & Secondary Lines		PLDLT		$ 405,282,096	$ 287,766,362	$ 4,664,193	$ 49,483,822	$ 1,425,514	$ 25,578,198
Distribution Line Transformers									
Demand	TPIS	PLDLTD	SICD	$ 73,890,104	$ 48,122,357	$ 684,786	$ 14,584,639	$ -	$ 7,120,630
Customer	TPIS	PLDLTC	YECust07	$ 28,493,302	$ 24,289,532	$ 440,589	$ 2,895,483	$ -	$ 186,704
Total Distribution Line Transformers		PLDLTT		$ 102,383,406	$ 72,411,889	$ 1,125,375	$ 17,480,321	$ -	$ 7,307,334
Distribution Services									
Customer	TPIS	PLDSC	C02	$ 25,975,775	$ 15,278,145	$ -	$ 4,383,152	$ -	$ 4,675,925
Distribution Meters									
Customer	TPIS	PLDMC	C03	$ 35,745,671	$ 20,577,320	$ 348,857	$ 11,471,715	$ 245,140	$ 1,906,751
Distribution Street & Customer Lighting									
Customer	TPIS	PLDSCL	YECust04	$ 60,432,014	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	TPIS	PLCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	TPIS	PLCSI	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	TPIS	PLSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 2,936,546,601	$ 1,297,080,111	$ 9,670,288	$ 343,293,235	$ 28,298,148	$ 440,625,301

OFFICE OF THE ATTORNEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Plant In Service									
Power Production Plant									
Production Demand - Off Peak	TPIS	PLPPDB	PPBDA	$ 24,211,980	$ 29,226,218	$ 10,337,634	$ 52,384,663	$ 34,183,075	$ 147,935,223
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	$ 8,284,580	$ 14,816,370	$ 3,120,054	$ 16,579,619	$ 11,966,482	$ 62,765,679
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	$ 6,741,347	$ 8,621,552	$ 3,055,163	$ 14,297,458	$ 6,173,635	$ 27,550,206
Production Energy - Off Peak	TPIS	PLPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TPIS	PLPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TPIS	PLPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PLPPT		$ 39,237,908	$ 52,664,140	$ 16,512,851	$ 83,261,740	$ 52,323,192	$ 238,251,109
Transmission Plant									
Transmission Demand - Off Peak	TPIS	PLTRB	PPBDA	$ 2,923,027	$ 3,528,378	$ 1,248,026	$ 6,324,216	$ 4,126,802	$ 17,859,698
Transmission Demand - Winter Peak	TPIS	PLTRI	PPWDA	$ 1,069,445	$ 1,912,625	$ 402,764	$ 2,140,241	$ 1,544,737	$ 8,102,336
Transmission Demand - Summer Peak	TPIS	PLTRP	PPSDA	$ 605,011	$ 773,752	$ 274,189	$ 1,283,143	$ 554,060	$ 2,472,527
Total Transmission Plant		PLTRT		$ 4,597,483	$ 6,214,755	$ 1,924,979	$ 9,747,599	$ 6,225,599	$ 28,434,561
Distribution Poles									
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	TPIS	PLDSG	NCPP	$ 1,754,008	$ 2,100,779	$ 844,134	$ 3,857,844	$ -	$ 8,626,679
Distribution Primary & Secondary Lines									
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	$ 2,270,467	$ 2,719,344	$ 1,092,685	$ 4,993,768	$ -	$ 11,166,766
Primary Customer	TPIS	PLDPLC	YECust08	$ 4,843	$ 25,185	$ 19,857	$ 171,451	$ -	$ 21,795
Secondary Demand	TPIS	PLDSLD	SICD	$ -	$ 495,028	$ -	$ 980,442	$ -	$ -
Secondary Customer	TPIS	PLDSLC	YECust07	$ -	$ 7,235	$ -	$ 49,253	$ -	$ -
Total Distribution Primary & Secondary Lines		PLDLT		$ 2,275,311	$ 3,246,791	$ 1,112,543	$ 6,194,913	$ -	$ 11,188,560
Distribution Line Transformers									
Demand	TPIS	PLDLTD	SICD	$ -	$ 935,678	$ -	$ 1,853,184	$ -	$ -
Customer	TPIS	PLDLTC	YECust07	$ -	$ 3,728	$ -	$ 25,381	$ -	$ -
Total Distribution Line Transformers		PLDLTT		$ -	$ 939,407	$ -	$ 1,878,565	$ -	$ -
Distribution Services									
Customer	TPIS	PLDSC	C02	$ -	$ 89,720	$ -	$ 1,451,682	$ -	$ -
Distribution Meters									
Customer	TPIS	PLDMC	C03	$ 62,711	$ 36,853	$ 244,589	$ 297,452	$ 183,076	$ 250,413
Distribution Street & Customer Lighting									
Customer	TPIS	PLDSCL	YECust04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	TPIS	PLCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	TPIS	PLCSI	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	TPIS	PLSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 47,927,419	$ 65,292,445	$ 20,639,096	$ 106,689,795	$ 58,731,867	$ 286,751,323

OFFICE OF THE AT . . .NEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Plant in Service									
Power Production Plant									
Production Demand - Off Peak	TPIS	PLPPDB	PPBDA	$ 4,049,275	$ 4,861,410	$ 377,614	$ 5,050,244	$ 1,085,112	$ 69,391,758
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	$ 1,411,496	$ 3,841,491	$ 309,913	$ 3,981,655	$ 412,122	$ 23,571,648
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	$ 1,232,975	$ -	$ -	$ -	$ 171,229	$ 16,291,480
Production Energy - Off Peak	TPIS	PLPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TPIS	PLPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TPIS	PLPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PLPPT		$ 6,693,745	$ 8,702,902	$ 687,527	$ 9,031,899	$ 1,668,463	$ 109,254,885
Transmission Plant									
Transmission Demand - Off Peak	TPIS	PLTRB	PPBDA	$ 488,855	$ 586,901	$ 45,588	$ 609,698	$ 131,002	$ 8,377,422
Transmission Demand - Winter Peak	TPIS	PLTRI	PPWDA	$ 182,208	$ 495,893	$ 40,006	$ 513,986	$ 53,200	$ 3,042,832
Transmission Demand - Summer Peak	TPIS	PLTRP	PPSDA	$ 110,655	$ -	$ -	$ -	$ 15,367	$ 1,462,099
Total Transmission Plant		PLTRT		$ 781,718	$ 1,082,794	$ 85,594	$ 1,123,685	$ 199,569	$ 12,882,353
Distribution Poles									
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	TPIS	PLDSG	NCPP	$ 466,528	$ 438,985	$ 39,242	$ 461,473	$ 48,467	$ 3,463,379
Distribution Primary & Secondary Lines									
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	$ 603,895	$ 565,654	$ 50,798	$ 597,352	$ 62,738	$ 4,483,155
Primary Customer	TPIS	PLDPLC	YECust08	$ 6,296	$ 2,131,078	$ 6,673	$ 2,212,445	$ 46,979	$ 2,422
Secondary Demand	TPIS	PLDSLD	SICD	$ 110,011	$ 89,247	$ 8,014	$ 94,248	$ 9,899	$ -
Secondary Customer	TPIS	PLDSLC	YECust07	$ 1,809	$ 612,196	$ 1,917	$ 635,570	$ 13,496	$ -
Total Distribution Primary & Secondary Lines		PLDLT		$ 722,010	$ 3,398,175	$ 67,401	$ 3,539,615	$ 133,112	$ 4,485,577
Distribution Line Transformers									
Demand	TPIS	PLDLTD	SICD	$ 207,937	$ 168,690	$ 15,149	$ 178,143	$ 18,710	$ -
Customer	TPIS	PLDLTC	YECust07	$ 932	$ 315,483	$ 988	$ 327,528	$ 6,955	$ -
Total Distribution Line Transformers		PLDLTT		$ 208,869	$ 484,173	$ 16,136	$ 505,671	$ 25,665	$ -
Distribution Services									
Customer	TPIS	PLDSC	C02	$ 53,614	$ -	$ 7,585	$ -	$ 35,950	$ -
Distribution Meters									
Customer	TPIS	PLDMC	C03	$ 11,176	$ -	$ 6,990	$ -	$ 46,822	$ 53,807
Distribution Street & Customer Lighting									
Customer	TPIS	PLDSCL	YECust04	$ -	$ 25,328,889	$ -	$ 35,103,126	$ -	$ -
Customer Accounts Expense									
Customer	TPIS	PLCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	TPIS	PLCSI	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	TPIS	PLSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 8,937,660	$ 39,433,917	$ 910,476	$ 49,765,469	$ 2,160,049	$ 130,140,000

OFFICE OF THE AT . .«EY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Utility Plant										
Power Production Plant										
Production Demand - Off Peak	NTPLANT	UPPPDB	PPBDA	$	729,905,730	$ 245,033,138	$ 1,108,484	$ 85,034,877	$ 9,662,915	$ 131,134,246
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	$	363,138,162	$ 170,357,054	$ 738,260	$ 29,137,407	$ 2,885,631	$ 58,312,440
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	$	241,787,321	$ 103,805,110	$ 176,081	$ 35,370,757	$ 2,853,814	$ 42,934,590
Production Energy - Off Peak	NTPLANT	UPPPEB	E01	$	-	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	NTPLANT	UPPPEI	E01	$	-	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	NTPLANT	UPPPEP	E01	$	-	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		UPPPT		$	1,334,831,213	$ 519,195,302	$ 2,022,824	$ 149,543,040	$ 15,402,360	$ 232,381,277
Transmission Plant										
Transmission Demand - Off Peak	NTPLANT	UPTRB	PPBDA	$	67,105,392	$ 22,527,628	$ 101,911	$ 7,817,857	$ 888,380	$ 12,056,098
Transmission Demand - Winter Peak	NTPLANT	UPTRI	PPWDA	$	35,698,343	$ 16,746,972	$ 72,575	$ 2,864,356	$ 283,672	$ 5,732,412
Transmission Demand - Summer Peak	NTPLANT	UPTRP	PPSDA	$	16,524,863	$ 7,094,521	$ 12,034	$ 2,417,401	$ 195,043	$ 2,934,348
Total Transmission Plant		UPTRT		$	119,328,598	$ 46,369,121	$ 186,520	$ 13,099,615	$ 1,367,095	$ 20,722,858
Distribution Poles										
Specific	NTPLANT	UPDPS	NCPP	$	-	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	NTPLANT	UPDSG	NCPP	$	55,623,913	$ 24,014,247	$ 221,245	$ 7,796,768	$ 659,932	$ 9,487,496
Distribution Primary & Secondary Lines										
Primary Specific	NTPLANT	UPDPLS	NCPP	$	-	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	$	72,002,125	$ 31,085,134	$ 286,390	$ 10,092,491	$ 854,246	$ 12,281,046
Primary Customer	NTPLANT	UPDPLC	YECust08	$	117,132,744	$ 99,815,102	$ 1,810,550	$ 11,898,661	$ 12,964	$ 767,237
Secondary Demand	NTPLANT	UPDSLD	SICD	$	23,781,682	$ 15,488,280	$ 220,400	$ 4,694,160	$ -	$ 2,291,789
Secondary Customer	NTPLANT	UPDSLC	YECust07	$	33,636,515	$ 28,673,939	$ 520,118	$ 3,418,135	$ -	$ 220,405
Total Distribution Primary & Secondary Lines		UPDLT		$	246,553,067	$ 175,062,455	$ 2,837,458	$ 30,103,447	$ 867,211	$ 15,560,478
Distribution Line Transformers										
Demand	NTPLANT	UPDLTD	SICD	$	44,950,991	$ 29,275,201	$ 416,589	$ 8,872,676	$ -	$ 4,331,830
Customer	NTPLANT	UPDLTC	YECust07	$	17,333,879	$ 14,776,519	$ 268,032	$ 1,761,465	$ -	$ 113,561
Total Distribution Line Transformers		UPDLTT		$	62,284,870	$ 44,051,720	$ 684,621	$ 10,634,141	$ -	$ 4,445,411
Distribution Services										
Customer	NTPLANT	UPDSC	C02	$	15,802,343	$ 9,294,449	$ -	$ 2,666,487	$ -	$ 2,844,596
Distribution Meters										
Customer	NTPLANT	UPDMC	C03	$	21,745,853	$ 12,518,197	$ 212,227	$ 6,978,809	$ 149,131	$ 1,159,970
Distribution Street & Customer Lighting										
Customer	NTPLANT	UPDSCL	YECust04	$	36,763,772	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	NTPLANT	UPCAE	YECust05	$	-	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.										
Customer	NTPLANT	UPCSI	YECust06	$	-	$ -	$ -	$ -	$ -	$ -
Sales Expense										
Customer	NTPLANT	UPSEC	YECust06	$	-	$ -	$ -	$ -	$ -	$ -
Total		UPT		$	1,892,933,628	$ 830,505,490	$ 6,164,895	$ 220,822,307	$ 18,445,729	$ 286,602,086

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12 Months Ended
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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Utility Plant									
Power Production Plant									
Production Demand - Off Peak	NTPLANT	UPPPDB	PPBDA	$ 16,301,594	$ 19,677,611	$ 6,960,187	$ 35,269,874	$ 23,014,995	$ 99,602,754
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	$ 5,577,894	$ 9,975,659	$ 2,100,669	$ 11,162,830	$ 8,056,868	$ 42,259,270
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	$ 4,538,857	$ 5,804,772	$ 2,057,000	$ 9,626,282	$ 4,156,623	$ 18,549,176
Production Energy - Off Peak	NTPLANT	UPPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	NTPLANT	UPPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	NTPLANT	UPPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		UPPPT		$ 26,418,344	$ 35,458,042	$ 11,117,876	$ 56,058,986	$ 35,228,487	$ 160,411,200
Transmission Plant									
Transmission Demand - Off Peak	NTPLANT	UPTRB	PPBDA	$ 1,498,721	$ 1,809,102	$ 639,899	$ 3,242,609	$ 2,115,931	$ 9,157,185
Transmission Demand - Winter Peak	NTPLANT	UPTRI	PPWDA	$ 548,336	$ 980,658	$ 206,509	$ 1,097,363	$ 792,031	$ 4,154,303
Transmission Demand - Summer Peak	NTPLANT	UPTRP	PPSDA	$ 310,206	$ 396,725	$ 140,585	$ 657,905	$ 284,083	$ 1,267,736
Total Transmission Plant		UPTRT		$ 2,357,263	$ 3,186,485	$ 986,993	$ 4,997,877	$ 3,192,045	$ 14,579,224
Distribution Poles									
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	NTPLANT	UPDSG	NCPP	$ 1,067,049	$ 1,278,007	$ 513,528	$ 2,346,916	$ -	$ 5,248,034
Distribution Primary & Secondary Lines									
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	$ 1,381,237	$ 1,654,311	$ 664,734	$ 3,037,955	$ -	$ 6,793,294
Primary Customer	NTPLANT	UPDPLC	YECust08	$ 2,946	$ 15,321	$ 12,080	$ 104,302	$ -	$ 13,259
Secondary Demand	NTPLANT	UPDSLD	SICD	$ -	$ 301,150	$ -	$ 596,451	$ -	$ -
Secondary Customer	NTPLANT	UPDSLC	YECust07	$ -	$ 4,401	$ -	$ 29,963	$ -	$ -
Total Distribution Primary & Secondary Lines		UPDLT		$ 1,384,184	$ 1,975,183	$ 676,814	$ 3,768,671	$ -	$ 6,806,552
Distribution Line Transformers									
Demand	NTPLANT	UPDLTD	SICD	$ -	$ 569,219	$ -	$ 1,127,383	$ -	$ -
Customer	NTPLANT	UPDLTC	YECust07	$ -	$ 2,268	$ -	$ 15,441	$ -	$ -
Total Distribution Line Transformers		UPDLTT		$ -	$ 571,487	$ -	$ 1,142,824	$ -	$ -
Distribution Services									
Customer	NTPLANT	UPDSC	C02	$ -	$ 54,581	$ -	$ 883,130	$ -	$ -
Distribution Meters									
Customer	NTPLANT	UPDMC	C03	$ 38,150	$ 22,419	$ 148,796	$ 180,955	$ 111,374	$ 152,339
Distribution Street & Customer Lighting									
Customer	NTPLANT	UPDSCL	YECust04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	NTPLANT	UPCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	NTPLANT	UPCSI	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	NTPLANT	UPSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Total		UPT		$ 31,264,990	$ 42,546,206	$ 13,444,007	$ 69,379,358	$ 38,531,906	$ 187,197,350

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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Utility Plant									
Power Production Plant									
Production Demand - Off Peak	NTPLANT	UPPPDB	PPBDA	$ 2,726,321	$ 3,273,121	$ 254,242	$ 3,400,260	$ 730,591	$ 46,720,518
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	$ 950,341	$ 2,586,423	$ 208,660	$ 2,680,794	$ 277,476	$ 15,870,467
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	$ 830,145	$ -	$ -	$ -	$ 115,286	$ 10,968,829
Production Energy - Off Peak	NTPLANT	UPPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	NTPLANT	UPPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	NTPLANT	UPPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		UPPPT		$ 4,506,807	$ 5,859,544	$ 462,902	$ 6,081,054	$ 1,123,354	$ 73,559,814
Transmission Plant									
Transmission Demand - Off Peak	NTPLANT	UPTRB	PPBDA	$ 250,650	$ 300,921	$ 23,374	$ 312,610	$ 67,168	$ 4,295,347
Transmission Demand - Winter Peak	NTPLANT	UPTRI	PPWDA	$ 93,423	$ 254,259	$ 20,512	$ 263,536	$ 27,277	$ 1,560,148
Transmission Demand - Summer Peak	NTPLANT	UPTRP	PPSDA	$ 56,738	$ -	$ -	$ -	$ 7,879	$ 749,660
Total Transmission Plant		UPTRT		$ 400,809	$ 555,180	$ 43,887	$ 576,146	$ 102,325	$ 6,605,156
Distribution Poles									
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	NTPLANT	UPDSG	NCPP	$ 283,812	$ 265,840	$ 23,873	$ 280,737	$ 29,485	$ 2,106,944
Distribution Primary & Secondary Lines									
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	$ 367,379	$ 344,115	$ 30,902	$ 363,399	$ 38,167	$ 2,727,324
Primary Customer	NTPLANT	UPDPLC	YECust08	$ 3,830	$ 1,296,440	$ 4,059	$ 1,345,939	$ 28,580	$ 1,473
Secondary Demand	NTPLANT	UPDSLD	SICD	$ 66,925	$ 54,293	$ 4,876	$ 57,336	$ 6,022	$ -
Secondary Customer	NTPLANT	UPDSLC	YECust07	$ 1,100	$ 372,429	$ 1,166	$ 386,649	$ 8,210	$ -
Total Distribution Primary & Secondary Lines		UPDLT		$ 439,235	$ 2,067,277	$ 41,003	$ 2,153,322	$ 80,979	$ 2,728,797
Distribution Line Transformers									
Demand	NTPLANT	UPDLTD	SICD	$ 126,498	$ 102,623	$ 9,216	$ 108,373	$ 11,382	$ -
Customer	NTPLANT	UPDLTC	YECust07	$ 567	$ 191,924	$ 601	$ 199,251	$ 4,231	$ -
Total Distribution Line Transformers		UPDLTT		$ 127,065	$ 294,546	$ 9,817	$ 307,625	$ 15,613	$ -
Distribution Services									
Customer	NTPLANT	UPDSC	C02	$ 32,616	$ -	$ 4,614	$ -	$ 21,870	$ -
Distribution Meters									
Customer	NTPLANT	UPDMC	C03	$ 6,799	$ -	$ 4,253	$ -	$ 29,701	$ 32,733
Distribution Street & Customer Lighting									
Customer	NTPLANT	UPDSCL	YECust04	$ -	$ 15,408,811	$ -	$ 21,354,961	$ -	$ -
Customer Accounts Expense									
Customer	NTPLANT	UPCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	NTPLANT	UPCSI	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	NTPLANT	UPSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Total		UPT		$ 5,797,143	$ 24,451,198	$ 590,348	$ 30,753,844	$ 1,403,326	$ 85,033,445

OFFICE OF THE A1 . .<EY GENERAL
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Class Allocation

12 Months Ended
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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rate Base									
Power Production Plant									
Production Demand - Off Peak	RB	RBPPDB	PPBDA	$ 614,578,411	$ 206,317,159	$ 933,340	$ 71,599,108	$ 8,136,145	$ 110,414,638
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 305,761,231	$ 143,440,123	$ 621,612	$ 24,533,608	$ 2,429,692	$ 49,098,898
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 203,584,191	$ 87,403,587	$ 146,259	$ 29,782,070	$ 2,402,902	$ 36,150,795
Production Energy - Off Peak	RB	RBPPEB	E01	$ 88,448,137	$ 29,692,498	$ 134,323	$ 10,304,312	$ 1,170,928	$ 15,890,517
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		RBPPT		$ 1,212,371,970	$ 466,853,387	$ 1,837,535	$ 136,219,099	$ 14,139,668	$ 211,554,848
Transmission Plant									
Transmission Demand - Off Peak	RB	RBTRB	PPBDA	$ 54,413,342	$ 18,266,841	$ 82,636	$ 6,339,218	$ 720,355	$ 9,775,855
Transmission Demand - Winter Peak	RB	RBTRI	PPWDA	$ 28,946,499	$ 13,579,516	$ 58,848	$ 2,322,603	$ 230,020	$ 4,648,206
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 13,399,415	$ 5,752,691	$ 9,758	$ 1,960,183	$ 158,153	$ 2,379,357
Total Transmission Plant		RBTRT		$ 96,759,257	$ 37,599,048	$ 151,242	$ 10,622,005	$ 1,108,528	$ 16,803,418
Distribution Poles									
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	RB	RBDSG	NCPP	$ 46,141,165	$ 19,920,305	$ 183,527	$ 6,467,577	$ 547,427	$ 7,870,070
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 59,692,914	$ 25,770,937	$ 237,430	$ 8,367,117	$ 708,208	$ 10,181,525
Primary Customer	RB	RBDPLC	YECust08	$ 96,988,986	$ 82,649,523	$ 1,499,183	$ 9,852,403	$ 10,735	$ 635,293
Secondary Demand	RB	RBDSLD	SICD	$ 19,789,368	$ 12,888,207	$ 183,401	$ 3,906,135	$ -	$ 1,907,059
Secondary Customer	RB	RBDSLC	YECust07	$ 27,978,822	$ 23,850,956	$ 432,634	$ 2,843,201	$ -	$ 183,332
Total Distribution Primary & Secondary Lines		RBDLT		$ 204,450,088	$ 145,159,624	$ 2,352,647	$ 24,968,856	$ 718,942	$ 12,907,209
Distribution Line Transformers									
Demand	RB	RBDLTD	SICD	$ 36,921,888	$ 24,045,962	$ 342,177	$ 7,287,807	$ -	$ 3,558,063
Customer	RB	RBDLTC	YECust07	$ 14,237,641	$ 12,137,085	$ 220,155	$ 1,446,826	$ -	$ 93,293
Total Distribution Line Transformers		RBDLTT		$ 51,159,329	$ 36,183,048	$ 562,332	$ 8,734,633	$ -	$ 3,651,356
Distribution Services									
Customer	RB	RBDSC	C02	$ 12,959,447	$ 7,622,345	$ -	$ 2,186,777	$ -	$ 2,332,843
Distribution Meters									
Customer	RB	RBDMC	C03	$ 18,761,065	$ 10,799,977	$ 183,097	$ 6,020,913	$ 128,661	$ 1,000,755
Distribution Street & Customer Lighting									
Customer	RB	RBDSCL	YECust04	$ 30,247,060	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	RB	RBCAE	YECust05	$ 1,894,161	$ 1,515,667	$ -	$ 198,746	$ 1,969	$ 116,503
Customer Service & Info.									
Customer	RB	RBCSI	YECust06	$ 631,288	$ 537,945	$ 9,758	$ 64,127	$ 70	$ 4,135
Sales Expense									
Customer	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Total		RBT		$ 1,675,374,829	$ 726,191,326	$ 5,280,138	$ 195,482,733	$ 16,645,266	$ 256,241,138

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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base									
Power Production Plant									
Production Demand - Off Peak	RB	RBPPDB	PPBDA	$ 13,725,893	$ 16,568,489	$ 5,860,456	$ 29,697,127	$ 19,378,556	$ 83,865,217
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 4,696,570	$ 8,399,474	$ 1,766,774	$ 9,399,069	$ 6,783,858	$ 35,582,177
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 3,821,704	$ 4,887,601	$ 1,731,987	$ 8,105,300	$ 3,499,864	$ 15,618,350
Production Energy - Off Peak	RB	RBPPEB	E01	$ 1,975,366	$ 2,384,483	$ 843,418	$ 4,273,914	$ 2,788,899	$ 12,069,611
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		RBPPT		$ 24,219,552	$ 32,240,047	$ 10,204,636	$ 51,475,411	$ 32,451,178	$ 147,135,355
Transmission Plant									
Transmission Demand - Off Peak	RB	RBTRB	PPBDA	$ 1,215,259	$ 1,466,935	$ 518,871	$ 2,629,315	$ 1,715,732	$ 7,425,231
Transmission Demand - Winter Peak	RB	RBTRI	PPWDA	$ 444,626	$ 795,181	$ 167,450	$ 889,812	$ 642,230	$ 3,368,574
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 251,535	$ 321,690	$ 113,995	$ 533,471	$ 230,353	$ 1,027,962
Total Transmission Plant		RBTRT		$ 1,911,419	$ 2,583,806	$ 800,317	$ 4,052,598	$ 2,588,315	$ 11,821,767
Distribution Poles									
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	RB	RBDSG	NCPP	$ 885,139	$ 1,060,133	$ 425,982	$ 1,946,815	$ -	$ 4,353,351
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 1,145,106	$ 1,371,496	$ 551,094	$ 2,518,598	$ -	$ 5,631,938
Primary Customer	RB	RBDPLC	YECust08	$ 2,440	$ 12,686	$ 10,003	$ 88,365	$ -	$ 10,979
Secondary Demand	RB	RBDSLD	SICD	$ -	$ 250,595	$ -	$ 498,323	$ -	$ -
Secondary Customer	RB	RBDSLC	YECust07	$ -	$ 3,661	$ -	$ 24,923	$ -	$ -
Total Distribution Primary & Secondary Lines		RBDLT		$ 1,147,546	$ 1,638,438	$ 561,097	$ 3,126,208	$ -	$ 5,642,917
Distribution Line Transformers									
Demand	RB	RBDLTD	SICD	$ -	$ 467,543	$ -	$ 926,006	$ -	$ -
Customer	RB	RBDLTC	YECust07	$ -	$ 1,863	$ -	$ 12,683	$ -	$ -
Total Distribution Line Transformers		RBDLTT		$ -	$ 469,406	$ -	$ 938,689	$ -	$ -
Distribution Services									
Customer	RB	RBDSC	C02	$ -	$ 44,762	$ -	$ 724,252	$ -	$ -
Distribution Meters									
Customer	RB	RBDMC	C03	$ 32,914	$ 19,342	$ 128,372	$ 156,117	$ 96,087	$ 131,429
Distribution Street & Customer Lighting									
Customer	RB	RBDSCL	YECust04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	RB	RBCAE	YECust05	$ 895	$ 4,653	$ 1,834	$ 15,838	$ 537	$ 4,027
Customer Service & Info.									
Customer	RB	RBCSI	YECust08	$ 16	$ 83	$ 65	$ 562	$ 10	$ 71
Sales Expense									
Customer	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Total		RBT		$ 28,197,460	$ 38,060,670	$ 12,122,303	$ 62,436,489	$ 35,136,126	$ 169,088,916

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12 Months Ended
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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base									
Power Production Plant									
Production Demand - Off Peak	RB	RBPPDB	PPBDA	$ 2,295,554	$ 2,755,958	$ 214,071	$ 2,863,009	$ 615,156	$ 39,338,534
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 800,184	$ 2,177,761	$ 175,891	$ 2,257,220	$ 233,634	$ 13,362,885
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 698,979	$ -	$ -	$ -	$ 97,071	$ 9,235,721
Production Energy - Off Peak	RB	RBPPEB	E01	$ 330,369	$ 396,629	$ 30,808	$ 412,035	$ 88,531	$ 5,661,475
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		RBPPT		$ 4,125,086	$ 5,330,347	$ 420,571	$ 5,532,264	$ 1,034,391	$ 67,598,615
Transmission Plant									
Transmission Demand - Off Peak	RB	RBTRB	PPBDA	$ 203,243	$ 244,006	$ 18,953	$ 253,484	$ 54,464	$ 3,482,942
Transmission Demand - Winter Peak	RB	RBTRI	PPWDA	$ 75,754	$ 206,169	$ 16,633	$ 213,692	$ 22,118	$ 1,265,068
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 46,005	$ -	$ -	$ -	$ 6,389	$ 607,873
Total Transmission Plant		RBTRT		$ 325,002	$ 450,175	$ 35,586	$ 467,176	$ 82,972	$ 5,355,883
Distribution Poles									
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	RB	RBDSG	NCPP	$ 235,428	$ 220,519	$ 19,803	$ 232,877	$ 24,458	$ 1,747,753
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 304,573	$ 285,286	$ 25,619	$ 301,273	$ 31,642	$ 2,261,071
Primary Customer	RB	RBDPLC	YECust08	$ 3,172	$ 1,073,486	$ 3,361	$ 1,114,473	$ 23,665	$ 1,220
Secondary Demand	RB	RBDSLD	SICD	$ 55,690	$ 45,179	$ 4,057	$ 47,711	$ 5,011	$ -
Secondary Customer	RB	RBDSLC	YECust07	$ 915	$ 309,786	$ 970	$ 321,614	$ 6,829	$ -
Total Distribution Primary & Secondary Lines		RBDLT		$ 364,350	$ 1,713,738	$ 34,008	$ 1,785,071	$ 67,147	$ 2,262,291
Distribution Line Transformers									
Demand	RB	RBDLTD	SICD	$ 103,903	$ 84,292	$ 7,570	$ 89,015	$ 9,349	$ -
Customer	RB	RBDLTC	YECust07	$ 466	$ 157,641	$ 494	$ 163,660	$ 3,475	$ -
Total Distribution Line Transformers		RBDLTT		$ 104,369	$ 241,933	$ 8,063	$ 252,676	$ 12,824	$ -
Distribution Services									
Customer	RB	RBDSC	C02	$ 26,748	$ -	$ 3,784	$ -	$ 17,936	$ -
Distribution Meters									
Customer	RB	RBDMC	C03	$ 5,866	$ -	$ 3,669	$ -	$ 25,624	$ 28,240
Distribution Street & Customer Lighting									
Customer	RB	RBDSCL	YECust04	$ -	$ 12,677,460	$ -	$ 17,569,800	$ -	$ -
Customer Accounts Expense									
Customer	RB	RBCAE	YECust05	$ 1,163	$ 15,355	$ 62	$ 15,941	$ 434	$ 537
Customer Service & Info.									
Customer	RB	RBCSI	YECust06	$ 21	$ 6,987	$ 22	$ 7,254	$ 154	$ 10
Sales Expense									
Customer	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -
Total		RBT		$ 5,188,032	$ 20,656,514	$ 525,567	$ 25,862,859	$ 1,265,941	$ 76,993,328

OFFICE OF THE ATTORNEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Operation and Maintenance Expenses									
Power Production Plant									
Production Demand - Off Peak	TOM	OMPPDB	PPBDA	$ 46,195,100	$ 15,507,935	$ 70,155	$ 5,381,784	$ 611,558	$ 8,299,373
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$ 22,688,733	$ 10,643,843	$ 48,126	$ 1,620,494	$ 180,293	$ 3,643,339
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 14,272,080	$ 6,127,347	$ 10,394	$ 2,087,844	$ 168,453	$ 2,534,318
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 334,858,057	$ 112,413,586	$ 508,538	$ 39,011,358	$ 4,433,045	$ 60,160,315
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OMPPT		$ 418,013,970	$ 144,692,711	$ 635,213	$ 48,301,480	$ 5,393,349	$ 74,637,345
Transmission Plant									
Transmission Demand - Off Peak	TOM	OMTRB	PPBDA	$ 14,659,297	$ 4,921,202	$ 22,263	$ 1,707,825	$ 194,068	$ 2,633,677
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 7,798,369	$ 3,658,407	$ 15,854	$ 625,724	$ 61,969	$ 1,252,256
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 3,609,887	$ 1,549,811	$ 2,629	$ 528,086	$ 42,607	$ 641,014
Total Transmission Plant		OMTRT		$ 26,067,553	$ 10,129,420	$ 40,746	$ 2,861,635	$ 298,644	$ 4,526,947
Distribution Poles									
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	TOM	OMDSG	NCPP	$ 5,289,407	$ 2,283,570	$ 21,039	$ 741,413	$ 62,754	$ 902,188
Distribution Primary & Secondary Lines									
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 7,761,792	$ 3,350,961	$ 30,873	$ 1,087,965	$ 92,087	$ 1,323,890
Primary Customer	TOM	OMDPLC	Cust06	$ 11,868,532	$ 9,930,843	$ 183,572	$ 1,194,400	$ 1,304	$ 76,051
Secondary Demand	TOM	OMDSLD	SICD	$ 3,153,098	$ 2,053,516	$ 29,222	$ 622,376	$ -	$ 303,857
Secondary Customer	TOM	OMDSLC	Cust07	$ 4,371,169	$ 3,721,577	$ 68,794	$ 447,601	$ -	$ 28,500
Total Distribution Primary & Secondary Lines		OMDLT		$ 26,954,592	$ 19,056,898	$ 312,460	$ 3,352,342	$ 93,392	$ 1,732,299
Distribution Line Transformers									
Demand	TOM	OMDLTD	SICD	$ 1,331,132	$ 866,925	$ 12,336	$ 262,746	$ -	$ 128,278
Customer	TOM	OMDLTC	Cust07	$ 513,307	$ 437,026	$ 8,078	$ 52,562	$ -	$ 3,347
Total Distribution Line Transformers		OMDLTT		$ 1,844,439	$ 1,303,951	$ 20,415	$ 315,308	$ -	$ 131,625
Distribution Services									
Customer	TOM	OMDSC	C02	$ 305,321	$ 179,580	$ -	$ 51,520	$ -	$ 54,961
Distribution Meters									
Customer	TOM	OMDMC	C03	$ 7,876,550	$ 4,534,207	$ 76,871	$ 2,527,790	$ 54,017	$ 420,152
Distribution Street & Customer Lighting									
Customer	TOM	OMDSCL	C04	$ 1,492,003	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	TOM	OMCAE	C05	$ 15,229,786	$ 12,177,661	$ -	$ 1,611,092	$ 15,995	$ 932,573
Customer Service & Info.									
Customer	TOM	OMCSI	C06	$ 5,075,799	$ 4,319,829	$ 79,852	$ 519,554	$ 567	$ 33,082
Sales Expense									
Customer	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		OMT		$ 508,149,420	$ 198,877,828	$ 1,186,595	$ 60,282,132	$ 5,916,719	$ 83,371,170

OFFICE OF THE ATTORNEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Operation and Maintenance Expenses									
Power Production Plant									
Production Demand - Off Peak	TOM	OMPPDB	PPBDA	$ 1,031,714	$ 1,245,379	$ 440,504	$ 2,232,200	$ 1,456,599	$ 6,303,772
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$ 348,505	$ 623,275	$ 131,250	$ 697,449	$ 503,390	$ 2,640,343
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 267,917	$ 342,641	$ 121,419	$ 568,215	$ 245,355	$ 1,094,910
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 7,478,665	$ 9,027,476	$ 3,193,117	$ 16,180,722	$ 10,556,564	$ 45,694,647
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OMPPT		$ 9,126,800	$ 11,238,771	$ 3,886,291	$ 19,678,585	$ 12,763,908	$ 55,733,672
Transmission Plant									
Transmission Demand - Off Peak	TOM	OMTRB	PPBDA	$ 327,398	$ 395,202	$ 139,787	$ 708,354	$ 462,229	$ 2,000,404
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 119,785	$ 214,227	$ 45,112	$ 239,721	$ 173,021	$ 907,515
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 67,765	$ 86,665	$ 30,711	$ 143,720	$ 62,058	$ 276,939
Total Transmission Plant		OMTRT		$ 514,948	$ 696,094	$ 215,610	$ 1,091,795	$ 697,308	$ 3,184,859
Distribution Poles									
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	TOM	OMDSG	NCPP	$ 101,468	$ 121,529	$ 48,833	$ 223,174	$ -	$ 499,048
Distribution Primary & Secondary Lines									
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 148,897	$ 178,334	$ 71,658	$ 327,490	$ -	$ 732,314
Primary Customer	TOM	OMDPLC	Cust08	$ 302	$ 1,484	$ 1,214	$ 10,379	$ -	$ 1,317
Secondary Demand	TOM	OMDSLD	SICD	$ -	$ 39,928	$ -	$ 79,081	$ -	$ -
Secondary Customer	TOM	OMDSLC	Cust07	$ -	$ 556	$ -	$ 3,889	$ -	$ -
Total Distribution Primary & Secondary Lines		OMDLT		$ 149,199	$ 220,302	$ 72,872	$ 420,839	$ -	$ 733,630
Distribution Line Transformers									
Demand	TOM	OMDLTD	SICD	$ -	$ 16,856	$ -	$ 33,385	$ -	$ -
Customer	TOM	OMDLTC	Cust07	$ -	$ 65	$ -	$ 457	$ -	$ -
Total Distribution Line Transformers		OMDLTT		$ -	$ 16,922	$ -	$ 33,842	$ -	$ -
Distribution Services									
Customer	TOM	OMDSC	C02	$ -	$ 1,055	$ -	$ 17,063	$ -	$ -
Distribution Meters									
Customer	TOM	OMDMC	C03	$ 13,818	$ 8,120	$ 53,895	$ 65,544	$ 40,341	$ 55,179
Distribution Street & Customer Lighting									
Customer	TOM	OMDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	TOM	OMCAE	C05	$ 7,410	$ 36,386	$ 14,881	$ 127,269	$ 4,398	$ 32,292
Customer Service & Info.									
Customer	TOM	OMCSI	C06	$ 131	$ 645	$ 528	$ 4,515	$ 78	$ 573
Sales Expense									
Customer	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		OMT		$ 9,913,775	$ 12,339,826	$ 4,292,909	$ 21,662,625	$ 13,506,033	$ 60,239,251

OFFICE OF THE AT. .EY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary		Street Lighting Rate PSL		Street Lighting Rate SLE		Street Lighting Rate OL		Street Lighting Rate TLE		Special Contracts
Operation and Maintenance Expenses															
Power Production Plant															
Production Demand - Off Peak	TOM	OMPPDB	PPBDA	$	172,547	$	207,153	$	16,091	$	215,200	$	46,238	$	2,956,901
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$	59,377	$	161,599	$	13,037	$	167,495	$	17,337	$	991,581
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$	49,001	$	-	$	-	$	-	$	6,805	$	647,462
Production Energy - Off Peak	TOM	OMPPEB	E01	$	1,250,751	$	1,501,606	$	116,638	$	1,559,934	$	335,173	$	21,433,921
Production Energy - Winter Peak	TOM	OMPPEI	E01	$	-	$	-	$	-	$	-	$	-	$	-
Production Energy - Summer Peak	TOM	OMPPEP	E01	$	-	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		OMPPT		$	1,531,676	$	1,870,358	$	145,766	$	1,942,628	$	405,553	$	26,029,864
Transmission Plant															
Transmission Demand - Off Peak	TOM	OMTRB	PPBDA	$	54,755	$	65,737	$	5,106	$	68,290	$	14,673	$	938,327
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$	20,409	$	55,543	$	4,481	$	57,570	$	5,959	$	340,817
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$	12,394	$	-	$	-	$	-	$	1,721	$	163,765
Total Transmission Plant		OMTRT		$	87,558	$	121,280	$	9,587	$	125,860	$	22,353	$	1,442,909
Distribution Poles															
Specific	TOM	OMDPS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Distribution Substation															
General	TOM	OMDSG	NCPP	$	26,988	$	25,279	$	2,270	$	26,696	$	2,804	$	200,354
Distribution Primary & Secondary Lines															
Primary Specific	TOM	OMDPLS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Primary Demand	TOM	OMDPLD	NCPP	$	39,603	$	37,095	$	3,331	$	39,174	$	4,114	$	294,004
Primary Customer	TOM	OMDPLC	Cust08	$	371	$	129,627	$	408	$	134,283	$	2,830	$	147
Secondary Demand	TOM	OMDSLD	SICD	$	8,873	$	7,198	$	646	$	7,602	$	798	$	-
Secondary Customer	TOM	OMDSLC	Cust07	$	139	$	48,577	$	153	$	50,323	$	1,061	$	-
Total Distribution Primary & Secondary Lines		OMDLT		$	48,986	$	222,498	$	4,538	$	231,382	$	8,804	$	294,152
Distribution Line Transformers															
Demand	TOM	OMDLTD	SICD	$	3,746	$	3,039	$	273	$	3,209	$	337	$	-
Customer	TOM	OMDLTC	Cust07	$	16	$	5,704	$	18	$	5,909	$	125	$	-
Total Distribution Line Transformers		OMDLTT		$	3,762	$	8,743	$	291	$	9,119	$	462	$	-
Distribution Services															
Customer	TOM	OMDSC	C02	$	630	$	-	$	89	$	-	$	423	$	-
Distribution Meters															
Customer	TOM	OMDMC	C03	$	2,463	$	-	$	1,540	$	-	$	10,758	$	11,856
Distribution Street & Customer Lighting															
Customer	TOM	OMDSCL	C04	$	-	$	625,344	$	-	$	866,659	$	-	$	-
Customer Accounts Expense															
Customer	TOM	OMCAE	C05	$	9,097	$	123,984	$	500	$	128,438	$	3,471	$	4,338
Customer Service & Info.															
Customer	TOM	OMCSI	C06	$	161	$	56,386	$	177	$	58,412	$	1,231	$	77
Sales Expense															
Customer	TOM	OMSEC	C06	$	-	$	-	$	-	$	-	$	-	$	-
Total		OMT		$	1,711,322	$	3,053,873	$	164,759	$	3,389,194	$	455,858	$	27,983,550

OFFICE OF THE ATTORNEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector		Total System		Residential Rate R		Water Heating Rate WH		General Service Rate GS		Rate LC Primary		Rate LC Secondary
Labor Expenses															
Power Production Plant															
Production Demand - Off Peak	TLB	LBPPDB	PPBDA	$	12,013,838	$	4,033,108	$	18,245	$	1,399,626	$	159,046	$	2,158,396
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	$	5,977,050	$	2,803,981	$	12,151	$	479,585	$	47,496	$	959,790
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	$	3,979,683	$	1,708,574	$	2,898	$	582,183	$	46,972	$	706,679
Production Energy - Off Peak	TLB	LBPPEB	E01	$	10,776,311	$	3,618,335	$	16,369	$	1,255,686	$	142,690	$	1,936,422
Production Energy - Winter Peak	TLB	LBPPEI	E01	$	-	$	-	$	-	$	-	$	-	$	-
Production Energy - Summer Peak	TLB	LBPPEP	E01	$	-	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		LBPPT		$	32,748,882	$	12,163,998	$	49,663	$	3,717,080	$	396,204	$	5,761,287
Transmission Plant															
Transmission Demand - Off Peak	TLB	LBTRB	PPBDA	$	899,046	$	301,815	$	1,365	$	104,740	$	11,902	$	161,522
Transmission Demand - Winter Peak	TLB	LBTRI	PPWDA	$	478,270	$	224,368	$	972	$	38,375	$	3,801	$	76,800
Transmission Demand - Summer Peak	TLB	LBTRP	PPSDA	$	221,392	$	95,049	$	161	$	32,387	$	2,613	$	39,313
Total Transmission Plant		LBTRT		$	1,598,708	$	621,232	$	2,499	$	175,502	$	18,316	$	277,635
Distribution Poles															
Specific	TLB	LBDPS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Distribution Substation															
General	TLB	LBDSG	NCPP	$	1,278,594	$	552,001	$	5,086	$	179,220	$	15,169	$	218,084
Distribution Primary & Secondary Lines															
Primary Specific	TLB	LBDPLS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Primary Demand	TLB	LBDPLD	NCPP	$	1,895,069	$	818,149	$	7,538	$	265,631	$	22,483	$	323,233
Primary Customer	TLB	LBDPLC	Cust08	$	2,837,221	$	2,414,699	$	44,636	$	290,420	$	317	$	18,492
Secondary Demand	TLB	LBDSLD	SICD	$	777,032	$	506,057	$	7,201	$	153,375	$	-	$	74,881
Secondary Customer	TLB	LBDSLC	Cust07	$	1,076,328	$	916,377	$	16,939	$	110,214	$	-	$	7,018
Total Distribution Primary & Secondary Lines		LBDLT		$	6,585,650	$	4,655,282	$	76,314	$	819,640	$	22,801	$	423,623
Distribution Line Transformers															
Demand	TLB	LBDLTD	SICD	$	329,956	$	214,890	$	3,058	$	65,129	$	-	$	31,797
Customer	TLB	LBDLTC	Cust07	$	127,237	$	108,328	$	2,002	$	13,029	$	-	$	830
Total Distribution Line Transformers		LBDLTT		$	457,193	$	323,219	$	5,060	$	78,157	$	-	$	32,627
Distribution Services															
Customer	TLB	LBDSC	C02	$	58,934	$	34,663	$	-	$	9,945	$	-	$	10,609
Distribution Meters															
Customer	TLB	LBDMC	C03	$	2,396,416	$	1,379,518	$	23,388	$	769,072	$	16,434	$	127,830
Distribution Street & Customer Lighting															
Customer	TLB	LBDSCL	C04	$	151,623	$	-	$	-	$	-	$	-	$	-
Customer Accounts Expense															
Customer	TLB	LBCAE	C05	$	3,260,303	$	2,606,922	$	-	$	344,893	$	3,424	$	199,640
Customer Service & Info.															
Customer	TLB	LBCSI	C06	$	558,625	$	475,426	$	8,788	$	57,180	$	62	$	3,641
Sales Expense															
Customer	TLB	LBSEC	C06	$	-	$	-	$	-	$	-	$	-	$	-
Total		LBT		$	49,094,929	$	22,812,261	$	170,798	$	6,150,690	$	472,410	$	7,054,975

OFFICE OF THE A1 . .EY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary		Rate LC-TOD Secondary		Rate LP Primary		Rate LP Secondary		Rate LP-TOD Transmission		Rate LP-TOD Primary
Labor Expenses															
Power Production Plant															
Production Demand - Off Peak	TLB	LBPPDB	PPBDA	$	268,315	$	323,882	$	114,561	$	580,522	$	378,814	$	1,639,405
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	$	91,809	$	164,194	$	34,576	$	183,734	$	132,612	$	695,564
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	$	74,707	$	95,543	$	33,857	$	158,443	$	68,416	$	305,309
Production Energy - Off Peak	TLB	LBPPEB	E01	$	240,721	$	290,574	$	102,779	$	520,820	$	339,856	$	1,470,606
Production Energy - Winter Peak	TLB	LBPPEI	E01	$	-	$	-	$	-	$	-	$	-	$	-
Production Energy - Summer Peak	TLB	LBPPEP	E01	$	-	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		LBPPT		$	675,552	$	874,193	$	285,773	$	1,443,520	$	919,697	$	4,111,084
Transmission Plant															
Transmission Demand - Off Peak	TLB	LBTRB	PPBDA	$	20,079	$	24,237	$	8,573	$	43,443	$	28,348	$	122,684
Transmission Demand - Winter Peak	TLB	LBTRI	PPWDA	$	7,346	$	13,138	$	2,767	$	14,702	$	10,611	$	55,657
Transmission Demand - Summer Peak	TLB	LBTRP	PPSDA	$	4,156	$	5,315	$	1,883	$	8,814	$	3,806	$	16,985
Total Transmission Plant		LBTRT		$	31,581	$	42,691	$	13,223	$	66,959	$	42,766	$	195,326
Distribution Poles															
Specific	TLB	LBDPS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Distribution Substation															
General	TLB	LBDSG	NCPP	$	24,528	$	29,377	$	11,804	$	53,947	$	-	$	120,633
Distribution Primary & Secondary Lines															
Primary Specific	TLB	LBDPLS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Primary Demand	TLB	LBDPLD	NCPP	$	36,354	$	43,541	$	17,496	$	79,958	$	-	$	178,797
Primary Customer	TLB	LBDPLC	Cust08	$	73	$	361	$	295	$	2,524	$	-	$	320
Secondary Demand	TLB	LBDSLD	SICD	$	-	$	9,840	$	-	$	19,488	$	-	$	-
Secondary Customer	TLB	LBDSLC	Cust07	$	-	$	137	$	-	$	958	$	-	$	-
Total Distribution Primary & Secondary Lines		LBDLT		$	36,427	$	53,878	$	17,791	$	102,927	$	-	$	179,117
Distribution Line Transformers															
Demand	TLB	LBDLTD	SICD	$	-	$	4,178	$	-	$	8,275	$	-	$	-
Customer	TLB	LBDLTC	Cust07	$	-	$	16	$	-	$	113	$	-	$	-
Total Distribution Line Transformers		LBDLTT		$	-	$	4,194	$	-	$	8,389	$	-	$	-
Distribution Services															
Customer	TLB	LBDSC	C02	$	-	$	204	$	-	$	3,294	$	-	$	-
Distribution Meters															
Customer	TLB	LBDMC	C03	$	4,204	$	2,471	$	16,397	$	19,941	$	12,274	$	16,788
Distribution Street & Customer Lighting															
Customer	TLB	LBDSCL	C04	$	-	$	-	$	-	$	-	$	-	$	-
Customer Accounts Expense															
Customer	TLB	LBCAE	C05	$	1,586	$	7,790	$	3,186	$	27,245	$	941	$	6,913
Customer Service & Info.															
Customer	TLB	LBCSI	C06	$	14	$	71	$	58	$	497	$	9	$	63
Sales Expense															
Customer	TLB	LBSEC	C06	$	-	$	-	$	-	$	-	$	-	$	-
Total		LBT		$	773,893	$	1,014,869	$	348,232	$	1,726,719	$	975,686	$	4,629,924

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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Labor Expenses									
Power Production Plant									
Production Demand - Off Peak	TLB	LBPPDB	PPBDA	$ 44,874	$ 53,874	$ 4,185	$ 55,966	$ 12,025	$ 768,993
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	$ 15,642	$ 42,571	$ 3,434	$ 44,124	$ 4,567	$ 261,219
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	$ 13,664	$ -	$ -	$ -	$ 1,898	$ 180,541
Production Energy - Off Peak	TLB	LBPPEB	E01	$ 40,259	$ 48,333	$ 3,754	$ 50,211	$ 10,788	$ 689,909
Production Energy - Winter Peak	TLB	LBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TLB	LBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		LBPPT		$ 114,438	$ 144,778	$ 11,373	$ 150,301	$ 29,278	$ 1,900,662
Transmission Plant									
Transmission Demand - Off Peak	TLB	LBTRB	PPBDA	$ 3,358	$ 4,032	$ 313	$ 4,188	$ 900	$ 57,547
Transmission Demand - Winter Peak	TLB	LBTRI	PPWDA	$ 1,252	$ 3,408	$ 275	$ 3,531	$ 365	$ 20,902
Transmission Demand - Summer Peak	TLB	LBTRP	PPSDA	$ 760	$ -	$ -	$ -	$ 106	$ 10,044
Total Transmission Plant		LBTRT		$ 5,370	$ 7,438	$ 588	$ 7,719	$ 1,371	$ 88,493
Distribution Poles									
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	TLB	LBDSG	NCPP	$ 6,524	$ 6,111	$ 549	$ 6,453	$ 678	$ 48,431
Distribution Primary & Secondary Lines									
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	$ 9,669	$ 9,057	$ 813	$ 9,565	$ 1,005	$ 71,782
Primary Customer	TLB	LBDPLC	Cust08	$ 90	$ 31,519	$ 99	$ 32,651	$ 688	$ 36
Secondary Demand	TLB	LBDSLD	SICD	$ 2,187	$ 1,774	$ 159	$ 1,873	$ 197	$ -
Secondary Customer	TLB	LBDSLC	Cust07	$ 34	$ 11,961	$ 38	$ 12,391	$ 261	$ -
Total Distribution Primary & Secondary Lines		LBDLT		$ 11,980	$ 54,311	$ 1,109	$ 56,480	$ 2,151	$ 71,818
Distribution Line Transformers									
Demand	TLB	LBDLTD	SICD	$ 929	$ 753	$ 68	$ 795	$ 84	$ -
Customer	TLB	LBDLTC	Cust07	$ 4	$ 1,414	$ 4	$ 1,465	$ 31	$ -
Total Distribution Line Transformers		LBDLTT		$ 933	$ 2,167	$ 72	$ 2,260	$ 114	$ -
Distribution Services									
Customer	TLB	LBDSC	C02	$ 122	$ -	$ 17	$ -	$ 82	$ -
Distribution Meters									
Customer	TLB	LBDMC	C03	$ 749	$ -	$ 469	$ -	$ 3,273	$ 3,607
Distribution Street & Customer Lighting									
Customer	TLB	LBDSCL	C04	$ -	$ 63,550	$ -	$ 88,073	$ -	$ -
Customer Accounts Expense									
Customer	TLB	LBCAE	C05	$ 1,947	$ 26,542	$ 107	$ 27,495	$ 743	$ 929
Customer Service & Info.									
Customer	TLB	LBCSI	C06	$ 18	$ 6,206	$ 20	$ 6,429	$ 136	$ 8
Sales Expense									
Customer	TLB	LBSEC	C08	$ -	$ -	$ -	$ -	$ -	$ -
Total		LBT		$ 142,081	$ 311,102	$ 14,304	$ 345,211	$ 37,825	$ 2,113,948

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Depreciation Expenses									
Power Production Plant									
Production Demand - Off Peak	TDEPR	DEPPDB	PPBDA	$ 34,840,237	$ 11,696,048	$ 52,911	$ 4,058,929	$ 461,235	$ 6,259,368
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 17,333,498	$ 8,131,671	$ 35,239	$ 1,390,802	$ 137,738	$ 2,783,400
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 11,541,117	$ 4,954,879	$ 8,405	$ 1,688,335	$ 136,220	$ 2,049,376
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		DEPPT		$ 63,714,853	$ 24,782,498	$ 96,554	$ 7,138,066	$ 735,193	$ 11,092,143
Transmission Plant									
Transmission Demand - Off Peak	TDEPR	DETRB	PPBDA	$ 3,586,213	$ 1,203,910	$ 5,446	$ 417,798	$ 47,476	$ 644,296
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 1,907,773	$ 894,983	$ 3,879	$ 153,076	$ 15,160	$ 306,349
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 883,113	$ 379,142	$ 643	$ 129,190	$ 10,423	$ 158,816
Total Transmission Plant		DETRT		$ 6,377,099	$ 2,478,035	$ 9,968	$ 700,063	$ 73,060	$ 1,107,461
Distribution Poles									
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	TDEPR	DEDSG	NCPP	$ 3,262,587	$ 1,408,541	$ 12,977	$ 457,315	$ 38,708	$ 556,483
Distribution Primary & Secondary Lines									
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 4,223,241	$ 1,823,280	$ 16,798	$ 591,969	$ 50,105	$ 720,337
Primary Customer	TDEPR	DEDPLC	Cust08	$ 6,870,350	$ 5,847,211	$ 108,086	$ 703,254	$ 768	$ 44,778
Secondary Demand	TDEPR	DEDSLD	SICD	$ 1,394,900	$ 908,456	$ 12,927	$ 275,333	$ -	$ 134,424
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 1,972,929	$ 1,679,736	$ 31,050	$ 202,025	$ -	$ 12,864
Total Distribution Primary & Secondary Lines		DEDLT		$ 14,461,421	$ 10,258,682	$ 168,862	$ 1,772,581	$ 50,873	$ 912,403
Distribution Line Transformers									
Demand	TDEPR	DEDLTD	SICD	$ 2,636,573	$ 1,717,119	$ 24,435	$ 520,421	$ -	$ 254,081
Customer	TDEPR	DEDLTC	Cust07	$ 1,016,708	$ 865,617	$ 16,001	$ 104,109	$ -	$ 6,629
Total Distribution Line Transformers		DEDLTT		$ 3,653,281	$ 2,582,736	$ 40,436	$ 624,531	$ -	$ 260,710
Distribution Services									
Customer	TDEPR	DEDSC	C02	$ 926,877	$ 545,160	$ -	$ 156,401	$ -	$ 166,848
Distribution Meters									
Customer	TDEPR	DEDMC	C03	$ 1,275,490	$ 734,247	$ 12,448	$ 409,338	$ 8,747	$ 68,037
Distribution Street & Customer Lighting									
Customer	TDEPR	DEDSCL	C04	$ 2,156,357	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 95,827,965	$ 42,789,901	$ 341,245	$ 11,258,295	$ 906,581	$ 14,164,085

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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Depreciation Expenses									
Power Production Plant									
Production Demand - Off Peak	TDEPR	DEPPDB	PPBDA	$ 778,116	$ 939,262	$ 332,227	$ 1,683,520	$ 1,098,564	$ 4,754,290
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 266,247	$ 476,163	$ 100,271	$ 532,830	$ 384,575	$ 2,017,141
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 216,651	$ 277,076	$ 98,186	$ 459,487	$ 198,406	$ 885,399
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		DEPPT		$ 1,261,014	$ 1,692,502	$ 530,684	$ 2,675,836	$ 1,681,544	$ 7,656,830
Transmission Plant									
Transmission Demand - Off Peak	TDEPR	DETRB	PPBDA	$ 80,094	$ 96,681	$ 34,197	$ 173,290	$ 113,079	$ 489,374
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 29,304	$ 52,408	$ 11,036	$ 58,645	$ 42,327	$ 222,012
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 16,578	$ 21,202	$ 7,513	$ 35,159	$ 15,182	$ 67,750
Total Transmission Plant		DETRT		$ 125,976	$ 170,291	$ 52,746	$ 267,094	$ 170,588	$ 779,136
Distribution Poles									
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	TDEPR	DEDSG	NCPP	$ 62,587	$ 74,961	$ 30,121	$ 137,657	$ -	$ 307,820
Distribution Primary & Secondary Lines									
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 81,016	$ 97,033	$ 38,990	$ 178,189	$ -	$ 398,457
Primary Customer	TDEPR	DEDPLC	Cust08	$ 178	$ 874	$ 715	$ 6,111	$ -	$ 775
Secondary Demand	TDEPR	DEDSLD	SICD	$ -	$ 17,664	$ -	$ 34,984	$ -	$ -
Secondary Customer	TDEPR	DEDSLC	Cust07	$ -	$ 251	$ -	$ 1,755	$ -	$ -
Total Distribution Primary & Secondary Lines		DEDLT		$ 81,194	$ 115,821	$ 39,704	$ 221,040	$ -	$ 399,232
Distribution Line Transformers									
Demand	TDEPR	DEDLTD	SICD	$ -	$ 33,387	$ -	$ 66,126	$ -	$ -
Customer	TDEPR	DEDLTC	Cust07	$ -	$ 129	$ -	$ 905	$ -	$ -
Total Distribution Line Transformers		DEDLTT		$ -	$ 33,517	$ -	$ 67,031	$ -	$ -
Distribution Services									
Customer	TDEPR	DEDSC	C02	$ -	$ 3,201	$ -	$ 51,799	$ -	$ -
Distribution Meters									
Customer	TDEPR	DEDMC	C03	$ 2,238	$ 1,315	$ 8,728	$ 10,614	$ 6,533	$ 8,935
Distribution Street & Customer Lighting									
Customer	TDEPR	DEDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 1,533,008	$ 2,091,607	$ 661,983	$ 3,431,072	$ 1,858,665	$ 9,151,953

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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Depreciation Expenses									
Power Production Plant									
Production Demand - Off Peak	TDEPR	DEPPDB	PPBDA	$ 130,134	$ 156,234	$ 12,136	$ 162,303	$ 34,873	$ 2,230,088
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 45,362	$ 123,457	$ 9,960	$ 127,961	$ 13,245	$ 757,537
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 39,625	$ -	$ -	$ -	$ 5,503	$ 523,570
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		DEPPT		$ 215,121	$ 279,691	$ 22,095	$ 290,264	$ 53,620	$ 3,511,195
Transmission Plant									
Transmission Demand - Off Peak	TDEPR	DETRB	PPBDA	$ 13,395	$ 16,082	$ 1,249	$ 16,706	$ 3,590	$ 229,550
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 4,993	$ 13,588	$ 1,096	$ 14,084	$ 1,458	$ 83,377
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 3,032	$ -	$ -	$ -	$ 421	$ 40,063
Total Transmission Plant		DETRT		$ 21,420	$ 29,670	$ 2,345	$ 30,790	$ 5,468	$ 352,989
Distribution Poles									
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	TDEPR	DEDSG	NCPP	$ 16,647	$ 15,593	$ 1,400	$ 16,466	$ 1,729	$ 123,582
Distribution Primary & Secondary Lines									
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 21,548	$ 20,184	$ 1,813	$ 21,315	$ 2,239	$ 159,970
Primary Customer	TDEPR	DEDPLC	Cust08	$ 218	$ 76,323	$ 240	$ 79,065	$ 1,667	$ 87
Secondary Demand	TDEPR	DEDSLD	SICD	$ 3,925	$ 3,185	$ 286	$ 3,363	$ 353	$ -
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 63	$ 21,925	$ 69	$ 22,713	$ 479	$ -
Total Distribution Primary & Secondary Lines		DEDLT		$ 25,755	$ 121,617	$ 2,408	$ 126,456	$ 4,737	$ 160,056
Distribution Line Transformers									
Demand	TDEPR	DEDLTD	SICD	$ 7,420	$ 6,019	$ 541	$ 6,357	$ 668	$ -
Customer	TDEPR	DEDLTC	Cust07	$ 32	$ 11,299	$ 36	$ 11,705	$ 247	$ -
Total Distribution Line Transformers		DEDLTT		$ 7,452	$ 17,318	$ 576	$ 18,061	$ 914	$ -
Distribution Services									
Customer	TDEPR	DEDSC	C02	$ 1,913	$ -	$ 271	$ -	$ 1,283	$ -
Distribution Meters									
Customer	TDEPR	DEDMC	C03	$ 399	$ -	$ 249	$ -	$ 1,742	$ 1,920
Distribution Street & Customer Lighting									
Customer	TDEPR	DEDSCL	C04	$ -	$ 903,794	$ -	$ 1,252,562	$ -	$ -
Customer Accounts Expense									
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 288,707	$ 1,367,683	$ 29,345	$ 1,734,600	$ 69,495	$ 4,149,742

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Accretion Expenses									
Power Production Plant									
Production Demand - Off Peak	TACRTN	ACRPDB	PPBDA	$ 252,583	$ 84,793	$ 384	$ 29,426	$ 3,344	$ 45,379
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	$ 125,663	$ 58,952	$ 255	$ 10,083	$ 999	$ 20,179
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	$ 83,670	$ 35,922	$ 61	$ 12,240	$ 988	$ 14,657
Production Energy - Off Peak	TACRTN	ACRPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRTN	ACRPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRTN	ACRPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		ACRPT		$ 461,917	$ 179,667	$ 700	$ 51,749	$ 5,330	$ 80,415
Transmission Plant									
Transmission Demand - Off Peak	TACRTN	ACRRB	PPBDA	$ 339	$ 114	$ 1	$ 39	$ 4	$ 61
Transmission Demand - Winter Peak	TACRTN	ACRRI	PPWDA	$ 160	$ 84	$ 0	$ 14	$ 1	$ 29
Transmission Demand - Summer Peak	TACRTN	ACRRP	PPSDA	$ 83	$ 36	$ 0	$ 12	$ 1	$ 15
Total Transmission Plant		ACRRT		$ 602	$ 234	$ 1	$ 66	$ 7	$ 105
Distribution Poles									
Specific	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines									
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Customer	TACRTN	ACRPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRTN	ACRSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRTN	ACRSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		ACRLT		$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers									
Demand	TACRTN	ACRLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Customer	TACRTN	ACRLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Line Transformers		ACRLTT		$ -	$ -	$ -	$ -	$ -	$ -
Distribution Services									
Customer	TACRTN	ACRSC	C02	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters									
Customer	TACRTN	ACRMC	C03	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting									
Customer	TACRTN	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	TACRTN	ACRCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	TACRTN	ACRCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	TACRTN	ACRSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		ACRT		$ 462,519	$ 179,901	$ 701	$ 51,815	$ 5,337	$ 80,520

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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Accretion Expenses									
Power Production Plant									
Production Demand - Off Peak	TACRTN	ACRPDB	PPBDA	$ 5,641	$ 6,809	$ 2,409	$ 12,205	$ 7,964	$ 34,467
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	$ 1,930	$ 3,452	$ 727	$ 3,863	$ 2,788	$ 14,624
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	$ 1,571	$ 2,009	$ 712	$ 3,331	$ 1,438	$ 6,419
Production Energy - Off Peak	TACRTN	ACRPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRTN	ACRPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRTN	ACRPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		ACRPT		$ 9,142	$ 12,270	$ 3,847	$ 19,399	$ 12,191	$ 55,510
Transmission Plant									
Transmission Demand - Off Peak	TACRTN	ACRRB	PPBDA	$ 8	$ 9	$ 3	$ 16	$ 11	$ 46
Transmission Demand - Winter Peak	TACRTN	ACRRI	PPWDA	$ 3	$ 5	$ 1	$ 6	$ 4	$ 21
Transmission Demand - Summer Peak	TACRTN	ACRRP	PPSDA	$ 2	$ 2	$ 1	$ 3	$ 1	$ 6
Total Transmission Plant		ACRRT		$ 12	$ 16	$ 5	$ 25	$ 16	$ 74
Distribution Poles									
Specific	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines									
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Customer	TACRTN	ACRPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRTN	ACRSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRTN	ACRSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		ACRLT		$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers									
Demand	TACRTN	ACRLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Customer	TACRTN	ACRLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Line Transformers		ACRLTT		$ -	$ -	$ -	$ -	$ -	$ -
Distribution Services									
Customer	TACRTN	ACRSC	C02	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters									
Customer	TACRTN	ACRMC	C03	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting									
Customer	TACRTN	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	TACRTN	ACRCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	TACRTN	ACRCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	TACRTN	ACRSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		ACRT		$ 9,154	$ 12,286	$ 3,852	$ 19,424	$ 12,207	$ 55,584

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Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Accretion Expenses										
Power Production Plant										
Production Demand - Off Peak	TACRTN	ACRPDB	PPBDA	$	943	$ 1,133	$ 88	$ 1,177	$ 253	$ 16,168
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	$	329	$ 895	$ 72	$ 928	$ 96	$ 5,492
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	$	287	$ -	$ -	$ -	$ 40	$ 3,796
Production Energy - Off Peak	TACRTN	ACRPEB	E01	$	-	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRTN	ACRPEI	E01	$	-	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRTN	ACRPEP	E01	$	-	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		ACRPT		$	1,560	$ 2,028	$ 160	$ 2,104	$ 389	$ 25,455
Transmission Plant										
Transmission Demand - Off Peak	TACRTN	ACRRB	PPBDA	$	1	$ 2	$ 0	$ 2	$ 0	$ 22
Transmission Demand - Winter Peak	TACRTN	ACRRI	PPWDA	$	0	$ 1	$ 0	$ 1	$ 0	$ 8
Transmission Demand - Summer Peak	TACRTN	ACRRP	PPSDA	$	0	$ -	$ -	$ -	$ 0	$ 4
Total Transmission Plant		ACRRT		$	2	$ 3	$ 0	$ 3	$ 1	$ 33
Distribution Poles										
Specific	TACRTN	ACRPS	NCPP	$	-	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	TACRTN	ACRSG	NCPP	$	-	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines										
Primary Specific	TACRTN	ACRPLS	NCPP	$	-	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	$	-	$ -	$ -	$ -	$ -	$ -
Primary Customer	TACRTN	ACRPLC	Cust08	$	-	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRTN	ACRSLD	SICD	$	-	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRTN	ACRSLC	Cust07	$	-	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		ACRLT		$	-	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers										
Demand	TACRTN	ACRLTD	SICD	$	-	$ -	$ -	$ -	$ -	$ -
Customer	TACRTN	ACRLTC	Cust07	$	-	$ -	$ -	$ -	$ -	$ -
Total Distribution Line Transformers		ACRLTT		$	-	$ -	$ -	$ -	$ -	$ -
Distribution Services										
Customer	TACRTN	ACRSC	C02	$	-	$ -	$ -	$ -	$ -	$ -
Distribution Meters										
Customer	TACRTN	ACRMC	C03	$	-	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting										
Customer	TACRTN	ACRSCL	C04	$	-	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	TACRTN	ACRCAE	C05	$	-	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.										
Customer	TACRTN	ACRCSI	C06	$	-	$ -	$ -	$ -	$ -	$ -
Sales Expense										
Customer	TACRTN	ACRSEC	C08	$	-	$ -	$ -	$ -	$ -	$ -
Total		ACRT		$	1,562	$ 2,030	$ 160	$ 2,107	$ 389	$ 25,489

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12 Months Ended
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Description	Ref	Name	Allocation Vector		Total System		Residential Rate R		Water Heating Rate WH		General Service Rate GS		Rate LC Primary		Rate LC Secondary
Property and Other Taxes															
Power Production Plant															
Production Demand - Off Peak	PTAX	PTPPDB	PPBDA	$	4,778,597	$	1,604,200	$	7,257	$	556,712	$	63,262	$	858,519
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$	2,377,416	$	1,115,305	$	4,833	$	190,759	$	18,892	$	381,764
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$	1,582,950	$	679,598	$	1,153	$	231,568	$	18,684	$	281,087
Production Energy - Off Peak	PTAX	PTPPEB	E01	$	-	$	-	$	-	$	-	$	-	$	-
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$	-	$	-	$	-	$	-	$	-	$	-
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$	-	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		PTPPT		$	8,738,964	$	3,399,103	$	13,243	$	979,039	$	100,837	$	1,521,370
Transmission Plant															
Transmission Demand - Off Peak	PTAX	PTTRB	PPBDA	$	532,400	$	178,729	$	809	$	62,025	$	7,048	$	95,651
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$	283,223	$	132,667	$	576	$	22,725	$	2,251	$	45,480
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$	131,105	$	56,286	$	95	$	19,179	$	1,547	$	23,260
Total Transmission Plant		PTTRT		$	946,728	$	367,683	$	1,480	$	103,930	$	10,846	$	164,411
Distribution Poles															
Specific	PTAX	PTDPS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Distribution Substation															
General	PTAX	PTDSG	NCPP	$	369,863	$	159,679	$	1,471	$	51,843	$	4,388	$	63,086
Distribution Primary & Secondary Lines															
Primary Specific	PTAX	PTDPLS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Primary Demand	PTAX	PTDPLD	NCPP	$	478,767	$	206,698	$	1,904	$	67,108	$	5,680	$	81,661
Primary Customer	PTAX	PTDPLC	Cust08	$	778,856	$	662,868	$	12,253	$	79,724	$	87	$	5,076
Secondary Demand	PTAX	PTDSLD	SICD	$	158,133	$	102,987	$	1,466	$	31,213	$	-	$	15,239
Secondary Customer	PTAX	PTDSLC	Cust07	$	223,661	$	190,423	$	3,520	$	22,903	$	-	$	1,458
Total Distribution Primary & Secondary Lines		PTDLT		$	1,639,417	$	1,162,974	$	19,143	$	200,948	$	5,767	$	103,434
Distribution Line Transformers															
Demand	PTAX	PTDLTD	SICD	$	298,895	$	194,661	$	2,770	$	58,998	$	-	$	28,804
Customer	PTAX	PTDLTC	Cust07	$	115,259	$	98,131	$	1,814	$	11,802	$	-	$	751
Total Distribution Line Transformers		PTDLTT		$	414,154	$	292,792	$	4,584	$	70,800	$	-	$	29,555
Distribution Services															
Customer	PTAX	PTDSC	C02	$	105,075	$	61,802	$	-	$	17,730	$	-	$	18,915
Distribution Meters															
Customer	PTAX	PTDMC	C03	$	144,596	$	83,238	$	1,411	$	46,405	$	992	$	7,713
Distribution Street & Customer Lighting															
Customer	PTAX	PTDSCL	C04	$	244,455	$	-	$	-	$	-	$	-	$	-
Customer Accounts Expense															
Customer	PTAX	PTCAE	C05	$	-	$	-	$	-	$	-	$	-	$	-
Customer Service & Info.															
Customer	PTAX	PTCSI	C06	$	-	$	-	$	-	$	-	$	-	$	-
Sales Expense															
Customer	PTAX	PTSEC	C06	$	-	$	-	$	-	$	-	$	-	$	-
Total		PTT		$	12,603,252	$	5,527,471	$	41,332	$	1,470,695	$	122,830	$	1,908,484

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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Property and Other Taxes									
Power Production Plant									
Production Demand - Off Peak	PTAX	PTPPDB	PPBDA	$ 106,724	$ 128,827	$ 45,567	$ 230,907	$ 150,676	$ 652,086
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 36,518	$ 65,309	$ 13,753	$ 73,082	$ 52,747	$ 276,666
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 29,715	$ 38,003	$ 13,467	$ 63,022	$ 27,213	$ 121,439
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PTPPT		$ 172,957	$ 232,139	$ 72,787	$ 367,011	$ 230,636	$ 1,050,191
Transmission Plant									
Transmission Demand - Off Peak	PTAX	PTTRB	PPBDA	$ 11,891	$ 14,353	$ 5,077	$ 25,728	$ 16,787	$ 72,651
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 4,350	$ 7,780	$ 1,638	$ 8,706	$ 6,284	$ 32,959
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 2,461	$ 3,148	$ 1,115	$ 5,220	$ 2,254	$ 10,058
Total Transmission Plant		PTTRT		$ 18,702	$ 25,281	$ 7,831	$ 39,652	$ 25,325	$ 115,668
Distribution Poles									
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	PTAX	PTDSG	NCPP	$ 7,095	$ 8,498	$ 3,415	$ 15,605	$ -	$ 34,696
Distribution Primary & Secondary Lines									
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 9,184	$ 11,000	$ 4,420	$ 20,200	$ -	$ 45,171
Primary Customer	PTAX	PTDPLC	Cust08	$ 20	$ 99	$ 81	$ 693	$ -	$ 88
Secondary Demand	PTAX	PTDSLD	SICD	$ -	$ 2,002	$ -	$ 3,966	$ -	$ -
Secondary Customer	PTAX	PTDSLC	Cust07	$ -	$ 28	$ -	$ 199	$ -	$ -
Total Distribution Primary & Secondary Lines		PTDLT		$ 9,204	$ 13,130	$ 4,501	$ 25,058	$ -	$ 45,259
Distribution Line Transformers									
Demand	PTAX	PTDLTD	SICD	$ -	$ 3,785	$ -	$ 7,496	$ -	$ -
Customer	PTAX	PTDLTC	Cust07	$ -	$ 15	$ -	$ 103	$ -	$ -
Total Distribution Line Transformers		PTDLTT		$ -	$ 3,800	$ -	$ 7,599	$ -	$ -
Distribution Services									
Customer	PTAX	PTDSC	C02	$ -	$ 363	$ -	$ 5,872	$ -	$ -
Distribution Meters									
Customer	PTAX	PTDMC	C03	$ 254	$ 149	$ 989	$ 1,203	$ 741	$ 1,013
Distribution Street & Customer Lighting									
Customer	PTAX	PTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		PTT		$ 208,213	$ 283,360	$ 89,523	$ 462,001	$ 256,702	$ 1,247,027

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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Property and Other Taxes									
Power Production Plant									
Production Demand - Off Peak	PTAX	PTPPDB	PPBDA	$ 17,849	$ 21,429	$ 1,664	$ 22,261	$ 4,783	$ 305,873
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 6,222	$ 16,933	$ 1,366	$ 17,551	$ 1,817	$ 103,902
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 5,435	$ -	$ -	$ -	$ 755	$ 71,811
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PTPPT		$ 29,505	$ 38,362	$ 3,031	$ 39,812	$ 7,354	$ 481,586
Transmission Plant									
Transmission Demand - Off Peak	PTAX	PTTRB	PPBDA	$ 1,989	$ 2,387	$ 185	$ 2,460	$ 533	$ 34,078
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 741	$ 2,017	$ 163	$ 2,091	$ 216	$ 12,378
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 450	$ -	$ -	$ -	$ 63	$ 5,948
Total Transmission Plant		PTTRT		$ 3,180	$ 4,405	$ 348	$ 4,571	$ 812	$ 52,404
Distribution Poles									
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	PTAX	PTDSG	NCPP	$ 1,887	$ 1,768	$ 159	$ 1,867	$ 196	$ 14,010
Distribution Primary & Secondary Lines									
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 2,443	$ 2,288	$ 205	$ 2,416	$ 254	$ 18,135
Primary Customer	PTAX	PTDPLC	Cust08	$ 25	$ 8,652	$ 27	$ 8,963	$ 189	$ 10
Secondary Demand	PTAX	PTDSLD	SICD	$ 445	$ 361	$ 32	$ 381	$ 40	$ -
Secondary Customer	PTAX	PTDSLC	Cust07	$ 7	$ 2,486	$ 8	$ 2,575	$ 54	$ -
Total Distribution Primary & Secondary Lines		PTDLT		$ 2,920	$ 13,787	$ 273	$ 14,336	$ 537	$ 18,145
Distribution Line Transformers									
Demand	PTAX	PTDLTD	SICD	$ 841	$ 682	$ 61	$ 721	$ 76	$ -
Customer	PTAX	PTDLTC	Cust07	$ 4	$ 1,281	$ 4	$ 1,327	$ 28	$ -
Total Distribution Line Transformers		PTDLTT		$ 845	$ 1,963	$ 65	$ 2,048	$ 104	$ -
Distribution Services									
Customer	PTAX	PTDSC	C02	$ 217	$ -	$ 31	$ -	$ 145	$ -
Distribution Meters									
Customer	PTAX	PTDMC	C03	$ 45	$ -	$ 28	$ -	$ 197	$ 218
Distribution Street & Customer Lighting									
Customer	PTAX	PTDSCL	C04	$ -	$ 102,459	$ -	$ 141,997	$ -	$ -
Customer Accounts Expense									
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		PTT		$ 38,599	$ 162,743	$ 3,935	$ 204,629	$ 9,346	$ 566,363

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Amortization of ITC									
Power Production Plant									
Production Demand - Off Peak	OTAX	OTPPDB	PPBDA	$ (1,520,559)	$ (510,460)	$ (2,309)	$ (177,147)	$ (20,130)	$ (273,182)
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$ (756,499)	$ (354,892)	$ (1,538)	$ (60,700)	$ (6,011)	$ (121,478)
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ (503,698)	$ (216,250)	$ (367)	$ (73,685)	$ (5,945)	$ (89,442)
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ (2,780,756)	$ (1,081,602)	$ (4,214)	$ (311,532)	$ (32,087)	$ (484,103)
Transmission Plant									
Transmission Demand - Off Peak	OTAX	OTTRB	PPBDA	$ (169,411)	$ (56,872)	$ (257)	$ (19,737)	$ (2,243)	$ (30,436)
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$ (90,122)	$ (42,279)	$ (183)	$ (7,231)	$ (716)	$ (14,472)
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ (41,718)	$ (17,910)	$ (30)	$ (6,103)	$ (492)	$ (7,408)
Total Transmission Plant		OTTRT		$ (301,251)	$ (117,061)	$ (471)	$ (33,071)	$ (3,451)	$ (52,316)
Distribution Poles									
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	OTAX	OTDSG	NCPP	$ (117,691)	$ (50,810)	$ (468)	$ (16,497)	$ (1,396)	$ (20,074)
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ (152,345)	$ (65,771)	$ (606)	$ (21,354)	$ (1,807)	$ (25,985)
Primary Customer	OTAX	OTDPLC	Cust08	$ (247,834)	$ (210,926)	$ (3,899)	$ (25,368)	$ (28)	$ (1,615)
Secondary Demand	OTAX	OTDSLD	SICD	$ (50,318)	$ (32,771)	$ (466)	$ (9,932)	$ -	$ (4,849)
Secondary Customer	OTAX	OTDSLC	Cust07	$ (71,169)	$ (60,593)	$ (1,120)	$ (7,288)	$ -	$ (464)
Total Distribution Primary & Secondary Lines		OTDLT		$ (521,666)	$ (370,061)	$ (6,091)	$ (63,942)	$ (1,835)	$ (32,913)
Distribution Line Transformers									
Demand	OTAX	OTDLTD	SICD	$ (95,109)	$ (61,942)	$ (881)	$ (18,773)	$ -	$ (9,165)
Customer	OTAX	OTDLTC	Cust07	$ (36,676)	$ (31,225)	$ (577)	$ (3,756)	$ -	$ (239)
Total Distribution Line Transformers		OTDLTT		$ (131,785)	$ (93,167)	$ (1,459)	$ (22,529)	$ -	$ (9,405)
Distribution Services									
Customer	OTAX	OTDSC	C02	$ (33,435)	$ (19,666)	$ -	$ (5,642)	$ -	$ (6,019)
Distribution Meters									
Customer	OTAX	OTDMC	C03	$ (46,011)	$ (26,486)	$ (449)	$ (14,766)	$ (316)	$ (2,454)
Distribution Street & Customer Lighting									
Customer	OTAX	OTDSCL	C04	$ (77,786)	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ (4,010,380)	$ (1,758,852)	$ (13,152)	$ (467,978)	$ (39,085)	$ (607,283)

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Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary		Rate LC-TOD Secondary		Rate LP Primary		Rate LP Secondary		Rate LP-TOD Transmission		Rate LP-TOD Primary
Amortization of ITC															
Power Production Plant															
Production Demand - Off Peak	OTAX	OTPPDB	PPBDA	$	(33,960)	$	(40,993)	$	(14,500)	$	(73,475)	$	(47,945)	$	(207,495)
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$	(11,620)	$	(20,782)	$	(4,376)	$	(23,255)	$	(16,784)	$	(88,036)
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$	(9,455)	$	(12,093)	$	(4,285)	$	(20,054)	$	(8,659)	$	(38,642)
Production Energy - Off Peak	OTAX	OTPPEB	E01	$	-	$	-	$	-	$	-	$	-	$	-
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$	-	$	-	$	-	$	-	$	-	$	-
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$	-	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		OTPPT		$	(55,035)	$	(73,867)	$	(23,161)	$	(116,784)	$	(73,389)	$	(334,173)
Transmission Plant															
Transmission Demand - Off Peak	OTAX	OTTRB	PPBDA	$	(3,784)	$	(4,567)	$	(1,615)	$	(8,186)	$	(5,342)	$	(23,118)
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$	(1,384)	$	(2,476)	$	(521)	$	(2,770)	$	(2,000)	$	(10,488)
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$	(783)	$	(1,002)	$	(355)	$	(1,661)	$	(717)	$	(3,200)
Total Transmission Plant		OTTRT		$	(5,951)	$	(8,044)	$	(2,492)	$	(12,617)	$	(8,058)	$	(36,806)
Distribution Poles															
Specific	OTAX	OTDPS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Distribution Substation															
General	OTAX	OTDSG	NCPP	$	(2,258)	$	(2,704)	$	(1,087)	$	(4,966)	$	-	$	(11,104)
Distribution Primary & Secondary Lines															
Primary Specific	OTAX	OTDPLS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Primary Demand	OTAX	OTDPLD	NCPP	$	(2,922)	$	(3,500)	$	(1,406)	$	(6,428)	$	-	$	(14,373)
Primary Customer	OTAX	OTDPLC	Cust08	$	(6)	$	(32)	$	(26)	$	(220)	$	-	$	(28)
Secondary Demand	OTAX	OTDSLD	SICD	$	-	$	(637)	$	-	$	(1,262)	$	-	$	-
Secondary Customer	OTAX	OTDSLC	Cust07	$	-	$	(9)	$	-	$	(63)	$	-	$	-
Total Distribution Primary & Secondary Lines		OTDLT		$	(2,929)	$	(4,178)	$	(1,432)	$	(7,974)	$	-	$	(14,401)
Distribution Line Transformers															
Demand	OTAX	OTDLTD	SICD	$	-	$	(1,204)	$	-	$	(2,385)	$	-	$	-
Customer	OTAX	OTDLTC	Cust07	$	-	$	(5)	$	-	$	(33)	$	-	$	-
Total Distribution Line Transformers		OTDLTT		$	-	$	(1,209)	$	-	$	(2,418)	$	-	$	-
Distribution Services															
Customer	OTAX	OTDSC	C02	$	-	$	(115)	$	-	$	(1,869)	$	-	$	-
Distribution Meters															
Customer	OTAX	OTDMC	C03	$	(81)	$	(47)	$	(315)	$	(383)	$	(236)	$	(322)
Distribution Street & Customer Lighting															
Customer	OTAX	OTDSCL	C04	$	-	$	-	$	-	$	-	$	-	$	-
Customer Accounts Expense															
Customer	OTAX	OTCAE	C05	$	-	$	-	$	-	$	-	$	-	$	-
Customer Service & Info.															
Customer	OTAX	OTCSI	C06	$	-	$	-	$	-	$	-	$	-	$	-
Sales Expense															
Customer	OTAX	OTSEC	C06	$	-	$	-	$	-	$	-	$	-	$	-
Total		OTT		$	(66,254)	$	(90,166)	$	(28,486)	$	(147,010)	$	(81,683)	$	(396,807)

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Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary		Street Lighting Rate PSL		Street Lighting Rate SLE		Street Lighting Rate OL		Street Lighting Rate TLE		Special Contracts
Amortization of ITC															
Power Production Plant															
Production Demand - Off Peak	OTAX	OTPPDB	PPBDA	$	(5,680)	$	(6,819)	$	(530)	$	(7,084)	$	(1,522)	$	(97,329)
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$	(1,980)	$	(5,388)	$	(435)	$	(5,585)	$	(578)	$	(33,062)
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$	(1,729)	$	-	$	-	$	-	$	(240)	$	(22,851)
Production Energy - Off Peak	OTAX	OTPPEB	E01	$	-	$	-	$	-	$	-	$	-	$	-
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$	-	$	-	$	-	$	-	$	-	$	-
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$	-	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		OTPPT		$	(9,389)	$	(12,207)	$	(964)	$	(12,668)	$	(2,340)	$	(153,242)
Transmission Plant															
Transmission Demand - Off Peak	OTAX	OTTRB	PPBDA	$	(633)	$	(760)	$	(59)	$	(789)	$	(170)	$	(10,844)
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$	(238)	$	(642)	$	(52)	$	(665)	$	(69)	$	(3,939)
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$	(143)	$	-	$	-	$	-	$	(20)	$	(1,893)
Total Transmission Plant		OTTRT		$	(1,012)	$	(1,402)	$	(111)	$	(1,455)	$	(258)	$	(16,675)
Distribution Poles															
Specific	OTAX	OTDPS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Distribution Substation															
General	OTAX	OTDSG	NCPP	$	(600)	$	(562)	$	(51)	$	(594)	$	(62)	$	(4,458)
Distribution Primary & Secondary Lines															
Primary Specific	OTAX	OTDPLS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Primary Demand	OTAX	OTDPLD	NCPP	$	(777)	$	(728)	$	(65)	$	(769)	$	(81)	$	(5,771)
Primary Customer	OTAX	OTDPLC	Cust08	$	(8)	$	(2,753)	$	(9)	$	(2,852)	$	(60)	$	(3)
Secondary Demand	OTAX	OTDSLD	SICD	$	(142)	$	(115)	$	(10)	$	(121)	$	(13)	$	-
Secondary Customer	OTAX	OTDSLC	Cust07	$	(2)	$	(791)	$	(2)	$	(819)	$	(17)	$	-
Total Distribution Primary & Secondary Lines		OTDLT		$	(929)	$	(4,387)	$	(87)	$	(4,562)	$	(171)	$	(5,774)
Distribution Line Transformers															
Demand	OTAX	OTDLTD	SICD	$	(268)	$	(217)	$	(19)	$	(229)	$	(24)	$	-
Customer	OTAX	OTDLTC	Cust07	$	(1)	$	(408)	$	(1)	$	(422)	$	(9)	$	-
Total Distribution Line Transformers		OTDLTT		$	(269)	$	(625)	$	(21)	$	(652)	$	(33)	$	-
Distribution Services															
Customer	OTAX	OTDSC	C02	$	(69)	$	-	$	(10)	$	-	$	(46)	$	-
Distribution Meters															
Customer	OTAX	OTDMC	C03	$	(14)	$	-	$	(9)	$	-	$	(63)	$	(69)
Distribution Street & Customer Lighting															
Customer	OTAX	OTDSCL	C04	$	-	$	(32,603)	$	-	$	(45,184)	$	-	$	-
Customer Accounts Expense															
Customer	OTAX	OTCAE	C05	$	-	$	-	$	-	$	-	$	-	$	-
Customer Service & Info.															
Customer	OTAX	OTCSI	C06	$	-	$	-	$	-	$	-	$	-	$	-
Sales Expense															
Customer	OTAX	OTSEC	C06	$	-	$	-	$	-	$	-	$	-	$	-
Total		OTT		$	(12,282)	$	(51,785)	$	(1,252)	$	(65,113)	$	(2,974)	$	(180,218)

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Description	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Other Expenses										
Power Production Plant										
Production Demand - Off Peak	OT	OTPPDB	PPBDA	$	(2,295,918)	(770,752)	(3,487)	(267,477)	(30,395)	(412,483)
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	$	(1,142,251)	(535,858)	(2,322)	(91,652)	(9,077)	(183,422)
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	$	(760,542)	(326,619)	(554)	(111,259)	(8,977)	(135,051)
Production Energy - Off Peak	OT	OTPPEB	E01	$	-	-	-	-	-	-
Production Energy - Winter Peak	OT	OTPPEI	E01	$	-	-	-	-	-	-
Production Energy - Summer Peak	OT	OTPPEP	E01	$	-	-	-	-	-	-
Total Power Production Plant		OTPPT		$	(4,198,711)	(1,633,129)	(6,363)	(470,388)	(48,448)	(730,955)
Transmission Plant										
Transmission Demand - Off Peak	OT	OTTRB	PPBDA	$	(255,796)	(85,872)	(388)	(29,801)	(3,386)	(45,956)
Transmission Demand - Winter Peak	OT	OTTRI	PPWDA	$	(136,077)	(63,837)	(277)	(10,919)	(1,081)	(21,851)
Transmission Demand - Summer Peak	OT	OTTRP	PPSDA	$	(62,990)	(27,043)	(46)	(9,215)	(743)	(11,185)
Total Transmission Plant		OTTRT		$	(454,864)	(176,752)	(711)	(49,934)	(5,211)	(78,993)
Distribution Poles										
Specific	OT	OTDPS	NCPP	$	-	-	-	-	-	-
Distribution Substation										
General	OT	OTDSG	NCPP	$	(177,704)	(76,719)	(707)	(24,909)	(2,108)	(30,310)
Distribution Primary & Secondary Lines										
Primary Specific	OT	OTDPLS	NCPP	$	-	-	-	-	-	-
Primary Demand	OT	OTDPLD	NCPP	$	(230,028)	(99,309)	(915)	(32,243)	(2,729)	(39,235)
Primary Customer	OT	OTDPLC	Cust08	$	(374,208)	(318,481)	(5,887)	(38,304)	(42)	(2,439)
Secondary Demand	OT	OTDSLD	SICD	$	(75,976)	(49,481)	(704)	(14,997)	-	(7,322)
Secondary Customer	OT	OTDSLC	Cust07	$	(107,460)	(91,490)	(1,691)	(11,004)	-	(701)
Total Distribution Primary & Secondary Lines		OTDLT		$	(787,672)	(558,761)	(9,197)	(86,547)	(2,771)	(49,696)
Distribution Line Transformers										
Demand	OT	OTDLTD	SICD	$	(143,607)	(93,527)	(1,331)	(28,348)	-	(13,839)
Customer	OT	OTDLTC	Cust07	$	(55,377)	(47,148)	(872)	(5,671)	-	(361)
Total Distribution Line Transformers		OTDLTT		$	(198,984)	(140,674)	(2,202)	(34,016)	-	(14,200)
Distribution Services										
Customer	OT	OTDSC	C02	$	(50,484)	(29,693)	-	(8,519)	-	(9,088)
Distribution Meters										
Customer	OT	OTDMC	C03	$	(69,472)	(39,992)	(678)	(22,295)	(476)	(3,706)
Distribution Street & Customer Lighting										
Customer	OT	OTDSCL	C04	$	(117,451)	-	-	-	-	-
Customer Accounts Expense										
Customer	OT	OTCAE	C05	$	-	-	-	-	-	-
Customer Service & Info.										
Customer	OT	OTCSI	C06	$	-	-	-	-	-	-
Sales Expense										
Customer	OT	OTSEC	C06	$	-	-	-	-	-	-
Total		OTT		$	(6,055,342)	(2,655,721)	(19,858)	(706,608)	(59,015)	(916,948)

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12 Months Ended
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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Other Expenses									
Power Production Plant									
Production Demand - Off Peak	OT	OTPPDB	PPBDA	$ (51,277)	$ (61,896)	$ (21,893)	$ (110,941)	$ (72,394)	$ (313,300)
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	$ (17,545)	$ (31,378)	$ (6,608)	$ (35,113)	$ (25,343)	$ (132,927)
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	$ (14,277)	$ (18,259)	$ (6,470)	$ (30,279)	$ (13,075)	$ (58,346)
Production Energy - Off Peak	OT	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OT	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OT	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ (83,099)	$ (111,533)	$ (34,971)	$ (176,334)	$ (110,811)	$ (504,573)
Transmission Plant									
Transmission Demand - Off Peak	OT	OTTRB	PPBDA	$ (5,713)	$ (6,896)	$ (2,439)	$ (12,360)	$ (8,066)	$ (34,906)
Transmission Demand - Winter Peak	OT	OTTRI	PPWDA	$ (2,090)	$ (3,738)	$ (787)	$ (4,183)	$ (3,019)	$ (15,836)
Transmission Demand - Summer Peak	OT	OTTRP	PPSDA	$ (1,182)	$ (1,512)	$ (536)	$ (2,508)	$ (1,083)	$ (4,832)
Total Transmission Plant		OTTRT		$ (8,986)	$ (12,146)	$ (3,762)	$ (19,051)	$ (12,168)	$ (55,574)
Distribution Poles									
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	OT	OTDSG	NCPP	$ (3,409)	$ (4,083)	$ (1,641)	$ (7,498)	$ -	$ (16,766)
Distribution Primary & Secondary Lines									
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	$ (4,413)	$ (5,285)	$ (2,124)	$ (9,705)	$ -	$ (21,703)
Primary Customer	OT	OTDPLC	Cust08	$ (10)	$ (48)	$ (39)	$ (333)	$ -	$ (42)
Secondary Demand	OT	OTDSLD	SICD	$ -	$ (962)	$ -	$ (1,906)	$ -	$ -
Secondary Customer	OT	OTDSLC	Cust07	$ -	$ (14)	$ -	$ (96)	$ -	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ (4,422)	$ (6,308)	$ (2,163)	$ (12,039)	$ -	$ (21,745)
Distribution Line Transformers									
Demand	OT	OTDLTD	SICD	$ -	$ (1,819)	$ -	$ (3,602)	$ -	$ -
Customer	OT	OTDLTC	Cust07	$ -	$ (7)	$ -	$ (49)	$ -	$ -
Total Distribution Line Transformers		OTDLTT		$ -	$ (1,826)	$ -	$ (3,651)	$ -	$ -
Distribution Services									
Customer	OT	OTDSC	C02	$ -	$ (174)	$ -	$ (2,821)	$ -	$ -
Distribution Meters									
Customer	OT	OTDMC	C03	$ (122)	$ (72)	$ (475)	$ (578)	$ (356)	$ (487)
Distribution Street & Customer Lighting									
Customer	OT	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	OT	OTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	OT	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	OT	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ (100,038)	$ (136,143)	$ (43,012)	$ (221,972)	$ (123,335)	$ (599,145)

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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Other Expenses									
Power Production Plant									
Production Demand - Off Peak	OT	OTPPDB	PPBDA	$ (8,576)	$ (10,296)	$ (800)	$ (10,696)	$ (2,298)	$ (146,959)
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	$ (2,989)	$ (8,136)	$ (656)	$ (8,432)	$ (873)	$ (49,921)
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	$ (2,611)	$ -	$ -	$ -	$ (363)	$ (34,502)
Production Energy - Off Peak	OT	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OT	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OT	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ (14,176)	$ (18,431)	$ (1,456)	$ (19,128)	$ (3,534)	$ (231,382)
Transmission Plant									
Transmission Demand - Off Peak	OT	OTTRB	PPBDA	$ (955)	$ (1,147)	$ (89)	$ (1,192)	$ (256)	$ (16,373)
Transmission Demand - Winter Peak	OT	OTTRI	PPWDA	$ (356)	$ (969)	$ (78)	$ (1,005)	$ (104)	$ (5,947)
Transmission Demand - Summer Peak	OT	OTTRP	PPSDA	$ (216)	$ -	$ -	$ -	$ (30)	$ (2,858)
Total Transmission Plant		OTTRT		$ (1,528)	$ (2,116)	$ (167)	$ (2,196)	$ (390)	$ (25,178)
Distribution Poles									
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	OT	OTDSG	NCPP	$ (907)	$ (849)	$ (76)	$ (897)	$ (94)	$ (6,731)
Distribution Primary & Secondary Lines									
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	$ (1,174)	$ (1,099)	$ (99)	$ (1,161)	$ (122)	$ (8,713)
Primary Customer	OT	OTDPLC	Cust08	$ (12)	$ (4,157)	$ (13)	$ (4,306)	$ (91)	$ (5)
Secondary Demand	OT	OTDSLD	SICD	$ (214)	$ (173)	$ (18)	$ (183)	$ (19)	$ -
Secondary Customer	OT	OTDSLC	Cust07	$ (3)	$ (1,194)	$ (4)	$ (1,237)	$ (26)	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ (1,403)	$ (6,624)	$ (131)	$ (6,888)	$ (258)	$ (8,718)
Distribution Line Transformers									
Demand	OT	OTDLTD	SICD	$ (404)	$ (328)	$ (29)	$ (346)	$ (36)	$ -
Customer	OT	OTDLTC	Cust07	$ (2)	$ (615)	$ (2)	$ (638)	$ (13)	$ -
Total Distribution Line Transformers		OTDLTT		$ (406)	$ (943)	$ (31)	$ (984)	$ (50)	$ -
Distribution Services									
Customer	OT	OTDSC	C02	$ (104)	$ -	$ (15)	$ -	$ (70)	$ -
Distribution Meters									
Customer	OT	OTDMC	C03	$ (22)	$ -	$ (14)	$ -	$ (95)	$ (105)
Distribution Street & Customer Lighting									
Customer	OT	OTDSCL	C04	$ -	$ (49,227)	$ -	$ (68,223)	$ -	$ -
Customer Accounts Expense									
Customer	OT	OTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	OT	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	OT	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ (18,545)	$ (78,191)	$ (1,890)	$ (98,316)	$ (4,490)	$ (272,114)

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Interest Expenses									
Power Production Plant									
Production Demand - Off Peak	INTLTD	INTPDB	PPBDA	$ 9,374,691	$ 3,147,132	$ 14,237	$ 1,092,163	$ 124,108	$ 1,684,249
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	$ 4,664,038	$ 2,188,015	$ 9,482	$ 374,232	$ 37,062	$ 748,948
Production Demand - Summer Peak	INTLTD	INTPDP	PPSDA	$ 3,105,444	$ 1,333,242	$ 2,262	$ 454,291	$ 36,654	$ 551,439
Production Energy - Off Peak	INTLTD	INTPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	INTLTD	INTPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	INTLTD	INTPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		INTPT		$ 17,144,173	$ 6,668,389	$ 25,981	$ 1,920,686	$ 197,823	$ 2,984,636
Transmission Plant									
Transmission Demand - Off Peak	INTLTD	INTTRB	PPBDA	$ 1,044,466	$ 350,633	$ 1,586	$ 121,682	$ 13,827	$ 187,648
Transmission Demand - Winter Peak	INTLTD	INTTRI	PPWDA	$ 555,629	$ 260,659	$ 1,130	$ 44,582	$ 4,415	$ 89,223
Transmission Demand - Summer Peak	INTLTD	INTTRP	PPSDA	$ 257,202	$ 110,423	$ 187	$ 37,626	$ 3,036	$ 45,672
Total Transmission Plant		INTTRT		$ 1,857,298	$ 721,715	$ 2,903	$ 203,890	$ 21,278	$ 322,542
Distribution Poles									
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	INTLTD	INTDSG	NCPP	$ 725,600	$ 313,260	$ 2,886	$ 101,707	$ 8,609	$ 123,762
Distribution Primary & Secondary Lines									
Primary Specific	INTLTD	INDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INDPLD	NCPP	$ 939,249	$ 405,498	$ 3,736	$ 131,654	$ 11,143	$ 160,203
Primary Customer	INTLTD	INDPLC	Cust08	$ 1,527,967	$ 1,300,421	$ 24,038	$ 156,404	$ 171	$ 9,959
Secondary Demand	INTLTD	INDSLD	SICD	$ 310,226	$ 202,041	$ 2,875	$ 81,234	$ -	$ 29,896
Secondary Customer	INTLTD	INDSLC	Cust07	$ 438,780	$ 373,573	$ 6,906	$ 44,930	$ -	$ 2,861
Total Distribution Primary & Secondary Lines		INDLT		$ 3,216,222	$ 2,281,533	$ 37,555	$ 394,222	$ 11,314	$ 202,918
Distribution Line Transformers									
Demand	INTLTD	INDLTD	SICD	$ 586,374	$ 381,888	$ 5,434	$ 115,742	$ -	$ 56,508
Customer	INTLTD	INDLTC	Cust07	$ 226,116	$ 192,513	$ 3,559	$ 23,154	$ -	$ 1,474
Total Distribution Line Transformers		INDLTT		$ 812,490	$ 574,401	$ 8,993	$ 138,896	$ -	$ 57,982
Distribution Services									
Customer	INTLTD	INDSC	C02	$ 206,138	$ 121,244	$ -	$ 34,784	$ -	$ 37,107
Distribution Meters									
Customer	INTLTD	INDMC	C03	$ 283,669	$ 163,297	$ 2,768	$ 91,037	$ 1,945	$ 15,132
Distribution Street & Customer Lighting									
Customer	INTLTD	INDSCL	C04	$ 479,574	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense									
Customer	INTLTD	INCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	INTLTD	INCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	INTLTD	INSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 24,725,164	$ 10,843,838	$ 81,086	$ 2,885,221	$ 240,970	$ 3,744,079

OFFICE OF THE AT[illegible]EY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary		Rate LC-TOD Secondary		Rate LP Primary		Rate LP Secondary		Rate LP-TOD Transmission		Rate LP-TOD Primary
Interest Expenses															
Power Production Plant															
Production Demand - Off Peak	INTLTD	INTPDB	PPBDA	$	209,373	$	252,733	$	89,395	$	452,996	$	295,598	$	1,279,268
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	$	71,641	$	128,124	$	26,981	$	143,372	$	103,480	$	542,765
Production Demand - Summer Peak	INTLTD	INTPDP	PPSDA	$	58,296	$	74,555	$	26,419	$	123,637	$	53,386	$	238,240
Production Energy - Off Peak	INTLTD	INTPEB	E01	$	-	$	-	$	-	$	-	$	-	$	-
Production Energy - Winter Peak	INTLTD	INTPEI	E01	$	-	$	-	$	-	$	-	$	-	$	-
Production Energy - Summer Peak	INTLTD	INTPEP	E01	$	-	$	-	$	-	$	-	$	-	$	-
Total Power Production Plant		INTPT		$	339,309	$	455,412	$	142,795	$	720,005	$	452,464	$	2,060,273
Transmission Plant															
Transmission Demand - Off Peak	INTLTD	INTTRB	PPBDA	$	23,327	$	28,158	$	9,960	$	50,470	$	32,934	$	142,528
Transmission Demand - Winter Peak	INTLTD	INTTRI	PPWDA	$	8,535	$	15,264	$	3,214	$	17,080	$	12,328	$	64,660
Transmission Demand - Summer Peak	INTLTD	INTTRP	PPSDA	$	4,828	$	6,175	$	2,188	$	10,240	$	4,422	$	19,732
Total Transmission Plant		INTTRT		$	36,690	$	49,596	$	15,362	$	77,790	$	49,683	$	226,919
Distribution Poles															
Specific	INTLTD	INTDPS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Distribution Substation															
General	INTLTD	INTDSG	NCPP	$	13,919	$	16,871	$	6,699	$	30,615	$	-	$	68,459
Distribution Primary & Secondary Lines															
Primary Specific	INTLTD	INDPLS	NCPP	$	-	$	-	$	-	$	-	$	-	$	-
Primary Demand	INTLTD	INDPLD	NCPP	$	18,018	$	21,580	$	8,671	$	39,629	$	-	$	88,617
Primary Customer	INTLTD	INDPLC	Cust08	$	40	$	194	$	159	$	1,359	$	-	$	172
Secondary Demand	INTLTD	INDSLD	SICD	$	-	$	3,928	$	-	$	7,781	$	-	$	-
Secondary Customer	INTLTD	INDSLC	Cust07	$	-	$	56	$	-	$	390	$	-	$	-
Total Distribution Primary & Secondary Lines		INDLT		$	18,057	$	25,759	$	8,830	$	49,159	$	-	$	88,789
Distribution Line Transformers															
Demand	INTLTD	INDLTD	SICD	$	-	$	7,425	$	-	$	14,706	$	-	$	-
Customer	INTLTD	INDLTC	Cust07	$	-	$	29	$	-	$	201	$	-	$	-
Total Distribution Line Transformers		INDLTT		$	-	$	7,454	$	-	$	14,908	$	-	$	-
Distribution Services															
Customer	INTLTD	INDSC	C02	$	-	$	712	$	-	$	11,520	$	-	$	-
Distribution Meters															
Customer	INTLTD	INDMC	C03	$	498	$	292	$	1,941	$	2,361	$	1,453	$	1,987
Distribution Street & Customer Lighting															
Customer	INTLTD	INDSCL	C04	$	-	$	-	$	-	$	-	$	-	$	-
Customer Accounts Expense															
Customer	INTLTD	INCAE	C05	$	-	$	-	$	-	$	-	$	-	$	-
Customer Service & Info.															
Customer	INTLTD	INCSI	C06	$	-	$	-	$	-	$	-	$	-	$	-
Sales Expense															
Customer	INTLTD	INSEC	C06	$	-	$	-	$	-	$	-	$	-	$	-
Total		INTT		$	408,474	$	555,897	$	175,627	$	906,357	$	503,600	$	2,446,429

OFFICE OF THE ATTORNEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Interest Expenses									
Power Production Plant									
Production Demand - Off Peak	INTLTD	INTPDB	PPBDA	$ 35,016	$ 42,039	$ 3,265	$ 43,672	$ 9,383	$ 600,064
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	$ 12,206	$ 33,219	$ 2,680	$ 34,431	$ 3,564	$ 203,836
Production Demand - Summer Peak	INTLTD	INTPDP	PPSDA	$ 10,662	$ -	$ -	$ -	$ 1,481	$ 140,880
Production Energy - Off Peak	INTLTD	INTPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	INTLTD	INTPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	INTLTD	INTPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		INTPT		$ 57,884	$ 75,258	$ 5,945	$ 78,103	$ 14,428	$ 944,780
Transmission Plant									
Transmission Demand - Off Peak	INTLTD	INTTRB	PPBDA	$ 3,901	$ 4,684	$ 364	$ 4,866	$ 1,045	$ 66,855
Transmission Demand - Winter Peak	INTLTD	INTTRI	PPWDA	$ 1,454	$ 3,957	$ 319	$ 4,102	$ 425	$ 24,283
Transmission Demand - Summer Peak	INTLTD	INTTRP	PPSDA	$ 883	$ -	$ -	$ -	$ 123	$ 11,668
Total Transmission Plant		INTTRT		$ 6,238	$ 8,641	$ 683	$ 8,967	$ 1,593	$ 102,806
Distribution Poles									
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation									
General	INTLTD	INTDSG	NCPP	$ 3,702	$ 3,468	$ 311	$ 3,662	$ 385	$ 27,485
Distribution Primary & Secondary Lines									
Primary Specific	INTLTD	INDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INDPLD	NCPP	$ 4,792	$ 4,489	$ 403	$ 4,740	$ 498	$ 35,577
Primary Customer	INTLTD	INDPLC	Cust08	$ 49	$ 16,974	$ 53	$ 17,584	$ 371	$ 19
Secondary Demand	INTLTD	INDSLD	SICD	$ 873	$ 708	$ 64	$ 748	$ 79	$ -
Secondary Customer	INTLTD	INDSLC	Cust07	$ 14	$ 4,876	$ 15	$ 5,051	$ 106	$ -
Total Distribution Primary & Secondary Lines		INDLT		$ 5,728	$ 27,048	$ 535	$ 28,124	$ 1,054	$ 35,597
Distribution Line Transformers									
Demand	INTLTD	INDLTD	SICD	$ 1,650	$ 1,339	$ 120	$ 1,414	$ 148	$ -
Customer	INTLTD	INDLTC	Cust07	$ 7	$ 2,513	$ 8	$ 2,603	$ 55	$ -
Total Distribution Line Transformers		INDLTT		$ 1,657	$ 3,852	$ 128	$ 4,017	$ 203	$ -
Distribution Services									
Customer	INTLTD	INDSC	C02	$ 425	$ -	$ 60	$ -	$ 285	$ -
Distribution Meters									
Customer	INTLTD	INDMC	C03	$ 89	$ -	$ 55	$ -	$ 387	$ 427
Distribution Street & Customer Lighting									
Customer	INTLTD	INDSCL	C04	$ -	$ 201,004	$ -	$ 278,570	$ -	$ -
Customer Accounts Expense									
Customer	INTLTD	INCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.									
Customer	INTLTD	INCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense									
Customer	INTLTD	INSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 75,724	$ 319,270	$ 7,719	$ 401,444	$ 18,335	$ 1,111,095

OFFICE OF THE A'. .EY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Cost of Service Summary -- Unadjusted									
Operating Revenues									
Sales to Members		REVUC	R01	$ 578,911,821	$ 221,928,690	$ 752,899	$ 84,108,308	$ 6,616,784	$ 99,947,133
Rate Refunds		REFUND	R01	$ 7,150,231	$ 2,741,076	$ 9,299	$ 1,038,835	$ 81,725	$ 1,234,463
Intercompany Sales		ICSALES	OSSALL	$ 53,559,448	$ 19,139,247	$ 81,268	$ 6,142,456	$ 672,058	$ 9,501,243
Off-System Sales		SFRS	OSSALL	$ 103,742,615	$ 37,071,994	$ 157,413	$ 11,897,704	$ 1,301,747	$ 18,403,546
Brokered Sales		BRKS	PLPPT	$ 5,389,000	$ 2,096,103	$ 8,167	$ 603,737	$ 62,183	$ 938,173
Forfeited Discounts		FORDIS	FDIS	$ 1,664,516	$ 1,449,987	$ -	$ 163,324	$ 1,841	$ 27,801
Misc Service Revenues		REVMISC	MISCR	$ 715,238	$ 532,484	$ -	$ 182,643	$ 3	$ 48
Rent From Electric Property		RENT	RBT	$ 3,497,063	$ 1,515,802	$ 11,021	$ 408,037	$ 34,744	$ 534,860
Other Electric Revenue		OTHREV	OREV	$ 12,028,852	$ 4,526,302	$ 18,860	$ 1,377,777	$ 142,865	$ 2,101,161
Unbilled Revenue		UNBREV	R01	$ 1,867,000	$ 715,724	$ 2,428	$ 271,251	$ 21,339	$ 322,331
DSM Taken to Balance Sheet		DSM	R01	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Revenues		TOR	$ 13,577,478	$ 768,525,785	$ 291,717,409	$ 1,041,356	$ 106,194,072	$ 8,935,288	$ 133,010,758
Operating Expenses									
Operation and Maintenance Expenses				$ 508,149,420	$ 196,677,828	$ 1,186,595	$ 60,282,132	$ 5,918,719	$ 83,371,170
Depreciation and Amortization Expenses				95,827,965	42,789,901	341,245	11,258,295	906,581	14,164,085
Accretion Expense				462,519	179,901	701	51,815	5,337	80,520
Property and Other Taxes			NPT	12,603,252	5,527,471	41,332	1,470,695	122,830	1,908,484
Amortization of Investment Tax Credit				(4,010,380)	(1,756,852)	(13,152)	(467,978)	(39,085)	(607,283)
Other Expenses				(6,055,342)	(2,655,721)	(19,858)	(706,608)	(59,015)	(916,948)
State and Federal Income Taxes			TAXINC	54,997,459	$ 14,770,914	$ (233,906)	$ 12,471,657	$ 722,898	$ 12,322,220
Specific Assignment of Interruptible Credit				(3,511,494)	-	-	-	-	-
Allocation of Interruptible Credits			INTCRE	3,511,494	$ 1,365,829	$ 5,321	$ 393,398	$ 40,518	$ 611,317
Total Operating Expenses		TOE		$ 661,974,893	$ 258,897,269	$ 1,308,278	$ 84,753,405	$ 7,618,784	$ 110,933,566
Utility Operating Income		TOM		$ 106,550,892	$ 32,820,140	$ (268,922)	$ 21,440,667	$ 1,316,504	$ 22,077,192
Net Cost Rate Base				$ 1,675,374,829	$ 726,191,326	$ 5,280,138	$ 195,482,733	$ 16,645,266	$ 256,241,138

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12 Months Ended
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Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Cost of Service Summary -- Unadjusted										
Operating Revenues										
Sales to Members		REVUC	R01	$	10,725,254	$ 14,077,432	$ 4,578,627	$ 25,844,309	$ 11,527,884	$ 56,955,670
Rate Refunds		REFUND	R01	$	132,469	$ 173,873	$ 56,551	$ 319,207	$ 142,383	$ 703,468
Intercompany Sales		ICSALES	OSSALL	$	1,140,855	$ 1,435,309	$ 484,466	$ 2,450,412	$ 1,576,943	$ 6,954,242
Off-System Sales		SFRS	OSSALL	$	2,209,793	$ 2,780,139	$ 938,391	$ 4,746,355	$ 3,054,478	$ 13,470,102
Brokered Sales		BRKS	PLPPT	$	106,657	$ 143,152	$ 44,885	$ 226,322	$ 142,225	$ 647,614
Forfeited Discounts		FORDIS	FDIS	$	2,983	$ 3,915	$ 669	$ 3,780	$ 1,686	$ 8,238
Misc Service Revenues		REVMISC	MISCR	$	5	$ 7	$ 2	$ 12	$ 6	$ 27
Rent From Electric Property		RENT	RBT	$	58,857	$ 79,445	$ 25,303	$ 130,326	$ 73,341	$ 352,945
Other Electric Revenue		OTHREV	OREV	$	243,582	$ 318,640	$ 102,751	$ 524,510	$ 328,167	$ 1,482,781
Unbilled Revenue		UNBREV	R01	$	34,589	$ 45,400	$ 14,766	$ 83,348	$ 37,178	$ 183,683
DSM Taken to Balance Sheet		DSM	R01	$	-	$ -	$ -	$ -	$ -	$ -
Total Operating Revenues		TOR		$	14,655,045	$ 19,057,311	$ 6,246,412	$ 34,328,581	$ 16,884,289	$ 80,758,770
			$ 13,577,478							
Operating Expenses										
Operation and Maintenance Expenses				$	9,913,775	$ 12,339,826	$ 4,292,909	$ 21,862,625	$ 13,506,033	$ 60,239,251
Depreciation and Amortization Expenses					1,533,008	2,091,607	661,983	3,431,072	1,858,665	9,151,953
Accretion Expense					9,154	12,286	3,852	19,424	12,207	55,584
Property and Other Taxes			NPT		208,213	283,360	89,523	462,001	256,702	1,247,027
Amortization of Investment Tax Credit					(66,254)	(90,166)	(28,486)	(147,010)	(81,683)	(396,807)
Other Expenses					(100,038)	(136,143)	(43,012)	(221,972)	(123,335)	(599,145)
State and Federal Income Taxes			TAXINC	$	1,076,937	$ 1,570,605	$ 427,995	$ 3,243,260	$ 1,003,489	$ 3,854,525
Specific Assignment of Interruptible Credit					-	-	-	-	(1,637,062)	(1,396,833)
Allocation of Interruptible Credits			INTCRE	$	69,498	$ 93,278	$ 29,247	$ 147,472	$ 92,674	$ 421,988
Total Operating Expenses		TOE		$	12,644,294	$ 16,164,653	$ 5,434,011	$ 28,596,672	$ 14,887,690	$ 72,577,544
Utility Operating Income		TOM		$	2,010,751	$ 2,892,658	$ 812,401	$ 5,731,709	$ 1,996,599	$ 8,181,226
Net Cost Rate Base				$	28,197,480	$ 38,060,670	$ 12,122,303	$ 62,436,489	$ 35,136,126	$ 169,088,916

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Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Service Summary -- Unadjusted										
Operating Revenues										
Sales to Members		REVUC	R01	$	2,001,353	$ 4,926,961	$ 143,948	$ 6,070,218	$ 553,855	$ 28,152,498
Rate Refunds		REFUND	R01	$	24,719	$ 60,854	$ 1,778	$ 74,974	$ 6,841	$ 347,716
Intercompany Sales		ICSALES	OSSALL	$	192,243	$ 238,118	$ 18,623	$ 247,268	$ 50,141	$ 3,129,424
Off-System Sales		SFRS	OSSALL	$	372,368	$ 461,226	$ 36,071	$ 476,950	$ 97,121	$ 6,061,575
Brokered Sales		BRKS	PLPPT	$	18,195	$ 23,656	$ 1,869	$ 24,551	$ 4,535	$ 296,977
Forfeited Discounts		FORDIS	FDIS	$	293	$ -	$ -	$ -	$ -	$ -
Misc Service Revenues		REVMISC	MISCR	$	1	$ -	$ -	$ -	$ -	$ -
Rent From Electric Property		RENT	RBT	$	10,629	$ 43,117	$ 1,097	$ 53,984	$ 2,642	$ 160,711
Other Electric Revenue		OTHREV	OREV	$	41,540	$ 58,973	$ 4,210	$ 62,783	$ 10,794	$ 648,137
Unbilled Revenue		UNBREV	R01	$	6,454	$ 15,890	$ 484	$ 19,577	$ 1,786	$ 90,792
DSM Taken to Balance Sheet		DSM	R01	$	-	$ -	$ -	$ -	$ -	$ -
Total Operating Revenues		TOR		$	2,667,995	$ 5,828,795	$ 208,060	$ 7,032,304	$ 727,717	$ 38,887,829
			$ 13,577,478							
Operating Expenses										
Operation and Maintenance Expenses				$	1,711,322	$ 3,053,873	$ 164,759	$ 3,389,194	$ 455,858	$ 27,983,550
Depreciation and Amortization Expenses					288,707	1,367,683	29,345	1,734,600	69,495	4,149,742
Accretion Expense					1,562	2,030	160	2,107	389	25,489
Property and Other Taxes			NPT		38,599	162,743	3,935	204,629	9,348	566,363
Amortization of Investment Tax Credit					(12,282)	(51,785)	(1,252)	(65,113)	(2,974)	(180,218)
Other Expenses					(18,545)	(78,191)	(1,890)	(98,316)	(4,490)	(272,114)
State and Federal Income Taxes			TAXINC	$	229,540	$ 417,137	$ 1,635	$ 581,942	$ 71,872	$ 2,140,426
Specific Assignment of Interruptible Credit					-	-	-	-	-	
Allocation of Interruptible Credits			INTCRE	$	11,856	$ 15,415	$ 1,218	$ 15,997	$ 2,955	$ 178,952
Total Operating Expenses		TOE		$	2,250,758	$ 4,888,904	$ 197,909	$ 5,765,041	$ 602,450	$ 34,592,189
Utility Operating Income		TOM		$	417,237	$ 939,891	$ 10,151	$ 1,267,263	$ 125,267	$ 4,295,640
Net Cost Rate Base				$	5,188,032	$ 20,656,514	$ 525,567	$ 25,862,859	$ 1,265,941	$ 76,993,328

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Taxable Income Unadjusted									
Total Operating Revenue				$ 768,525,785	$ 291,717,409	$ 1,041,356	$ 106,194,072	$ 8,935,288	$ 133,010,758
Operating Expenses				$ 606,977,434	$ 244,126,355	$ 1,542,184	$ 72,281,749	$ 6,895,886	$ 98,611,345
Interest Expense		INTEXP		$ 24,725,164	$ 10,843,838	$ 81,086	$ 2,885,221	$ 240,970	$ 3,744,079
Taxable Income		TAXINC		$ 136,823,187	$ 36,747,215	$ (581,914)	$ 31,027,103	$ 1,798,432	$ 30,655,334

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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Taxable Income Unadjusted									
Total Operating Revenue				$ 14,655,045	$ 19,057,311	$ 6,246,412	$ 34,328,581	$ 16,884,289	$ 80,758,770
Operating Expenses				$ 11,567,356	$ 14,594,048	$ 5,006,017	$ 25,353,613	$ 13,884,201	$ 68,723,019
Interest Expense		INTEXP		$ 408,474	$ 555,897	$ 175,627	$ 906,357	$ 503,600	$ 2,446,429
Taxable Income		TAXINC		$ 2,679,215	$ 3,907,366	$ 1,064,769	$ 8,068,611	$ 2,496,488	$ 9,589,322

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12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Taxable Income Unadjusted									
Total Operating Revenue				$ 2,667,995	$ 5,828,795	$ 208,060	$ 7,032,304	$ 727,717	$ 38,887,829
Operating Expenses				$ 2,021,218	$ 4,471,767	$ 196,275	$ 5,183,099	$ 530,578	$ 32,451,763
Interest Expense		INTEXP		$ 75,724	$ 319,270	$ 7,719	$ 401,444	$ 18,335	$ 1,111,095
Taxable Income		TAXINC		$ 571,053	$ 1,037,758	$ 4,067	$ 1,447,761	$ 178,804	$ 5,324,971

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12 Months Ended
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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Cost of Service Summary -- Pro-Forma									
Operating Revenues									
Total Operating Revenue -- Actual				$ 768,525,785	$ 291,717,409	$ 1,041,356	$ 106,194,072	$ 8,935,288	$ 133,010,758
Pro-Forma Adjustments:									
Eliminate unbilled revenue			R01	$ (1,867,000)	$ (715,724)	$ (2,428)	$ (271,251)	$ (21,339)	$ (322,331)
Mismatch in fuel cost recovery			Energy	(4,406,145)	(1,479,166)	(6,691)	(513,321)	(58,331)	(791,604)
To Reflect a Full Year of the FAC Roll-In		FACRI		547,241	181,639	1,202	87,109	11,617	139,923
Remove ECR revenues		ECRREV		(11,228,429)	(4,264,952)	(15,362)	(1,630,456)	(127,642)	(1,940,152)
To Reflect a Full Year of the ECR Roll-In		ECRRI		723,260	255,297	937	110,897	9,089	133,401
Remove off-system ECR revenues			OSSALL	(1,929,923)	(689,650)	(2,926)	(221,333)	(24,216)	(342,361)
Eliminate brokered sales			PLPPT	(22,608,445)	(8,793,770)	(34,261)	(2,532,856)	(260,874)	(3,935,913)
Eliminate ESM revenues		ESMREV		(6,974,780)	(2,763,963)	(7,154)	(1,009,115)	(80,480)	(1,196,285)
Eliminate Rate Refund Acct			R01	(7,150,231)	(2,741,076)	(9,299)	(1,038,835)	(81,725)	(1,234,463)
Eliminate DSM Revenue		DSMREV		(3,277,501)	(2,771,657)	-	(108,973)	(25,623)	(340,279)
Year End Revenue Adjustment		YREND		2,614,347	1,232,278	(9,993)	(279,531)	-	932,854
Adjustment for Merger savings			R01	(2,758,795)	(1,057,598)	(3,588)	(400,817)	(31,532)	(476,296)
Adjustment for Customer Rate Switching		RATESW		6,445	-	-	-	-	-
VDT Amortization and Surcredit			VDTREV	44,485	17,356	57	6,447	505	7,617
Total Pro-Forma Operating Revenue				$ 710,260,314	$ 268,126,424	$ 951,846	$ 98,392,038	$ 8,244,735	$ 123,644,869

OFFICE OF THE AT . ..EY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Cost of Service Summary -- Pro-Forma									
Operating Revenues									
Total Operating Revenue -- Actual				$ 14,655,045	$ 19,057,311	$ 6,246,412	$ 34,328,581	$ 16,884,289	$ 80,758,770
Pro-Forma Adjustments:									
Eliminate unbilled revenue			R01	$ (34,589)	$ (45,400)	$ (14,768)	$ (83,346)	$ (37,178)	$ (183,683)
Mismatch in fuel cost recovery			Energy	(98,406)	(118,788)	(42,016)	(212,910)	(138,932)	(601,261)
To Reflect a Full Year of the FAC Roll-In		FACRI		16,117	24,738	5,030	28,206	10,866	20,692
Remove ECR revenues		ECRREV		(207,809)	(275,776)	(89,065)	(505,167)	(223,730)	(1,130,594)
To Reflect a Full Year of the ECR Roll-In		ECRRI		14,884	21,249	5,484	35,195	16,754	67,122
Remove off-system ECR revenues			OSSALL	(41,109)	(51,719)	(17,457)	(88,296)	(56,822)	(250,584)
Eliminate brokered sales			PLPPT	(447,458)	(600,564)	(188,307)	(949,488)	(596,676)	(2,716,934)
Eliminate ESM revenues		ESMREV		(130,047)	(164,826)	(53,219)	(301,827)	(135,771)	(645,195)
Eliminate Rate Refund Acct			R01	(132,469)	(173,873)	(56,551)	(319,207)	(142,383)	(703,468)
Eliminate DSM Revenue		DSMREV		(14,688)	(16,281)	-	-	-	-
Year End Revenue Adjustment		YREND		-	566,077	-	147,900	-	-
Adjustment for Merger savings			R01	(51,111)	(67,088)	(21,819)	(123,161)	(54,936)	(271,421)
Adjustment for Customer Rate Switching		RATESW		-	-	-	-	-	6,445
VDT Amortization and Surcredit			VDTREV	815	1,070	349	1,955	867	4,284
Total Pro-Forma Operating Revenue				$ 13,529,177	$ 18,156,136	$ 5,774,074	$ 31,958,433	$ 15,526,349	$ 74,354,172

OFFICE OF THE ATTORNEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Service Summary -- Pro-Forma									
Operating Revenues									
Total Operating Revenue -- Actual				$ 2,667,995	$ 5,828,795	$ 208,060	$ 7,032,304	$ 727,717	$ 38,887,829
Pro-Forma Adjustments:									
Eliminate unbilled revenue			R01	$ (6,454)	$ (15,890)	$ (464)	$ (19,577)	$ (1,786)	$ (90,792)
Mismatch in fuel cost recovery			Energy	(16,458)	(19,759)	(1,535)	(20,526)	(4,410)	(282,033)
To Reflect a Full Year of the FAC Roll-In		FACRI		1,436	(3,891)	156	(1,432)	797	23,036
Remove ECR revenues		ECRREV		(40,296)	(98,342)	(3,010)	(121,526)	(11,097)	(543,453)
To Reflect a Full Year of the ECR Roll-In		ECRRI		3,088	6,611	212	9,072	811	33,157
Remove off-system ECR revenues			OSSALL	(6,927)	(8,580)	(671)	(8,910)	(1,807)	(112,763)
Eliminate brokered sales			PLPPT	(76,333)	(99,245)	(7,840)	(102,997)	(19,027)	(1,245,905)
Eliminate ESM revenues		ESMREV		(20,232)	(57,193)	(1,416)	(65,875)	(6,308)	(335,874)
Eliminate Rate Refund Acct			R01	(24,719)	(60,854)	(1,778)	(74,974)	(6,841)	(347,716)
Eliminate DSM Revenue		DSMREV		-	-	-	-	-	-
Year End Revenue Adjustment		YREND		-	2,999	(1,159)	17,114	5,808	-
Adjustment for Merger savings			R01	(9,537)	(23,479)	(686)	(28,928)	(2,639)	(134,160)
Adjustment for Customer Rate Switching		RATESW		-	-	-	-	-	-
VDT Amortization and Surcredit			VDTREV	146	364	10	453	41	2,148
Total Pro-Forma Operating Revenue				$ 2,471,708	$ 5,451,537	$ 189,879	$ 6,814,200	$ 681,259	$ 35,853,474

OFFICE OF THE AT . .EY GENERAL
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Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Cost of Service Summary -- Pro-Forma									
Operating Expenses									
Operation and Maintenance Expenses				$ 508,149,420	$ 198,677,828	$ 1,186,595	$ 60,282,132	$ 5,918,719	$ 83,371,170
Depreciation and Amortization Expenses				95,827,965	42,789,901	341,245	11,258,295	906,581	14,164,085
Accretion Expense				462,519	179,901	701	51,815	5,337	80,520
Property and Other Taxes			NPT	12,603,252	5,527,471	41,332	1,470,695	122,630	1,908,484
Amortization of Investment Tax Credit				(4,010,380)	(1,758,852)	(13,152)	(467,978)	(39,085)	(607,283)
Other Expenses				(6,055,342)	(2,655,721)	(19,858)	(706,608)	(59,015)	(916,948)
State and Federal Income Taxes			TXINCPF	27,438,045	$ 4,059,717	$ (274,095)	$ 8,389,554	$ 411,977	$ 7,717,711
Specific Assignment of Interruptible Credit				(3,511,494)	-	-	-	-	-
Allocation of Interruptible Credits			INTCRE	3,511,494	$ 1,365,829	$ 5,321	$ 393,398	$ 40,518	$ 611,317
Adjustments to Operating Expenses:									
Eliminate mismatch in fuel cost recovery			Energy	(2,005,300)	$ (673,190)	$ (3,045)	$ (233,620)	$ (26,547)	$ (360,271)
Remove ECR expenses			ECRREV	(1,766,344)	$ (670,920)	$ (2,417)	$ (256,487)	$ (20,079)	$ (305,205)
Eliminate brokered sales expenses			PLPPT	(25,030,766)	$ (9,735,955)	$ (37,932)	$ (2,804,232)	$ (288,625)	$ (4,357,616)
Eliminate DSM Expenses			DSMREV	(3,280,013)	$ (2,773,781)	$ -	$ (109,057)	$ (25,643)	$ (340,540)
Year end Expense adjustment			YREND	1,458,544	$ 687,488	$ (5,575)	$ (155,950)	$ -	$ 520,439
Adjustment to annualize depreciation expense			DET	8,959,741	$ 4,000,778	$ 31,906	$ 1,052,630	$ 84,764	$ 1,324,316
Depreciation adjustment			DET	-	$ -	$ -	$ -	$ -	$ -
Labor adjustment			LBT	918,580	$ 426,824	$ 3,196	$ 115,081	$ 8,839	$ 132,001
Adjustment for pension and post Ret Exp. (See Functional Assignment)									
Storm damage adjustment			SDALL	70,492	$ 48,793	$ 694	$ 9,491	$ 283	$ 5,995
Adjustment to eliminate advertising expense (See Functional Assignment)									
Amortization of rate case expenses			OMT	333,580	$ 130,424	$ 779	$ 39,573	$ 3,885	$ 54,730
Amortization of ESM audit expenses			R01	58,333	$ 22,362	$ 76	$ 8,475	$ 667	$ 10,071
Remove one-utility cost (See Functional Assignment)									
Adjustment for injuries and damages (See Functional Assignment)									
Adjustment for VDT net savings to shareholders			VDTREV	5,640,000	$ 2,200,503	$ 7,184	$ 817,439	$ 63,986	$ 965,779
Adjustment for merger savings			R01	19,427,401	$ 7,447,590	$ 25,266	$ 2,822,547	$ 222,049	$ 3,354,074
Adjustment for merger amortization expenses			R01	(2,722,005)	$ (1,043,494)	$ (3,540)	$ (395,472)	$ (31,112)	$ (469,945)
MISO Schedule 10 one time credit			PLTRT	709,577	$ 275,730	$ 1,109	$ 77,896	$ 8,129	$ 123,227
Adjustment cumulative effect of accounting change			DET	5,280,909	$ 2,358,075	$ 18,805	$ 620,425	$ 49,960	$ 760,558
Adjustment for IT staff reduction			LBT	(431,834)	$ (200,654)	$ (1,502)	$ (54,101)	$ (4,155)	$ (62,055)
Remove Alstom Expenses			PLPPT	(2,157,640)	$ (839,235)	$ (3,270)	$ (241,723)	$ (24,897)	$ (375,624)
Adjustment for Obsolete inventory write-off			PLT	(1,373,632)	$ (606,737)	$ (4,617)	$ (160,583)	$ (13,237)	$ (206,112)
Adjustment for corporate office lease			LBT	1,798,420	$ 835,647	$ 6,257	$ 225,309	$ 17,305	$ 258,434
Adjustment for carbide lime write-off			Energy	(1,416,711)	$ (475,597)	$ (2,152)	$ (165,048)	$ (18,755)	$ (254,525)
Adjustment for Cane Run repair refund			PLPPT	3,588,000	$ 1,395,587	$ 5,437	$ 401,969	$ 41,401	$ 624,636
VDT Amortization and Surcredit			VDTREV	(224,718)	$ (87,676)	$ (286)	$ (32,570)	$ (2,549)	$ (38,480)
Total Expense Adjustments				7,834,614	2,720,563	36,373	1,581,992	45,469	1,383,887
Total Operating Expenses		TOE		$ 642,250,092	$ 250,906,635	$ 1,304,462	$ 82,253,294	$ 7,353,332	$ 107,712,942
Net Operating Income -- Pro-Forma				$ 68,010,222	$ 17,219,789	$ (352,615)	$ 16,138,744	$ 891,403	$ 15,931,927
Net Cost Rate Base				$ 1,675,374,829	$ 726,191,326	$ 5,280,138	$ 195,482,733	$ 16,645,266	$ 256,241,138
Rate of Return				4.06%	2.37%	-6.68%	8.26%	1.00%	6.22%

OFFICE OF THE AT[illegible]NEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Cost of Service Summary -- Pro-Forma									
Operating Expenses									
Operation and Maintenance Expenses				$ 9,913,775	$ 12,339,826	$ 4,292,909	$ 21,662,625	$ 13,506,033	$ 60,239,251
Depreciation and Amortization Expenses				1,533,008	2,091,607	661,983	3,431,072	1,858,665	9,151,953
Accretion Expense				9,154	12,286	3,852	19,424	12,207	55,584
Property and Other Taxes			NPT	208,213	283,360	89,523	462,001	256,702	1,247,027
Amortization of Investment Tax Credit				(66,254)	(90,166)	(28,486)	(147,010)	(81,683)	(396,807)
Other Expenses				(100,038)	(136,143)	(43,012)	(221,972)	(123,335)	(599,145)
State and Federal Income Taxes			TXINCPF	$ 570,954	$ 998,857	$ 212,103	$ 2,046,927	$ 443,644	$ 1,136,994
Specific Assignment of Interruptible Credit				-	-	-	-	(1,637,062)	(1,396,833)
Allocation of Interruptible Credits			INTCRE	$ 69,498	$ 93,278	$ 29,247	$ 147,472	$ 92,674	$ 421,988
Adjustments to Operating Expenses:									
Eliminate mismatch in fuel cost recovery			Energy	$ (44,786)	$ (54,061)	$ (19,122)	$ (96,898)	$ (63,230)	$ (273,643)
Remove ECR expenses			ECRREV	$ (32,690)	$ (43,382)	$ (14,011)	$ (79,468)	$ (35,195)	$ (177,654)
Eliminate brokered sales expenses			PLPPT	$ (495,397)	$ (664,910)	$ (208,483)	$ (1,051,219)	$ (660,605)	$ (3,008,032)
Eliminate DSM Expenses			DSMREV	$ (14,699)	$ (16,293)	$ -	$ -	$ -	$ -
Year end Expense adjustment			YREND	$ -	$ 315,814	$ -	$ 82,513	$ -	$ -
Adjustment to annualize depreciation expense			DET	$ 143,333	$ 195,561	$ 61,694	$ 320,799	$ 173,782	$ 855,691
Depreciation adjustment			DET	$ -	$ -	$ -	$ -	$ -	$ -
Labor adjustment			LBT	$ 14,480	$ 18,988	$ 6,516	$ 32,307	$ 18,255	$ 86,627
Adjustment for pension and post Ret Exp. (See Functional Assignment)									
Storm damage adjustment			SDALL	$ 454	$ 719	$ 221	$ 1,509	$ -	$ 2,235
Adjustment to eliminate advertising expense (See Functional Assignment)									
Amortization of rate case expenses			OMT	$ 6,508	$ 8,101	$ 2,818	$ 14,221	$ 8,866	$ 39,545
Amortization of ESM audit expenses			R01	$ 1,081	$ 1,418	$ 461	$ 2,604	$ 1,162	$ 5,739
Remove one-utility cost (See Functional Assignment)									
Adjustment for injuries and damages (See Functional Assignment)									
Adjustment for VDT net savings to shareholders			VDTREV	$ 103,309	$ 135,717	$ 44,213	$ 247,831	$ 109,959	$ 543,131
Adjustment for merger savings			R01	$ 359,923	$ 472,417	$ 153,652	$ 867,296	$ 386,858	$ 1,911,346
Adjustment for merger amortization expenses			R01	$ (50,429)	$ (66,191)	$ (21,528)	$ (121,518)	$ (54,203)	$ (267,802)
MISO Schedule 10 one time credit			PLTRT	$ 14,017	$ 18,948	$ 5,869	$ 29,719	$ 18,981	$ 86,694
Adjustment cumulative effect of accounting change			DET	$ 84,481	$ 115,265	$ 36,481	$ 189,080	$ 102,428	$ 504,348
Adjustment for IT staff reduction			LBT	$ (6,807)	$ (8,927)	$ (3,063)	$ (15,188)	$ (8,582)	$ (40,724)
Remove Alstom Expenses			PLPPT	$ (42,703)	$ (57,315)	$ (17,971)	$ (90,615)	$ (56,944)	$ (259,291)
Adjustment for Obsolete Inventory write-off			PLT	$ (22,419)	$ (30,542)	$ (9,654)	$ (49,906)	$ (27,473)	$ (134,134)
Adjustment for corporate office lease			LBT	$ 28,349	$ 37,176	$ 12,756	$ 63,252	$ 35,741	$ 169,601
Adjustment for carbide lime write-off			Energy	$ (31,641)	$ (38,193)	$ (13,509)	$ (68,457)	$ (44,671)	$ (193,324)
Adjustment for Cane Run repair refund			PLPPT	$ 71,012	$ 95,311	$ 29,885	$ 150,685	$ 94,693	$ 431,182
VDT Amortization and Surcredit			VDTREV	$ (4,116)	$ (5,407)	$ (1,762)	$ (9,874)	$ (4,381)	$ (21,640)
Total Expense Adjustments				81,260	430,215	45,662	418,674	(4,559)	259,695
Total Operating Expenses		TOE		$ 12,219,571	$ 16,023,121	$ 5,263,782	$ 27,819,214	$ 14,323,287	$ 70,119,707
Net Operating Income -- Pro-Forma				$ 1,309,606	$ 2,133,015	$ 510,293	$ 4,139,218	$ 1,203,062	$ 4,234,464
Net Cost Rate Base				$ 28,197,480	$ 38,060,670	$ 12,122,303	$ 62,436,489	$ 35,136,126	$ 169,088,918
Rate of Return				**4.64%**	**5.60%**	**4.21%**	**6.63%**	**3.42%**	**2.50%**

OFFICE OF THE A1 . .EY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Service Summary -- Pro-Forma									
Operating Expenses									
Operation and Maintenance Expenses				$ 1,711,322	$ 3,053,873	$ 164,759	$ 3,369,194	$ 455,858	$ 27,983,550
Depreciation and Amortization Expenses				288,707	1,367,683	29,345	1,734,600	69,495	4,149,742
Accretion Expense				1,562	2,030	160	2,107	389	25,489
Property and Other Taxes			NPT	38,599	162,743	3,935	204,629	9,346	566,363
Amortization of Investment Tax Credit				(12,282)	(51,785)	(1,252)	(65,113)	(2,974)	(180,218)
Other Expenses				(18,545)	(78,191)	(1,890)	(98,316)	(4,490)	(272,114)
State and Federal Income Taxes			TXINCPF	$ 135,265	$ 155,942	$ (5,425)	$ 262,131	$ 46,952	$ 1,002,751
Specific Assignment of Interruptible Credit				-	-	-	-	-	(477,600)
Allocation of Interruptible Credits			INTCRE	$ 11,856	$ 15,415	$ 1,218	$ 15,997	$ 2,955	$ 178,952
Adjustments to Operating Expenses:									
Eliminate mismatch in fuel cost recovery			Energy	$ (7,490)	$ (8,992)	$ (698)	$ (9,342)	$ (2,007)	$ (128,357)
Remove ECR expenses			ECRREV	$ (6,339)	$ (15,470)	$ (474)	$ (19,117)	$ (1,746)	$ (85,491)
Eliminate brokered sales expenses			PLPPT	$ (84,512)	$ (109,878)	$ (8,680)	$ (114,032)	$ (21,065)	$ (1,379,394)
Eliminate DSM Expenses			DSMREV	$ -	$ -	$ -	$ -	$ -	$ -
Year end Expense adjustment			YREND	$ -	$ 1,673	$ (647)	$ 9,548	$ 3,240	$ -
Adjustment to annualize depreciation expense			DET	$ 26,994	$ 127,876	$ 2,744	$ 162,182	$ 6,498	$ 387,993
Depreciation adjustment			DET	$ -	$ -	$ -	$ -	$ -	$ -
Labor adjustment			LBT	$ 2,658	$ 5,821	$ 268	$ 6,459	$ 708	$ 39,553
Adjustment for pension and post Ret Exp. (See Functional Assignment)									
Storm damage adjustment			SDALL	$ 164	$ 487	$ 15	$ 508	$ 27	$ 896
Adjustment to eliminate advertising expense (See Functional Assignment)									
Amortization of rate case expenses			OMT	$ 1,123	$ 2,005	$ 108	$ 2,225	$ 299	$ 18,370
Amortization of ESM audit expenses			R01	$ 202	$ 496	$ 15	$ 612	$ 56	$ 2,837
Remove one-utility cost (See Functional Assignment)									
Adjustment for injuries and damages (See Functional Assignment)									
Adjustment for VDT net savings to shareholders			VDTREV	$ 16,510	$ 46,091	$ 1,315	$ 57,472	$ 5,177	$ 272,382
Adjustment for merger savings			R01	$ 67,162	$ 165,341	$ 4,831	$ 203,707	$ 18,587	$ 944,755
Adjustment for merger amortization expenses			R01	$ (9,410)	$ (23,166)	$ (677)	$ (28,542)	$ (2,604)	$ (132,371)
MISO Schedule 10 one time credit			PLTRT	$ 2,383	$ 3,301	$ 261	$ 3,428	$ 606	$ 39,277
Adjustment cumulative effect of accounting change			DET	$ 15,910	$ 75,371	$ 1,617	$ 95,591	$ 3,630	$ 228,685
Adjustment for IT staff reduction			LBT	$ (1,250)	$ (2,736)	$ (126)	$ (3,036)	$ (333)	$ (18,594)
Remove Alstom Expenses			PLPPT	$ (7,285)	$ (9,471)	$ (748)	$ (9,830)	$ (1,816)	$ (118,903)
Adjustment for Obsolete inventory write-off			PLT	$ (4,181)	$ (18,446)	$ (426)	$ (23,279)	$ (1,010)	$ (60,876)
Adjustment for corporate office lease			LBT	$ 5,205	$ 11,396	$ 524	$ 12,646	$ 1,386	$ 77,437
Adjustment for carbide lime write-off			Energy	$ (5,292)	$ (6,353)	$ (493)	$ (6,500)	$ (1,418)	$ (90,682)
Adjustment for Cane Run repair refund			PLPPT	$ 12,114	$ 15,750	$ 1,244	$ 16,346	$ 3,020	$ 197,727
VDT Amortization and Surcredit			VDTREV	$ (738)	$ (1,836)	$ (52)	$ (2,290)	$ (206)	$ (10,853)
Total Expense Adjustments				25,930	259,259	(81)	354,654	11,230	184,392
Total Operating Expenses		TOE		$ 2,182,412	$ 4,886,968	$ 190,769	$ 5,799,884	$ 588,760	$ 33,161,306
Net Operating Income -- Pro-Forma				$ 289,295	$ 564,569	$ (889)	$ 814,315	$ 92,499	$ 2,692,168
Net Cost Rate Base				$ 5,188,032	$ 20,656,514	$ 525,567	$ 25,862,859	$ 1,265,941	$ 76,993,328
Rate of Return				**5.58%**	**2.73%**	**-0.17%**	**3.15%**	**7.31%**	**3.50%**

OFFICE OF THE A. .NEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Taxable Income Pro-Forma									
Total Operating Revenue				$ 710,260,314	$ 268,126,424	$ 951,846	$ 98,392,038	$ 8,244,735	$ 123,644,869
Operating Expenses				$ 614,812,048	$ 246,846,919	$ 1,578,557	$ 73,863,740	$ 6,941,355	$ 99,995,232
Interest Expense		INTEXP		$ 24,725,164	$ 10,843,838	$ 81,086	$ 2,685,221	$ 240,970	$ 3,744,079
Interest Syncronization Adjustment			INTEXP	$ (98,001)	$ (42,981)	$ (321)	$ (11,436)	$ (955)	$ (14,840)
Taxable Income		TXINCPF		$ 70,821,103	$ 10,478,648	$ (707,475)	$ 21,654,512	$ 1,063,365	$ 19,920,398

OFFICE OF THE ATTORNEY GENERAL
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Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Taxable Income Pro-Forma									
Total Operating Revenue				$ 13,529,177	$ 18,156,136	$ 5,774,074	$ 31,958,433	$ 15,526,349	$ 74,354,172
Operating Expenses				$ 11,648,616	$ 15,024,263	$ 5,051,679	$ 25,772,287	$ 13,879,642	$ 68,982,714
Interest Expense		INTEXP		$ 408,474	$ 555,897	$ 175,627	$ 906,357	$ 503,600	$ 2,446,429
Interest Syncronization Adjustment			INTEXP	$ (1,619)	$ (2,203)	$ (696)	$ (3,592)	$ (1,996)	$ (9,697)
Taxable Income		TXINCPF		$ 1,473,706	$ 2,578,179	$ 547,465	$ 5,283,380	$ 1,145,103	$ 2,934,726

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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Taxable Income Pro-Forma									
Total Operating Revenue				$ 2,471,708	$ 5,451,537	$ 189,879	$ 6,614,200	$ 681,259	$ 35,853,474
Operating Expenses				$ 2,047,147	$ 4,731,026	$ 196,194	$ 5,537,753	$ 541,808	$ 32,158,555
Interest Expense		INTEXP		$ 75,724	$ 319,270	$ 7,719	$ 401,444	$ 18,335	$ 1,111,095
Interest Syncronization Adjustment			INTEXP	$ (300)	$ (1,265)	$ (31)	$ (1,591)	$ (73)	$ (4,404)
Taxable Income		TXINCPF		$ 349,136	$ 402,506	$ (14,003)	$ 676,594	$ 121,188	$ 2,588,228

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Cost of Service Summary -- Pro-Forma (Proposed Rates)									
Operating Revenues									
Total Operating Revenue -- Actual				$ 710,260,314	$ 268,126,424	$ 951,846	$ 98,392,038	$ 8,244,735	$ 123,644,869
Pro-Forma Adjustments:									
To Reflect Proposed Increase to Ultimate Consumers				$ 63,631,992	$ 26,277,410	$ 156,774	$ 8,974,815	$ 767,148	$ 10,828,904
To Reflect Proposed Increase in Miscellaneous Charges			MISCR	410,061	$ 305,284	$ -	$ 104,713	$ 2	$ 28
Total Pro-Forma Operating Revenue				$ 774,302,366	$ 294,709,118	$ 1,108,620	$ 107,471,566	$ 9,011,883	$ 134,473,801
Operating Expenses									
Total Operating Expenses				$ 634,415,478	$ 248,186,072	$ 1,268,088	$ 80,671,303	$ 7,307,863	$ 106,329,056
Total Pro-Forma Adjustments				7,834,614	2,720,563	36,373	1,581,992	45,469	1,383,887
Incremental Income Taxes				26,105,718	10,836,010	63,906	3,701,124	312,716	4,414,241
Total Pro-forma Operating Expenses				$ 668,355,810	$ 261,742,645	$ 1,368,368	$ 85,954,419	$ 7,666,048	$ 112,127,183
Net Operating Income -- Pro-Forma				$ 105,946,556	$ 32,966,473	$ (259,748)	$ 21,517,148	$ 1,345,835	$ 22,346,617
Net Cost Rate Base				$ 1,675,374,829	$ 726,191,326	$ 5,280,138	$ 195,482,733	$ 16,645,266	$ 256,241,138
Rate of Return				**6.32%**	**4.54%**	**-4.92%**	**11.01%**	**8.09%**	**8.72%**

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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Cost of Service Summary -- Pro-Forma (Proposed Rates)									
Operating Revenues									
Total Operating Revenue -- Actual				$ 13,529,177	$ 18,156,136	$ 5,774,074	$ 31,958,433	$ 15,526,349	$ 74,354,172
Pro-Forma Adjustments:									
To Reflect Proposed Increase to Ultimate Consumers				$ 988,222	$ 1,124,365	$ 745,164	$ 2,969,530	$ 949,877	$ 5,215,408
To Reflect Proposed Increase in Miscellaneous Charges			MISCR	$ 3	$ 4	$ 1	$ 7	$ 3	$ 16
Total Pro-Forma Operating Revenue				$ 14,517,402	$ 19,280,505	$ 6,519,240	$ 34,927,970	$ 16,476,229	$ 79,569,595
Operating Expenses									
Total Operating Expenses				$ 12,138,311	$ 15,592,906	$ 5,218,120	$ 27,400,540	$ 14,327,846	$ 69,860,013
Total Pro-Forma Adjustments				81,260	430,215	45,662	418,674	(4,559)	259,695
Incremental Income Taxes				402,834	458,331	303,755	1,210,484	387,203	2,125,984
Total Pro-forma Operating Expenses				$ 12,622,405	$ 16,481,452	$ 5,567,536	$ 29,029,699	$ 14,710,490	$ 72,245,691
Net Operating Income -- Pro-Forma				$ 1,894,997	$ 2,799,053	$ 951,703	$ 5,898,271	$ 1,765,739	$ 7,323,904
Net Cost Rate Base				$ 28,197,480	$ 38,060,670	$ 12,122,303	$ 62,436,489	$ 35,136,126	$ 169,088,916
Rate of Return				**6.72%**	**7.35%**	**7.85%**	**9.45%**	**5.03%**	**4.33%**

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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Service Summary -- Pro-Forma (Proposed Rates)									
Operating Revenues									
Total Operating Revenue -- Actual				$ 2,471,708	$ 5,451,537	$ 189,879	$ 6,614,200	$ 681,259	$ 35,853,474
Pro-Forma Adjustments:									
To Reflect Proposed Increase to Ultimate Consumers				$ 220,155	$ 586,307	$ 17,030	$ 726,051	$ 56,796	$ 3,028,038
To Reflect Proposed Increase in Miscellaneous Charges			MISCR	$ 1	$ -	$ -	$ -	$ -	$ -
Total Pro-Forma Operating Revenue				$ 2,691,863	$ 6,037,844	$ 206,909	$ 7,340,251	$ 738,055	$ 38,881,512
Operating Expenses									
Total Operating Expenses				$ 2,156,483	$ 4,627,709	$ 190,849	$ 5,445,230	$ 577,530	$ 32,976,914
Total Pro-Forma Adjustments				25,930	259,259	(81)	354,654	11,230	184,392
Incremental Income Taxes				89,743	238,999	6,942	295,963	23,152	1,234,331
Total Pro-forma Operating Expenses				$ 2,272,155	$ 5,125,966	$ 197,711	$ 6,095,847	$ 611,912	$ 34,395,637
Net Operating Income -- Pro-Forma				$ 419,708	$ 911,877	$ 9,199	$ 1,244,403	$ 126,143	$ 4,485,875
Net Cost Rate Base				$ 5,188,032	$ 20,656,514	$ 525,567	$ 25,862,859	$ 1,265,941	$ 76,993,328
Rate of Return				**8.09%**	**4.41%**	**1.75%**	**4.81%**	**9.96%**	**5.83%**

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Cost of Service Summary -- Pro-Forma (Equalized RORs)									
Operating Revenues									
Total Operating Revenue -- Actual				$ 710,260,314	$ 268,126,424	$ 951,846	$ 98,392,038	$ 8,244,735	$ 123,644,869
Pro-Forma Adjustments:									
Increase to Ultimate Consumers Required to Produce Equalized RORs				$ 63,631,992	$ 48,149,140	$ 1,158,943	$ (6,480,669)	$ 272,131	$ 459,365
To Reflect Proposed Increase in Miscellaneous Charges			MISCR	410,061	$ 305,284	$ -	$ 104,713	$ 2	$ 28
Total Pro-Forma Operating Revenue				$ 774,302,366	$ 316,580,847	$ 2,110,789	$ 92,016,082	$ 8,516,868	$ 124,104,262
Operating Expenses									
Total Operating Expenses				$ 634,415,478	$ 248,186,072	$ 1,268,088	$ 80,671,303	$ 7,307,863	$ 106,329,056
Total Pro-Forma Adjustments				7,834,614	2,720,563	36,373	1,581,992	45,469	1,383,887
Incremental Income Taxes				26,105,718	19,751,670	472,424	(2,599,057)	110,931	187,264
Total Pro-forma Operating Expenses				$ 668,355,810	$ 270,658,306	$ 1,776,886	$ 79,654,238	$ 7,464,263	$ 107,900,206
Net Operating Income -- Pro-Forma				$ 105,946,556	$ 45,922,542	$ 333,903	$ 12,361,844	$ 1,052,605	$ 16,204,055
Net Cost Rate Base				$ 1,675,374,829	$ 726,191,326	$ 5,280,138	$ 195,482,733	$ 16,645,266	$ 256,241,138
Rate of Return				**6.32%**	**6.32%**	**6.32%**	**6.32%**	**6.32%**	**6.32%**
Adjusted Revenue at Current Rates				$ 561,367,936	$ 213,814,697	$ 722,586	$ 81,284,668	$ 6,404,249	$ 97,684,212
Increase (Decrease) Required to Produce Levelized RORs				$ 63,631,992	$ 48,149,140	$ 1,158,943	$ (6,480,669)	$ 272,131	$ 459,365
% Increase (Decrease) Required to Produce Levelized RORs				11.34%	22.52%	160.39%	-7.97%	4.25%	0.47%

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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Cost of Service Summary -- Pro-Forma (Equalized RORs)									
Operating Revenues									
Total Operating Revenue -- Actual				$ 13,529,177	$ 18,156,136	$ 5,774,074	$ 31,958,433	$ 15,526,349	$ 74,354,172
Pro-Forma Adjustments:									
Increase to Ultimate Consumers Required to Produce Equalized RORs				$ 799,389	$ 462,290	$ 432,658	$ (322,256)	$ 1,719,979	$ 10,902,535
To Reflect Proposed Increase in Miscellaneous Charges			MISCR	$ 3	$ 4	$ 1	$ 7	$ 3	$ 16
Total Pro-Forma Operating Revenue				$ 14,328,569	$ 18,618,430	$ 6,206,732	$ 31,636,184	$ 17,246,332	$ 85,256,722
Operating Expenses									
Total Operating Expenses				$ 12,138,311	$ 15,592,906	$ 5,218,120	$ 27,400,540	$ 14,327,846	$ 69,860,013
Total Pro-Forma Adjustments				81,260	430,215	45,662	418,674	(4,559)	259,695
Incremental Income Taxes				325,859	188,447	176,366	(131,360)	701,123	4,444,250
Total Pro-forma Operating Expenses				$ 12,545,430	$ 16,211,567	$ 5,440,148	$ 27,687,855	$ 15,024,410	$ 74,563,958
Net Operating Income -- Pro-Forma				$ 1,783,139	$ 2,406,863	$ 766,584	$ 3,948,329	$ 2,221,922	$ 10,692,764
Net Cost Rate Base				$ 28,197,480	$ 38,060,670	$ 12,122,303	$ 62,436,489	$ 35,136,126	$ 169,088,916
Rate of Return				**6.32%**	**6.32%**	**6.32%**	**6.32%**	**6.32%**	**6.32%**
Adjusted Revenue at Current Rates				$ 10,405,364	$ 14,233,683	$ 4,447,206	$ 25,250,571	$ 11,196,870	$ 55,278,422
Increase (Decrease) Required to Produce Levelized RORs				$ 799,389	$ 462,290	$ 432,658	$ (322,256)	$ 1,719,979	$ 10,902,535
% Increase (Decrease) Required to Produce Levelized RORs				7.68%	3.25%	9.73%	-1.28%	15.36%	19.72%

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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Service Summary -- Pro-Forma (Equalized RORs)									
Operating Revenues									
Total Operating Revenue – Actual				$ 2,471,708	$ 5,451,537	$ 189,879	$ 6,614,200	$ 681,259	$ 35,853,474
Pro-Forma Adjustments:									
Increase to Ultimate Consumers Required to Produce Equalized RORs				$ 65,471	$ 1,252,094	$ 57,608	$ 1,386,285	$ (21,007)	$ 3,674,585
To Reflect Proposed Increase in Miscellaneous Charges			MISCR	$ 1	$ -	$ -	$ -	$ -	$ -
Total Pro-Forma Operating Revenue				$ 2,537,179	$ 6,703,631	$ 247,487	$ 8,000,484	$ 660,252	$ 39,528,059
Operating Expenses									
Total Operating Expenses				$ 2,156,483	$ 4,627,709	$ 190,849	$ 5,445,230	$ 577,530	$ 32,976,914
Total Pro-Forma Adjustments				25,930	259,259	(81)	354,654	11,230	184,392
Incremental Income Taxes				26,688	510,396	23,483	565,097	(8,563)	1,497,886
Total Pro-forma Operating Expenses				$ 2,209,101	$ 5,397,364	$ 214,252	$ 6,364,981	$ 580,197	$ 34,659,192
Net Operating Income -- Pro-Forma				$ 328,078	$ 1,306,267	$ 33,236	$ 1,635,503	$ 80,055	$ 4,868,867
Net Cost Rate Base				$ 5,188,032	$ 20,656,514	$ 525,567	$ 25,862,859	$ 1,265,941	$ 76,993,328
Rate of Return				**6.32%**	**6.32%**	**6.32%**	**6.32%**	**6.32%**	**6.32%**
Adjusted Revenue at Current Rates				$ 1,945,496	$ 4,777,509	$ 138,741	$ 5,908,023	$ 543,908	$ 27,331,513
Increase (Decrease) Required to Produce Levelized RORs				$ 65,471	$ 1,252,094	$ 57,608	$ 1,386,285	$ (21,007)	$ 3,674,585
% Increase (Decrease) Required to Produce Levelized RORs				3.37%	26.21%	41.52%	23.46%	-3.86%	13.44%

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Allocation Factors									
Energy Allocation Factors									
Energy Usage by Class		E01	Energy	1.000000	0.335705	0.001519	0.116501	0.013239	0.179659
Customer Allocation Factors									
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	1.000000	0.85108	0.01573	0.10236	0.00011	0.00652
Customer Services -- Weighted cost of Services		C02		1.000000	0.588169	-	0.168740	-	0.180011
Meter Costs -- Weighted Cost of Meters		C03		1.000000	0.57568	0.00976	0.32093	0.00686	0.05334
Lighting Systems -- Lighting Customers		C04	Cust04	1.000000	-	-	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	1.000000	0.79959	-	0.10579	0.00105	0.06123
Marketing/Economic Development		C06	Cust06	1.000000	0.85106	0.01573	0.10236	0.00011	0.00652
Rev		R01		578,911,821	221,928,690	762,899	84,108,308	6,616,784	99,947,133
Energy				11,540,343,760	3,847,709,762	17,406,313	1,335,286,850	154,967,220	2,059,176,673
Energy (Loss Adjusted)		Energy		12,220,625,387	4,102,527,308	18,559,059	1,423,717,244	161,783,728	2,195,547,225
O&M Customer Allocators									
Customers (Monthly Bills)				4,867,437	4,042,669	74,729	486,219	531	30,959
Average Customers (Bills/12)				405,620	336,889	6,227	40,518	44	2,580
Average Customers (Lighting = Lights)				468,346	336,889	6,227	40,518	44	2,580
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05		421,325	336,889	-	44,570	443	25,799
Street Lighting		Cust04		57,069,712					
Average Customers		Cust01		468,346	336,889	6,227	40,518	44	2,580
Average Customers (Lighting = 9 Lights per Cust)		Cust06		395,845	336,889	6,227	40,518	44	2,580
Average Secondary Customers		Cust07		395,892	336,889	6,227	40,518		2,580
Average Primary Customers		Cust08		395,838	336,889	6,227	40,518	44	2,580
Plant Customer Allocators									
Year End Customers				389,473	338,772	6,145	40,384	44	2,604
Year End Customers (Lighting = Lights)				470,187	338,772	6,145	40,384	44	2,604
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05		423,370	338,772	-	44,422	440	26,040
Street Lighting		YECust04		57,069,712					
Year End Customers		YECust01		470,187	338,772	6,145	40,384	44	2,604
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		397,555	338,772	6,145	40,384	44	2,604
Year End Secondary Customers		YECust07		397,403	338,772	6,145	40,384		2,604
Year End Primary Customers		YECust08		397,548	338,772	6,145	40,384	44	2,604
Demand Allocators									
Maximum Class Non-Coincident Peak Demands		NCP		2,817,042	1,216,188	11,205	394,863	33,422	480,489
Maximum Class Demands (Primary)		NCPP		2,817,042	1,216,188	11,205	394,863	33,422	480,489
Sum of the Individual Customer Demands (Secondary)		SICD		5,643,480	3,675,425	52,302	1,113,941		543,850
Summer Peak Period Demand Allocator		SCP		2,726,426	1,170,520	1,986	398,845	32,180	484,136
Winter Peak Period Demand Allocator		WCP		1,804,723	846,640	3,669	144,807	14,341	289,801
Off Peak Demand Allocator		BDEM		1,395,049	468,325	2,119	162,525	18,468	250,633

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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Allocation Factors									
Energy Allocation Factors									
Energy Usage by Class		E01	Energy	0.022334	0.026959	0.009536	0.048321	0.031531	0.136460
Customer Allocation Factors									
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	0.00003	0.00013	0.00010	0.00089	-	0.00011
Customer Services -- Weighted cost of Services		C02		-	0.003454	-	0.055886	-	-
Meter Costs -- Weighted Cost of Meters		C03		0.00175	0.00103	0.00884	0.00832	0.00512	0.00701
Lighting Systems -- Lighting Customers		C04	Cust04	-	-	-	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.00049	0.00239	0.00098	0.00838	0.00029	0.00212
Marketing/Economic Development		C06	Cust06	0.00003	0.00013	0.00010	0.00089	0.00002	0.00011
Rev		R01		10,725,254	14,077,432	4,578,627	25,644,309	11,527,884	56,955,670
Energy				261,433,800	308,993,871	111,622,714	553,836,275	376,359,726	1,597,360,760
Energy (Loss Adjusted)		Energy		272,933,429	329,457,227	116,532,637	590,514,506	385,334,191	1,667,623,501
O&M Customer Allocators									
Customers (Monthly Bills)				123	604	494	4,225	73	536
Average Customers (Bills/12)				10	50	41	352	6	45
Average Customers (Lighting = Lights)				10	50	41	352	6	45
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05		205	1,007	412	3,521	122	893
Street Lighting		Cust04			-		-	-	-
Average Customers		Cust01		10	50	41	352	6	45
Average Customers (Lighting = 9 Lights per Cust)		Cust06		10	50	41	352	6	45
Average Secondary Customers		Cust07			50		352		
Average Primary Customers		Cust08		10	50	41	352	-	45
Plant Customer Allocators									
Year End Customers				10	52	41	354	6	45
Year End Customers (Lighting = Lights)				10	52	41	354	6	45
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05		200	1,040	410	3,540	120	900
Street Lighting		YECust04			-		-	-	-
Year End Customers		YECust01		10	52	41	354	6	45
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		10	52	41	354	6	45
Year End Secondary Customers		YECust07			52		354		
Year End Primary Customers		YECust08		10	52	41	354	-	45
Demand Allocators									
Maximum Class Non-Coincident Peak Demands		NCP		54,040	64,724	26,007	118,858		265,784
Maximum Class Demands (Primary)		NCPP		54,040	64,724	26,007	118,858	-	265,784
Sum of the Individual Customer Demands (Secondary)		SICD			71,464		141,540		
Summer Peak Period Demand Allocator		SCP		51,181	65,455	23,195	108,547	46,871	209,163
Winter Peak Period Demand Allocator		WCP		27,721	49,577	10,440	55,477	40,041	210,020
Off Peak Demand Allocator		BDEM		31,157	37,609	13,303	67,410	43,988	190,368

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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Allocation Factors									
Energy Allocation Factors									
Energy Usage by Class		E01	Energy	0.003735	0.004484	0.000348	0.004658	0.001001	0.064008975
Customer Allocation Factors									
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	0.00003	0.01111	0.00003	0.01151	0.00024	0.00001
Customer Services -- Weighted cost of Services		C02		0.002064	-	0.000292	-	0.001384	-
Meter Costs -- Weighted Cost of Meters		C03		0.00031	-	0.00020	-	0.00137	0.00151
Lighting Systems -- Lighting Customers		C04	Cust04	-	0.41913	-	0.58087	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.00060	0.00814	0.00003	0.00843	0.00023	0.00028
Marketing/Economic Development		C06	Cust06	0.00003	0.01111	0.00003	0.01151	0.00024	0.00002
Rev		R01		2,001,353	4,926,961	143,948	6,070,218	553,855	28,152,498
Energy				42,810,915	51,397,207	3,992,315	53,393,652	11,472,338	753,123,349
Energy (Loss Adjusted)		Energy		45,646,101	54,801,026	4,256,709	56,929,687	12,232,102	782,229,707
O&M Customer Allocators									
Customers (Monthly Bills)				151	19,818	1,494	194,370	10,370	72
Average Customers (Bills/12)				13	1,652	125	16,198	864	6
Average Customers (Lighting = Lights)				13	39,577	125	40,998	864	6
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05		252	3,430	14	3,553	96	120
Street Lighting		Cust04		-	23,919,648	-	33,150,066		-
Average Customers		Cust01		13	39,577	125	40,998	864	6
Average Customers (Lighting = 9 Lights per Cust)		Cust06		13	4,397	14	4,555	96	6
Average Secondary Customers		Cust07		13	4,397	14	4,555	96	-
Average Primary Customers		Cust08		13	4,397	14	4,555	96	5
Plant Customer Allocators									
Year End Customers				13	-	124	-	873	6
Year End Customers (Lighting = Lights)				13	39,601	124	41,113	873	6
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05		260	3,432	14	3,563	97	120
Street Lighting		YECust04		-	23,919,648	-	33,150,066		-
Year End Customers		YECust01		13	39,601	124	41,113	873	6
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		13	4,400	14	4,568	97	6
Year End Secondary Customers		YECust07		13	4,400	14	4,568	97	-
Year End Primary Customers		YECust08		13	4,400	14	4,568	97	5
Demand Allocators									
Maximum Class Non-Coincident Peak Demands		NCP		14,373	13,463	1,209	14,218	1,493	106,705
Maximum Class Demands (Primary)		NCPP		14,373	13,463	1,209	14,218	1,493	106,705
Sum of the Individual Customer Demands (Secondary)		SICD		15,882	12,684	1,157	13,606	1,429	-
Summer Peak Period Demand Allocator		SCP		9,361	-	-	-	1,300	123,686
Winter Peak Period Demand Allocator		WCP		4,723	12,654	1,037	13,323	1,379	78,873
Off Peak Demand Allocator		BDEM		5,211	6,256	486	6,499	1,396	89,296

OFFICE OF THE ATTORNEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector		Total System		Residential Rate R		Water Heating Rate WH		General Service Rate GS		Rate LC Primary		Rate LC Secondary
Production Allocation															
Production Residual Winter Demand Allocator		PPWDRA			1,804,723		846,640		3,669		144,807		14,341		289,801
Production Winter Demand Costs				$	22,688,733										
Customer Specific Assignment				$	-						-	$	-		-
Production Winter Demand Residual			PPWDRA	$	22,688,733	$	10,643,843	$	46,126	$	1,820,494	$	180,293	$	3,643,339
Production Winter Demand Total		PPWDT		$	22,688,733	$	10,643,843	$	46,126	$	1,820,494	$	180,293	$	3,643,339
Production Winter Demand Allocator		PPWDA	PPWDT		1.000000		0.46912		0.00203		0.08024		0.00795		0.16058
Production Residual Summer Demand Allocator		PPSDRA			2,726,426		1,170,520		1,986		398,845		32,180		484,136
Production Summer Demand Costs				$	14,272,080										
Customer Specific Assignment				$	-						-	$	-		-
Production Summer Demand Residual			PPSDRA	$	14,272,080	$	6,127,347	$	10,394	$	2,087,844	$	168,453	$	2,534,318
Production Summer Demand Total		PPSDT		$	14,272,080	$	6,127,347	$	10,394	$	2,087,844	$	168,453	$	2,534,318
Production Summer Demand Allocator		PPSDA	PPSDT		1.000000		0.42932		0.00073		0.14629		0.01180		0.17757
Production Residual Off Peak Demand Allocator		PPBDRA			1,395,049		468,325		2,119		162,525		18,468		250,633
Production Off Peak Demand Costs				$	46,195,100										
Customer Specific Assignment				$	-						-	$	-		-
Production Off Peak Demand Residual			PPBDRA	$	46,195,100	$	15,507,935	$	70,155	$	5,381,784	$	611,558	$	8,299,373
Production Off Peak Demand Total		PPBDT		$	46,195,100	$	15,507,935	$	70,155	$	5,381,784	$	611,558	$	8,299,373
Production Off Peak Demand Allocator		PPBDA	PPBDT		1.000000		0.33571		0.00152		0.11650		0.01324		0.17966

OFFICE OF THE A. .NEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary		Rate LC-TOD Secondary		Rate LP Primary		Rate LP Secondary		Rate LP-TOD Transmission		Rate LP-TOD Primary
Production Allocation															
Production Residual Winter Demand Allocator		PPWDRA			27,721		49,577		10,440		55,477		40,041		210,020
Production Winter Demand Costs															
Customer Specific Assignment					-		-		-		-		-		0
Production Winter Demand Residual			PPWDRA	$	348,505	$	623,275	$	131,250	$	697,449	$	503,390	$	2,640,343
Production Winter Demand Total		PPWDT		$	348,505	$	623,275	$	131,250	$	697,449	$	503,390	$	2,640,343
Production Winter Demand Allocator		PPWDA	PPWDT		0.01536		0.02747		0.00578		0.03074		0.02219		0.11637
Production Residual Summer Demand Allocator		PPSDRA			51,181		65,455		23,195		108,547		46,871		209,163
Production Summer Demand Costs															
Customer Specific Assignment					-		-		-		-		-		0
Production Summer Demand Residual			PPSDRA	$	267,917	$	342,641	$	121,419	$	568,215	$	245,355	$	1,094,910
Production Summer Demand Total		PPSDT		$	267,917	$	342,641	$	121,419	$	568,215	$	245,355	$	1,094,910
Production Summer Demand Allocator		PPSDA	PPSDT		0.01877		0.02401		0.00851		0.03981		0.01719		0.07672
Production Residual Off Peak Demand Allocator		PPBDRA			31,157		37,609		13,303		67,410		43,988		190,368
Production Off Peak Demand Costs															
Customer Specific Assignment					-		-		-		-		-		0
Production Off Peak Demand Residual			PPBDRA	$	1,031,714	$	1,245,379	$	440,504	$	2,232,200	$	1,456,599	$	6,303,772
Production Off Peak Demand Total		PPBDT		$	1,031,714	$	1,245,379	$	440,504	$	2,232,200	$	1,456,599	$	6,303,772
Production Off Peak Demand Allocator		PPBDA	PPBDT		0.02233		0.02696		0.00954		0.04832		0.03153		0.13646

OFFICE OF THE ATTORNEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Production Allocation										
Production Residual Winter Demand Allocator		PPWDRA			4,723	12,854	1,037	13,323	1,379	78,873
Production Winter Demand Costs										0
Customer Specific Assignment					0	-	-			-
Production Winter Demand Residual			PPWDRA	$	59,377	$ 161,599	$ 13,037	$ 167,495	$ 17,337	$ 1,760,089
Production Winter Demand Total		PPWDT		$	59,377	$ 161,599	$ 13,037	$ 167,495	$ 17,337	$ 1,760,089
Production Winter Demand Allocator		PPWDA	PPWDT		0.00262	0.00712	0.00057	0.00738	0.00076	0.04370
Production Residual Summer Demand Allocator		PPSDRA			9,361	-	-	-	1,300	123,686
Production Summer Demand Costs										0
Customer Specific Assignment					0	-	-			-
Production Summer Demand Residual			PPSDRA	$	49,001	$ -	$ -	$ -	$ 6,805	$ 1,707,904
Production Summer Demand Total		PPSDT		$	49,001	$ -	$ -	$ -	$ 6,805	$ 1,707,904
Production Summer Demand Allocator		PPSDA	PPSDT		0.00343	-	-	-	0.00048	0.04537
Production Residual Off Peak Demand Allocator		PPBDRA			5,211	6,256	486	6,499	1,396	89,296
Production Off Peak Demand Costs										0
Customer Specific Assignment					0	-	-			-
Production Off Peak Demand Residual			PPBDRA	$	172,547	$ 207,153	$ 16,091	$ 215,200	$ 46,238	$ 2,165,729
Production Off Peak Demand Total		PPBDT		$	172,547	$ 207,153	$ 16,091	$ 215,200	$ 46,238	$ 2,165,729
Production Off Peak Demand Allocator		PPBDA	PPBDT		0.00374	0.00448	0.00035	0.00466	0.00100	0.06401

OFFICE OF THE AT[illegible]NEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Storm Damage Allocator									
Distribution O&M		SDALL		625,075,450.32	414,930,836.32	6,153,249.35	64,163,563.70	2,510,306.20	53,156,931.56
Revenue Adjustment Allocators									
Other Electric Revenue									
Revenue related			R01	948,802.14 $	363,728 $	1,234 $	137,849 $	10,845 $	163,807
Production related			PLPPT	1,506,357 $	585,912 $	2,283 $	168,759 $	17,382 $	262,242
Transmission related			PLTRT	6,552,903 $	2,546,350 $	10,243 $	719,362 $	75,074 $	1,137,991
Energy related			Energy	2,986,363 $	1,003,209 $	4,538 $	348,148 $	39,562 $	536,687
Customer related			C01	35,741 $	30,419 $	562 $	3,659 $	4 $	233
Specific assignment				(3,315)	(3,315)				
Total Other Revenue allocator		OREV		12,028,852	4,526,302	18,860	1,377,777	142,865	2,101,161
Forfeited Discounts		FDIS		1.00000	0.871116	-	0.0981210	0.0011060	0.0167020
Misc Revenue Allocator		MISCR		713,818	531,426	-	182,281	3	48
Off-System Sales Allocator									
Off-System Sales			RBPPT	$ 103,742,615 $	39,948,622 $	157,238 $	11,656,262 $	1,209,931 $	18,102,739
Less: Adjustment to Reallocate Expenses									
Costs allocated on Energy to be reallocated on RBPPT			Energy	$ (58,267,674) $	(19,560,760) $	(88,469) $	(6,788,253) $	(771,381) $	(10,468,321)
Costs allocated on Energy reallocated on RBPPT			RBPPT	$ 58,267,674 $	22,437,388 $	88,314 $	6,546,811 $	679,565 $	10,167,514
Net Adjustment				$ - $	2,876,627 $	(176) $	(241,442) $	(91,816) $	(300,807)
Off-System Sales Allocator		OSSALL		$ 103,742,615 $	37,071,994 $	157,413 $	11,897,704 $	1,301,747 $	18,403,546
Expense Adjustment Allocators									
Interruptible Credit Allocator		INTCRE		1,982,561,170.98	771,136,032.154265	3,004,403.884568	222,109,149.449889	22,876,390.836063	345,144,833.649386
O&M less fuel		OMLF		173,291,363.08	86,264,241.80	678,057.08	21,270,774.55	1,485,873.73	23,210,854.98
Base Rate Revenue at Current Rates				573,054,476.00	218,317,655.00	748,816.00	83,772,273.00	6,553,697.02	99,156,638.98
CSR Avoided Cost									
Interruptible Demands				756,219					
Avoided Cost per kW									
Avoided Cost				(3,511,494)					
VDT Revenue		VDTREV		$ (3,804,484) $	(1,484,358) $	(4,646) $	(551,407) $	(43,162) $	(651,470)

OFFICE OF THE ATTORNEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Storm Damage Allocator									
Distribution O&M		SDALL		4,029,318.28	6,376,697.19	1,956,676.46	13,383,004.09	-	19,815,239.14
Revenue Adjustment Allocators									
Other Electric Revenue									
Revenue related			R01	$ 17,578	$ 23,072	$ 7,504	$ 42,357	$ 18,894	$ 93,347
Production related			PLPPT	$ 29,813	$ 40,014	$ 12,547	$ 83,263	$ 39,755	$ 181,024
Transmission related			PLTRT	$ 129,449	$ 174,985	$ 54,200	$ 274,457	$ 175,290	$ 800,615
Energy related			Energy	$ 66,742	$ 80,564	$ 28,496	$ 144,401	$ 94,227	$ 407,791
Customer related			C01	$ 1	$ 5	$ 4	$ 32	$ -	$ 4
Specific assignment									
Total Other Revenue allocator		OREV		243,582	318,640	102,751	524,510	328,167	1,482,781
Forfeited Discounts		FDIS		0.0017920	0.0023520	0.000402	0.002271	0.001013	0.00495
Misc Revenue Allocator		MISCR		5	6.75000	2.19000	12.38000	5.52000	26.99000
Off-System Sales Allocator									
Off-System Sales			RBPPT	$ 2,072,466	$ 2,758,779	$ 873,210	$ 4,404,749	$ 2,776,846	$ 12,590,366
Less: Adjustment to Reallocate Expenses									
Costs allocated on Energy to be reallocated on RBPPT			Energy	$ (1,301,341)	$ (1,570,845)	$ (555,625)	$ (2,815,560)	$ (1,837,265)	$ (7,951,192)
Costs allocated on Energy reallocated on RBPPT			RBPPT	$ 1,164,013	$ 1,549,485	$ 490,444	$ 2,473,954	$ 1,559,632	$ 7,071,456
Net Adjustment				$ (137,327)	$ (21,360)	$ (65,181)	$ (341,606)	$ (277,633)	$ (879,736)
Off-System Sales Allocator		OSSALL		$ 2,209,793	$ 2,780,139	$ 938,391	$ 4,746,355	$ 3,054,478	$ 13,470,102
Expense Adjustment Allocators									
Interruptible Credit Allocator		INTCRE		39,237,907.512204	52,664,140.060101	16,512,851.241586	83,261,739.743047	52,323,192.017748	238,251,109.011876
O&M less fuel		OMLF		2,435,110.67	3,312,349.19	1,099,792.03	5,481,903.58	2,947,466.65	14,544,604.06
Base Rate Revenue at Current Rates				10,646,213.56	13,987,899.44	4,552,159.94	25,719,529.06	11,436,569.54	56,536,157.73
CSR Avoided Cost									
Interruptible Demands								411,322	344,897
Avoided Cost per kW								(3.98)	(4.05)
Avoided Cost								(1,637,062)	(1,396,833)
VDT Revenue		VDTREV		$ (69,688)	$ (91,549)	$ (29,824)	$ (167,175)	$ (74,173)	$ (366,371)

OFFICE OF THE A. .NEY GENERAL
LGE Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Storm Damage Allocator									
Distribution O&M		SDALL		1,451,021.43	4,319,332.96	130,363.99	4,506,759.70	243,194.43	7,948,955.52
Revenue Adjustment Allocators									
Other Electric Revenue									
Revenue related			R01	$ 3,280	$ 8,075	$ 236	$ 9,949	$ 908	$ 46,140
Production related			PLPPT	$ 5,086	$ 6,612	$ 522	$ 6,862	$ 1,268	$ 76,767
Transmission related			PLTRT	$ 22,010	$ 30,488	$ 2,410	$ 31,639	$ 5,619	$ 333,948
Energy related			Energy	$ 11,162	$ 13,401	$ 1,041	$ 13,921	$ 2,991	$ 191,282
Customer related			C01	$ 1	$ 397	$ 1	$ 411	$ 9	$ 0
Specific assignment									-
Total Other Revenue allocator			OREV	41,540	58,973	4,210	62,783	10,794	648,137
Forfeited Discounts			FDIS	0.000176			-		-
Misc Revenue Allocator			MISCR	0.96000					-
Off-System Sales Allocator									
Off-System Sales			RBPPT	$ 352,983	$ 456,118	$ 35,988	$ 473,396	$ 88,513	$ 5,319,843
Less: Adjustment to Reallocate Expenses									
Costs allocated on Energy to be reallocated on RBPPT			Energy	$ (217,640)	$ (281,290)	$ (20,298)	$ (271,440)	$ (58,322)	$ (3,729,654)
Costs allocated on Energy reallocated on RBPPT			RBPPT	$ 198,255	$ 256,181	$ 20,213	$ 265,866	$ 49,714	$ 2,987,922
Net Adjustment				$ (19,384)	$ (5,109)	$ (83)	$ (5,554)	(8,609)	
Off-System Sales Allocator			OSSALL	$ 372,368	$ 461,226	$ 36,071	$ 478,950	$ 97,121	$ 6,061,575
Expense Adjustment Allocators									
Interruptible Credit Allocator			INTCRE	6,693,745.100266	8,702,901.794941	687,526.926913	9,031,899.093205	1,668,463.478756	101,034,827.707923
O&M less fuel			OMLF	460,570.58	1,552,286.85	48,121.00	1,629,260.78	120,685.03	7,472,947.80
Base Rate Revenue at Current Rates				1,989,992.73	4,918,133.00	142,591.00	6,067,429.00	551,079.00	27,955,642.00
CSR Avoided Cost									
Interruptible Demands									
Avoided Cost per kW									
Avoided Cost									(477,600)
VDT Revenue			VDTREV	$ (12,486)	$ (31,091)	$ (887)	$ (38,768)	$ (3,492)	$ (183,736)

Exhibit DHBK – 10

Electric Cost of Service Study

Division of Costs by Types

OFFICE OF THE AT\ ..Y GENERAL
LGE Electric Cost of Service Study
Summer Peak Period Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rate Base									
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 203,584,191	$ 87,403,587	$ 148,259	$ 29,782,070	$ 2,402,902	$ 36,150,795
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 13,399,415	$ 5,752,691	$ 9,758	$ 1,960,183	$ 158,153	$ 2,379,357
Total Summer Peak Demand Rate Base		RBT		$ 216,983,607	$ 93,156,279	$ 158,017	$ 31,742,254	$ 2,561,056	$ 38,530,152
Rate of Return				6.32%	4.54%	-4.92%	11.01%	8.09%	8.72%
Summer Peak Demand Return				$ 13,721,506	$ 4,228,960	$ (7,773)	$ 3,493,929	$ 207,071	$ 3,360,189
Operation and Maintenance Expenses									
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 14,272,080	$ 6,127,347	$ 10,394	$ 2,087,844	$ 168,453	$ 2,534,318
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 3,609,887	$ 1,549,811	$ 2,629	$ 528,086	$ 42,607	$ 641,014
Depreciation Expenses									
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 11,541,117	$ 4,954,879	$ 8,405	$ 1,688,335	$ 136,220	$ 2,049,376
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 883,113	$ 379,142	$ 643	$ 129,190	$ 10,423	$ 156,816
Accretion Expenses									
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	$ 83,670	$ 35,922	$ 61	$ 12,240	$ 988	$ 14,857
Transmission Demand - Summer Peak	TACRTN	ACRRP	PPSDA	$ 83	$ 36	$ 0	$ 12	$ 1	$ 15
Property and Other Taxes									
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 1,582,950	$ 679,598	$ 1,153	$ 231,568	$ 18,684	$ 281,087
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 131,105	$ 56,286	$ 95	$ 19,179	$ 1,547	$ 23,280
Amortization of ITC									
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ (503,698)	$ (216,250)	$ (367)	$ (73,685)	$ (5,945)	$ (89,442)
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ (41,718)	$ (17,910)	$ (30)	$ (6,103)	$ (492)	$ (7,408)
Other Expenses									
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	$ (760,542)	$ (326,519)	$ (554)	$ (111,259)	$ (8,977)	$ (135,051)
Transmission Demand - Summer Peak	OT	OTTRP	PPSDA	$ (62,990)	$ (27,043)	$ (46)	$ (9,215)	$ (743)	$ (11,185)
Specific Assignment of Interruptible Credit				$ (1,170,498)	$ -	$ -	$ -	$ -	$ -
Allocation of Interruptible Credits			INTCRE	$ 1,170,498	$ 455,276	$ 1,774	$ 131,133	$ 13,506	$ 203,772
State and Federal Income Taxes			TXINCPF	$ 3,553,596	$ 520,783	$ (8,203)	$ 1,362,286	$ 63,387	$ 1,160,487
Total Summer Peak Demand Expenses Before Adjustment				$ 34,288,654	$ 14,171,359	$ 15,954	$ 5,989,611	$ 439,659	$ 6,821,937
Expense Adjustment				$ 423,442	$ 155,343	$ 458	$ 117,458	$ 2,736	$ 88,788
Incremental Income Taxes				$ 3,381,042	$ 1,390,050	$ 1,913	$ 600,984	$ 48,115	$ 663,755
Total Summer Peak Demand Expenses				$ 38,093,139	$ 15,716,752	$ 18,324	$ 6,708,053	$ 490,509	$ 7,574,480
SummerPeak Demand Return				$ 13,721,506	$ 4,228,960	$ (7,773)	$ 3,493,929	$ 207,071	$ 3,360,189
TOTAL SUMMER PEAK DEMAND COSTS				$ 51,814,645	$ 19,945,712	$ 10,550	$ 10,201,982	$ 697,581	$ 10,934,669

OFFICE OF THE A. .NEY GENERAL
LGE Electric Cost of Service Study
Summer Peak Period Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base									
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 3,621,704	$ 4,887,601	$ 1,731,987	$ 8,105,300	$ 3,499,864	$ 15,618,350
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 251,535	$ 321,690	$ 113,995	$ 533,471	$ 230,353	$ 1,027,962
Total Summer Peak Demand Rate Base		RBT		$ 4,073,239	$ 5,209,291	$ 1,845,983	$ 8,638,771	$ 3,730,217	$ 16,646,311
Rate of Return				6.72%	7.35%	7.85%	9.45%	5.03%	4.33%
Summer Peak Demand Return				$ 273,740	$ 383,101	$ 144,925	$ 816,090	$ 187,459	$ 721,017
Operation and Maintenance Expenses									
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 267,917	$ 342,641	$ 121,419	$ 568,215	$ 245,355	$ 1,094,910
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 67,765	$ 86,665	$ 30,711	$ 143,720	$ 62,058	$ 276,939
Depreciation Expenses									
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 216,651	$ 277,076	$ 98,186	$ 459,487	$ 198,406	$ 885,399
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 16,578	$ 21,202	$ 7,513	$ 35,159	$ 15,182	$ 67,750
Accretion Expenses									
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	$ 1,571	$ 2,009	$ 712	$ 3,331	$ 1,438	$ 6,419
Transmission Demand - Summer Peak	TACRTN	ACRRP	PPSDA	$ 2	$ 2	$ 1	$ 3	$ 1	$ 6
Property and Other Taxes									
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 29,715	$ 38,003	$ 13,467	$ 63,022	$ 27,213	$ 121,439
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 2,461	$ 3,148	$ 1,115	$ 5,220	$ 2,254	$ 10,058
Amortization of ITC									
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ (9,455)	$ (12,093)	$ (4,285)	$ (20,054)	$ (8,659)	$ (38,642)
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ (783)	$ (1,002)	$ (355)	$ (1,661)	$ (717)	$ (3,200)
Other Expenses									
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	$ (14,277)	$ (18,259)	$ (6,470)	$ (30,279)	$ (13,075)	$ (58,346)
Transmission Demand - Summer Peak	OT	OTTRP	PPSDA	$ (1,182)	$ (1,512)	$ (536)	$ (2,508)	$ (1,083)	$ (4,832)
Specific Assignment of Interruptible Credit				$ -	$ -	$ -	$ -	$ (545,687)	$ (465,611)
Allocation of Interruptible Credits			INTCRE	$ 23,166	$ 31,093	$ 9,749	$ 49,157	$ 30,891	$ 140,663
State and Federal Income Taxes			TXINCPF	$ 82,477	$ 136,712	$ 32,299	$ 283,215	$ 47,099	$ 111,934
Total Summer Peak Demand Expenses Before Adjustment				$ 682,604	$ 905,684	$ 303,526	$ 1,556,027	$ 60,677	$ 2,144,884
Expense Adjustment				$ 4,570	$ 24,988	$ 2,656	$ 23,776	$ (19)	$ 7,973
Incremental Income Taxes				$ 58,191	$ 62,731	$ 46,256	$ 167,484	$ 41,107	$ 209,297
Total Summer Peak Demand Expenses				$ 745,365	$ 993,403	$ 352,438	$ 1,747,287	$ 101,765	$ 2,362,154
SummerPeak Demand Return				$ 273,740	$ 383,101	$ 144,925	$ 816,090	$ 187,459	$ 721,017
TOTAL SUMMER PEAK DEMAND COSTS				$ 1,019,105	$ 1,376,504	$ 497,363	$ 2,563,377	$ 289,225	$ 3,083,171

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Summer Peak Period Costs

12 Months Ended
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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base									
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 698,979	$ -	$ -	$ -	$ 97,071	$ 9,235,721
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 46,005	$ -	$ -	$ -	$ 6,389	$ 607,873
Total Summer Peak Demand Rate Base		RBT		$ 744,985	$ -	$ -	$ -	$ 103,460	$ 9,843,594
Rate of Return				8.09%	4.41%	1.75%	4.81%	9.96%	5.83%
Summer Peak Demand Return				$ 60,269	$ -	$ -	$ -	$ 10,309	$ 573,519
Operation and Maintenance Expenses									
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 49,001	$ -	$ -	$ -	$ 6,805	$ 647,462
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 12,394	$ -	$ -	$ -	$ 1,721	$ 163,765
Depreciation Expenses									
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 39,625	$ -	$ -	$ -	$ 5,503	$ 523,570
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 3,032	$ -	$ -	$ -	$ 421	$ 40,063
Accretion Expenses									
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	$ 287	$ -	$ -	$ -	$ 40	$ 3,796
Transmission Demand - Summer Peak	TACRTN	ACRRP	PPSDA	$ 0	$ -	$ -	$ -	$ 0	$ 4
Property and Other Taxes									
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 5,435	$ -	$ -	$ -	$ 755	$ 71,811
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 450	$ -	$ -	$ -	$ 63	$ 5,948
Amortization of ITC									
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ (1,729)	$ -	$ -	$ -	$ (240)	$ (22,851)
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ (143)	$ -	$ -	$ -	$ (20)	$ (1,893)
Other Expenses									
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	$ (2,611)	$ -	$ -	$ -	$ (363)	$ (34,502)
Transmission Demand - Summer Peak	OT	OTTRP	PPSDA	$ (216)	$ -	$ -	$ -	$ (30)	$ (2,858)
Specific Assignment of Interruptible Credit				$ -	$ -	$ -	$ -	$ -	$ (159,200)
Allocation of Interruptible Credits			INTCRE	$ 3,952	$ 5,138	$ 406	$ 5,332	$ 985	$ 59,651
State and Federal Income Taxes			TXINCPF	$ 19,424	$ -	$ -	$ -	$ 3,837	$ 128,202
Total Summer Peak Demand Expenses Before Adjustment				$ 128,900	$ 5,138	$ 406	$ 5,332	$ 19,477	$ 1,422,967
Expense Adjustment				$ 1,550	$ 288	$ (0)	$ 347	$ 379	$ 7,957
Incremental Income Taxes				$ 12,887	$ -	$ -	$ -	$ 1,892	$ 157,809
Total Summer Peak Demand Expenses				$ 143,337	$ 5,426	$ 406	$ 5,680	$ 21,748	$ 1,588,733
SummerPeak Demand Return				$ 60,269	$ -	$ -	$ -	$ 10,309	$ 573,519
TOTAL SUMMER PEAK DEMAND COSTS				$ 203,606	$ 5,426	$ 406	$ 5,680	$ 32,057	$ 2,162,252

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Winter Peak Period Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rate Base									
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 305,761,231	$ 143,440,123	$ 621,612	$ 24,533,608	$ 2,429,692	$ 49,098,698
Transmission Demand - Winter Peak	RB	RBTRB	PPWDA	$ 28,946,499	$ 13,579,516	$ 58,848	$ 2,322,603	$ 230,020	$ 4,648,206
Total Winter Peak Demand Rate Base		RBT		$ 334,707,730	$ 157,019,638	$ 680,460	$ 26,856,211	$ 2,659,712	$ 53,747,104
Rate of Return				6.32%	4.54%	-4.92%	11.01%	8.09%	8.72%
Winter Peak Demand Return				$ 21,166,088	$ 7,128,126	$ (33,474)	$ 2,956,113	$ 215,048	$ 4,687,249
Operation and Maintenance Expenses									
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$ 22,688,733	$ 10,643,843	$ 46,126	$ 1,820,494	$ 180,293	$ 3,643,339
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 7,798,369	$ 3,658,407	$ 15,854	$ 625,724	$ 61,969	$ 1,252,256
Depreciation Expenses									
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 17,333,498	$ 8,131,571	$ 35,239	$ 1,390,802	$ 137,738	$ 2,783,400
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 1,907,773	$ 894,983	$ 3,879	$ 153,076	$ 15,160	$ 306,349
Accretion Expenses									
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	$ 125,663	$ 58,952	$ 255	$ 10,083	$ 999	$ 20,179
Transmission Demand - Winter Peak	TACRTN	ACRRI	PPWDA	$ 180	$ 84	$ 0	$ 14	$ 1	$ 29
Property and Other Taxes									
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 2,377,418	$ 1,115,305	$ 4,833	$ 190,759	$ 18,892	$ 381,764
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 283,223	$ 132,867	$ 576	$ 22,725	$ 2,251	$ 45,480
Amortization of ITC									
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$ (756,499)	$ (354,892)	$ (1,538)	$ (60,700)	$ (6,011)	$ (121,478)
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$ (90,122)	$ (42,279)	$ (183)	$ (7,231)	$ (716)	$ (14,472)
Other Expenses									
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	$ (1,142,251)	$ (535,858)	$ (2,322)	$ (91,652)	$ (9,077)	$ (183,422)
Transmission Demand - Winter Peak	OT	OTTRI	PPWDA	$ (136,077)	$ (63,837)	$ (277)	$ (10,919)	$ (1,081)	$ (21,851)
Specific Assignment of Interruptible Credit				$ (2,340,996)	$ -	$ -	$ -	$ -	$ -
Allocation of Interruptible Credits			INTCRE	$ 2,340,996	$ 910,553	$ 3,548	$ 262,265	$ 27,012	$ 407,545
State and Federal Income Taxes			TXINCPF	$ 5,481,595	$ 877,806	$ (35,323)	$ 1,152,591	$ 65,829	$ 1,618,806
Total Winter Peak Demand Expenses Before Adjustment				$ 55,871,503	$ 25,427,506	$ 70,667	$ 5,458,031	$ 493,258	$ 10,117,922
Expense Adjustment				$ 689,976	$ 278,731	$ 2,027	$ 107,034	$ 3,069	$ 131,686
Incremental Income Taxes				$ 5,215,421	$ 2,343,000	$ 8,236	$ 508,475	$ 49,968	$ 925,896
Total Winter Peak Demand Expenses				$ 61,776,901	$ 28,049,237	$ 80,930	$ 6,073,541	$ 546,295	$ 11,175,505
Winter Peak Demand Return				$ 21,166,088	$ 7,128,126	$ (33,474)	$ 2,956,113	$ 215,048	$ 4,687,249
TOTAL WINTER PEAK DEMAND COSTS				$ 82,942,989	$ 35,177,363	$ 47,456	$ 9,029,654	$ 761,344	$ 15,862,753

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Winter Peak Period Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary		Rate LC-TOD Secondary		Rate LP Primary		Rate LP Secondary		Rate LP-TOD Transmission		Rate LP-TOD Primary
Net Cost Rate Base															
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$	4,696,570	$	8,399,474	$	1,768,774	$	9,399,069	$	6,783,858	$	35,582,177
Transmission Demand - Winter Peak	RB	RBTRB	PPWDA	$	444,626	$	795,181	$	167,450	$	889,812	$	642,230	$	3,368,574
Total Winter Peak Demand Rate Base		RBT		$	5,141,195	$	9,194,655	$	1,936,224	$	10,288,881	$	7,426,088	$	38,950,752
Rate of Return					6.72%		7.35%		7.85%		9.45%		5.03%		4.33%
Winter Peak Demand Return				$	345,511	$	676,192	$	152,010	$	971,973	$	373,192	$	1,687,110
Operation and Maintenance Expenses															
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$	348,505	$	623,275	$	131,250	$	697,449	$	503,390	$	2,640,343
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$	119,785	$	214,227	$	45,112	$	239,721	$	173,021	$	907,515
Depreciation Expenses															
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$	266,247	$	476,163	$	100,271	$	532,830	$	384,575	$	2,017,141
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$	29,304	$	52,408	$	11,036	$	58,645	$	42,327	$	222,012
Accretion Expenses															
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	$	1,930	$	3,452	$	727	$	3,863	$	2,788	$	14,624
Transmission Demand - Winter Peak	TACRTN	ACRRI	PPWDA	$	3	$	5	$	1	$	6	$	4	$	21
Property and Other Taxes															
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$	36,518	$	65,309	$	13,753	$	73,082	$	52,747	$	276,666
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$	4,350	$	7,780	$	1,638	$	8,706	$	6,284	$	32,959
Amortization of ITC															
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$	(11,620)	$	(20,782)	$	(4,376)	$	(23,255)	$	(16,784)	$	(88,036)
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$	(1,384)	$	(2,476)	$	(521)	$	(2,770)	$	(2,000)	$	(10,488)
Other Expenses															
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	$	(17,545)	$	(31,378)	$	(6,608)	$	(35,113)	$	(25,343)	$	(132,927)
Transmission Demand - Winter Peak	OT	OTTRI	PPWDA	$	(2,090)	$	(3,738)	$	(787)	$	(4,183)	$	(3,019)	$	(15,836)
Specific Assignment of Interruptible Credit				$	-	$	-	$	-	$	-	$	(1,091,374)	$	(931,222)
Allocation of Interruptible Credits			INTCRE	$	46,332	$	82,165	$	19,498	$	98,315	$	61,763	$	281,325
State and Federal Income Taxes			TXINCPF	$	104,101	$	241,303	$	33,878	$	337,312	$	93,765	$	261,914
Total Winter Peak Demand Expenses Before Adjustment				$	924,435	$	1,687,734	$	344,873	$	1,984,608	$	182,164	$	5,476,014
Expense Adjustment				$	6,189	$	46,565	$	3,018	$	30,324	$	(58)	$	20,356
Incremental Income Taxes				$	73,448	$	110,723	$	48,517	$	199,475	$	81,836	$	489,734
Total Winter Peak Demand Expenses				$	1,004,071	$	1,845,023	$	396,408	$	2,214,407	$	263,942	$	5,986,104
Winter Peak Demand Return				$	345,511	$	676,192	$	152,010	$	971,973	$	373,192	$	1,687,110
TOTAL WINTER PEAK DEMAND COSTS				$	1,349,583	$	2,521,215	$	548,418	$	3,186,381	$	637,134	$	7,673,214

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Winter Peak Period Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base									
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 800,184	$ 2,177,761	$ 175,691	$ 2,257,220	$ 233,634	$ 13,362,885
Transmission Demand - Winter Peak	RB	RBTRB	PPWDA	$ 75,754	$ 206,169	$ 16,633	$ 213,692	$ 22,118	$ 1,265,068
Total Winter Peak Demand Rate Base		RBT		$ 875,938	$ 2,383,930	$ 192,324	$ 2,470,912	$ 255,752	$ 14,627,953
Rate of Return				8.09%	4.41%	1.75%	4.81%	9.96%	5.83%
Winter Peak Demand Return				$ 70,863	$ 105,238	$ 3,366	$ 118,889	$ 25,484	$ 852,271
Operation and Maintenance Expenses									
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$ 59,377	$ 161,599	$ 13,037	$ 167,495	$ 17,337	$ 991,581
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 20,409	$ 55,543	$ 4,481	$ 57,570	$ 5,959	$ 340,817
Depreciation Expenses									
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 45,362	$ 123,457	$ 9,960	$ 127,961	$ 13,245	$ 757,537
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 4,993	$ 13,588	$ 1,096	$ 14,084	$ 1,458	$ 83,377
Accretion Expenses									
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	$ 329	$ 895	$ 72	$ 926	$ 96	$ 5,492
Transmission Demand - Winter Peak	TACRTN	ACRRI	PPWDA	$ 0	$ 1	$ 0	$ 1	$ 0	$ 8
Property and Other Taxes									
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 6,222	$ 16,933	$ 1,366	$ 17,551	$ 1,817	$ 103,902
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 741	$ 2,017	$ 163	$ 2,091	$ 216	$ 12,378
Amortization of ITC									
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$ (1,980)	$ (5,388)	$ (435)	$ (5,585)	$ (576)	$ (33,062)
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$ (236)	$ (642)	$ (52)	$ (665)	$ (69)	$ (3,939)
Other Expenses									
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	$ (2,989)	$ (8,136)	$ (656)	$ (8,432)	$ (873)	$ (49,921)
Transmission Demand - Winter Peak	OT	OTTRI	PPWDA	$ (356)	$ (969)	$ (78)	$ (1,005)	$ (104)	$ (5,947)
Specific Assignment of Interruptible Credit				$ -	$ -	$ -	$ -	$ -	$ (318,400)
Allocation of Interruptible Credits			INTCRE	$ 7,904	$ 10,276	$ 812	$ 10,665	$ 1,970	$ 119,301
State and Federal Income Taxes			TXINCPF	$ 22,838	$ 17,997	$ (1,985)	$ 25,044	$ 9,485	$ 190,512
Total Winter Peak Demand Expenses Before Adjustment				$ 162,613	$ 387,172	$ 27,781	$ 407,702	$ 49,959	$ 2,193,637
Expense Adjustment				$ 1,955	$ 21,691	$ (12)	$ 26,554	$ 971	$ 12,266
Incremental Income Taxes				$ 15,152	$ 27,582	$ 2,540	$ 28,276	$ 4,677	$ 234,510
Total Winter Peak Demand Expenses				$ 179,721	$ 436,444	$ 30,309	$ 462,532	$ 55,608	$ 2,440,413
Winter Peak Demand Return				$ 70,863	$ 105,238	$ 3,366	$ 118,889	$ 25,484	$ 852,271
TOTAL WINTER PEAK DEMAND COSTS				$ 250,583	$ 541,683	$ 33,676	$ 581,421	$ 81,092	$ 3,292,684

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Off-Peak Period Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rate Base									
Production Demand - Off Peak	RB	RBPPDB	PPBDA	$ 614,578,411	$ 206,317,159	$ 933,340	$ 71,599,108	$ 8,136,145	$ 110,414,638
Transmission Demand - Off Peak	RB	RBTRB	PPBDA	$ 54,413,342	$ 18,266,841	$ 82,636	$ 6,339,218	$ 720,355	$ 9,775,855
Total Off Peak Demand Rate Base		RBT		$ 668,991,753	$ 224,584,000	$ 1,015,976	$ 77,938,327	$ 8,856,501	$ 120,190,493
Rate of Return				6.32%	4.54%	-4.92%	11.01%	8.09%	8.72%
Off Peak Demand Return				$ 42,305,382	$ 10,195,305	$ (49,979)	$ 8,578,816	$ 716,083	$ 10,481,732
Operation and Maintenance Expenses									
Production Demand - Off Peak	TOM	OMPPDB	PPBDA	$ 46,195,100	$ 15,507,935	$ 70,155	$ 5,361,784	$ 611,558	$ 8,299,373
Transmission Demand - Off Peak	TOM	OMTRB	PPBDA	$ 14,659,297	$ 4,921,202	$ 22,263	$ 1,707,825	$ 194,068	$ 2,633,677
Depreciation Expenses									
Production Demand - Off Peak	TDEPR	DEPPDB	PPBDA	$ 34,840,237	$ 11,696,048	$ 52,911	$ 4,058,929	$ 461,235	$ 6,259,368
Transmission Demand - Off Peak	TDEPR	DETRB	PPBDA	$ 3,586,213	$ 1,203,910	$ 5,446	$ 417,798	$ 47,476	$ 644,296
Accretion Expenses									
Production Demand - Off Peak	TACRTN	ACRPDB	PPBDA	$ 252,583	$ 84,793	$ 384	$ 29,426	$ 3,344	$ 45,379
Transmission Demand - Off Peak	TACRTN	ACRRB	PPBDA	$ 339	$ 114	$ 1	$ 39	$ 4	$ 61
Property and Other Taxes									
Production Demand - Off Peak	PTAX	PTPPDB	PPBDA	$ 4,778,597	$ 1,604,200	$ 7,257	$ 556,712	$ 63,262	$ 858,519
Transmission Demand - Off Peak	PTAX	PTTRB	PPBDA	$ 532,400	$ 178,729	$ 809	$ 62,025	$ 7,048	$ 95,651
Amortization of ITC									
Production Demand - Off Peak	OTAX	OTPPDB	PPBDA	$ (1,520,559)	$ (510,460)	$ (2,309)	$ (177,147)	$ (20,130)	$ (273,182)
Transmission Demand - Off Peak	OTAX	OTTRB	PPBDA	$ (169,411)	$ (56,872)	$ (257)	$ (19,737)	$ (2,243)	$ (30,436)
Other Expenses									
Production Demand - Off Peak	OT	OTPPDB	PPBDA	$ (2,295,918)	$ (770,752)	$ (3,487)	$ (267,477)	$ (30,395)	$ (412,483)
Transmission Demand - Off Peak	OT	OTTRB	PPBDA	$ (255,796)	$ (85,872)	$ (388)	$ (29,801)	$ (3,386)	$ (45,956)
State and Federal Income Taxes			TXINCPF	$ 10,956,250	$ 1,255,520	$ (52,740)	$ 3,344,888	$ 219,202	$ 3,620,010
Total Off Peak Demand Expenses Before Adjustment				$ 111,559,331	$ 35,028,495	$ 100,043	$ 15,065,265	$ 1,551,044	$ 21,694,274
Expense Adjustment				$ 1,377,684	$ 383,975	$ 2,870	$ 295,435	$ 9,650	$ 282,354
Incremental Income Taxes				$ 10,424,240	$ 3,351,175	$ 12,297	$ 1,475,626	$ 166,388	$ 2,070,510
Total Off Peak Demand Expenses				$ 123,361,256	$ 38,763,646	$ 115,209	$ 16,836,326	$ 1,727,082	$ 24,047,138
Off Peak Demand Return				$ 42,305,382	$ 10,195,305	$ (49,979)	$ 8,578,816	$ 716,083	$ 10,481,732
TOTAL OFF PEAK DEMAND COSTS				$ 165,666,638	$ 48,958,951	$ 65,229	$ 25,415,143	$ 2,443,165	$ 34,528,870

OFFICE OF THE ATTORNEY GENERAL
LGE Electric Cost of Service Study
Off-Peak Period Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base									
Production Demand - Off Peak	RB	RBPPDB	PPBDA	$ 13,725,893	$ 16,568,489	$ 5,860,456	$ 29,697,127	$ 19,378,556	$ 83,865,217
Transmission Demand - Off Peak	RB	RBTRB	PPBDA	$ 1,215,259	$ 1,466,935	$ 518,871	$ 2,629,315	$ 1,715,732	$ 7,425,231
Total Off Peak Demand Rate Base		RBT		$ 14,941,151	$ 18,035,425	$ 6,379,328	$ 32,326,442	$ 21,094,288	$ 91,290,448
Rate of Return				6.72%	7.35%	7.85%	9.45%	5.03%	4.33%
Off Peak Demand Return				$ 1,004,112	$ 1,326,359	$ 500,831	$ 3,053,825	$ 1,060,077	$ 3,954,147
Operation and Maintenance Expenses									
Production Demand - Off Peak	TOM	OMPPDB	PPBDA	$ 1,031,714	$ 1,245,379	$ 440,504	$ 2,232,200	$ 1,456,599	$ 6,303,772
Transmission Demand - Off Peak	TOM	OMTRB	PPBDA	$ 327,398	$ 395,202	$ 139,787	$ 708,354	$ 462,229	$ 2,000,404
Depreciation Expenses									
Production Demand - Off Peak	TDEPR	DEPPDB	PPBDA	$ 778,116	$ 939,262	$ 332,227	$ 1,683,520	$ 1,098,564	$ 4,754,290
Transmission Demand - Off Peak	TDEPR	DETRB	PPBDA	$ 80,094	$ 96,681	$ 34,197	$ 173,290	$ 113,079	$ 489,374
Accretion Expenses									
Production Demand - Off Peak	TACRTN	ACRPDB	PPBDA	$ 5,641	$ 6,809	$ 2,409	$ 12,205	$ 7,964	$ 34,467
Transmission Demand - Off Peak	TACRTN	ACRRB	PPBDA	$ 8	$ 9	$ 3	$ 16	$ 11	$ 46
Property and Other Taxes									
Production Demand - Off Peak	PTAX	PTPPDB	PPBDA	$ 106,724	$ 128,827	$ 45,567	$ 230,907	$ 150,676	$ 652,066
Transmission Demand - Off Peak	PTAX	PTTRB	PPBDA	$ 11,891	$ 14,353	$ 5,077	$ 25,726	$ 16,787	$ 72,651
Amortization of ITC									
Production Demand - Off Peak	OTAX	OTPPDB	PPBDA	$ (33,960)	$ (40,993)	$ (14,500)	$ (73,475)	$ (47,945)	$ (207,495)
Transmission Demand - Off Peak	OTAX	OTTRB	PPBDA	$ (3,784)	$ (4,567)	$ (1,615)	$ (8,186)	$ (5,342)	$ (23,118)
Other Expenses									
Production Demand - Off Peak	OT	OTPPDB	PPBDA	$ (51,277)	$ (61,896)	$ (21,893)	$ (110,941)	$ (72,394)	$ (313,300)
Transmission Demand - Off Peak	OT	OTTRB	PPBDA	$ (5,713)	$ (6,896)	$ (2,439)	$ (12,360)	$ (8,066)	$ (34,906)
State and Federal Income Taxes			TXINCPF	$ 302,535	$ 473,318	$ 111,619	$ 1,059,795	$ 266,346	$ 613,859
Total Off Peak Demand Expenses Before Adjustment				$ 2,549,387	$ 3,185,488	$ 1,070,943	$ 5,921,050	$ 3,438,508	$ 14,342,130
Expense Adjustment				$ 17,067	$ 87,889	$ 9,371	$ 90,472	$ (1,094)	$ 53,315
Incremental Income Taxes				$ 213,452	$ 217,185	$ 159,850	$ 626,727	$ 232,461	$ 1,147,810
Total Off Peak Demand Expenses				$ 2,779,906	$ 3,490,562	$ 1,240,164	$ 6,638,250	$ 3,669,875	$ 15,543,255
Off Peak Demand Return				$ 1,004,112	$ 1,326,359	$ 500,831	$ 3,053,825	$ 1,060,077	$ 3,954,147
TOTAL OFF PEAK DEMAND COSTS				$ 3,784,018	$ 4,816,921	$ 1,740,996	$ 9,692,075	$ 4,729,952	$ 19,497,402

OFFICE OF THE AT. .ZY GENERAL
LGE Electric Cost of Service Study
Off-Peak Period Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base									
Production Demand - Off Peak	RB	RBPPDB	PPBDA	$ 2,295,554	$ 2,755,958	$ 214,071	$ 2,863,009	$ 615,156	$ 39,338,534
Transmission Demand - Off Peak	RB	RBTRB	PPBDA	$ 203,243	$ 244,006	$ 18,953	$ 253,484	$ 54,464	$ 3,482,942
Total Off Peak Demand Rate Base		RBT		$ 2,498,797	$ 2,999,964	$ 233,024	$ 3,116,493	$ 669,620	$ 42,821,477
Rate of Return				8.09%	4.41%	1.75%	4.81%	9.96%	5.83%
Off Peak Demand Return				$ 202,151	$ 132,433	$ 4,078	$ 149,951	$ 66,723	$ 2,494,915
Operation and Maintenance Expenses									
Production Demand - Off Peak	TOM	OMPPDB	PPBDA	$ 172,547	$ 207,153	$ 16,091	$ 215,200	$ 46,238	$ 2,956,901
Transmission Demand - Off Peak	TOM	OMTRB	PPBDA	$ 54,755	$ 65,737	$ 5,106	$ 68,290	$ 14,673	$ 938,327
Depreciation Expenses									
Production Demand - Off Peak	TDEPR	DEPPDB	PPBDA	$ 130,134	$ 156,234	$ 12,136	$ 162,303	$ 34,873	$ 2,230,088
Transmission Demand - Off Peak	TDEPR	DETRB	PPBDA	$ 13,395	$ 16,082	$ 1,249	$ 16,706	$ 3,590	$ 229,550
Accretion Expenses									
Production Demand - Off Peak	TACRTN	ACRPDB	PPBDA	$ 943	$ 1,133	$ 88	$ 1,177	$ 253	$ 16,168
Transmission Demand - Off Peak	TACRTN	ACRRB	PPBDA	$ 1	$ 2	$ 0	$ 2	$ 0	$ 22
Property and Other Taxes									
Production Demand - Off Peak	PTAX	PTPPDB	PPBDA	$ 17,849	$ 21,429	$ 1,664	$ 22,261	$ 4,783	$ 305,873
Transmission Demand - Off Peak	PTAX	PTTRB	PPBDA	$ 1,989	$ 2,387	$ 185	$ 2,480	$ 533	$ 34,078
Amortization of ITC									
Production Demand - Off Peak	OTAX	OTPPDB	PPBDA	$ (5,680)	$ (6,819)	$ (530)	$ (7,084)	$ (1,522)	$ (97,329)
Transmission Demand - Off Peak	OTAX	OTTRB	PPBDA	$ (633)	$ (760)	$ (59)	$ (789)	$ (170)	$ (10,844)
Other Expenses									
Production Demand - Off Peak	OT	OTPPDB	PPBDA	$ (8,576)	$ (10,296)	$ (800)	$ (10,696)	$ (2,298)	$ (146,959)
Transmission Demand - Off Peak	OT	OTTRB	PPBDA	$ (955)	$ (1,147)	$ (89)	$ (1,192)	$ (256)	$ (16,373)
State and Federal Income Taxes			TXINCPF	$ 65,150	$ 22,648	$ (2,405)	$ 31,587	$ 24,835	$ 557,701
Total Off Peak Demand Expenses Before Adjustment				$ 440,919	$ 473,783	$ 32,637	$ 500,246	$ 125,533	$ 6,997,201
Expense Adjustment				$ 5,302	$ 26,643	$ (14)	$ 32,582	$ 2,441	$ 39,125
Incremental Income Taxes				$ 43,224	$ 34,710	$ 3,078	$ 35,664	$ 12,246	$ 686,500
Total Off Peak Demand Expenses				$ 489,445	$ 535,035	$ 35,701	$ 568,491	$ 140,220	$ 7,722,826
Off Peak Demand Return				$ 202,151	$ 132,433	$ 4,078	$ 149,951	$ 66,723	$ 2,494,915
TOTAL OFF PEAK DEMAND COSTS				$ 691,596	$ 667,468	$ 39,779	$ 718,442	$ 206,943	$ 10,217,741

OFFICE OF THE AT. .EY GENERAL
LGE Electric Cost of Service Study
Non-Time-Differentiated Demand Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rate Base									
Distribution Poles	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	RB	RBDSG	NCPP	$ 46,141,165	$ 19,920,305	$ 183,527	$ 6,487,577	$ 547,427	$ 7,870,070
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 59,692,914	$ 25,770,937	$ 237,430	$ 8,367,117	$ 708,208	$ 10,181,525
Secondary Demand	RB	RBDSLD	SICD	$ 19,789,366	$ 12,888,207	$ 183,401	$ 3,906,135	$ -	$ 1,907,059
Distribution Line Transformers	RB	RBDLTD	SICD	$ 36,921,688	$ 24,045,962	$ 342,177	$ 7,287,807	$ -	$ 3,558,063
Total Non-Time Differentiated Demand Rate Base		RBT		$ 162,545,133	$ 82,625,412	$ 946,535	$ 26,028,636	$ 1,255,635	$ 23,516,718
Rate of Return				6.32%	4.54%	-4.92%	11.01%	8.09%	8.72%
Non-Time Differentiated Demand Return				$ 10,278,952	$ 3,750,896	$ (46,563)	$ 2,865,020	$ 101,523	$ 2,050,877
Operation and Maintenance Expenses									
Distribution Poles	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TOM	OMDSG	NCPP	$ 5,289,407	$ 2,283,570	$ 21,039	$ 741,413	$ 62,754	$ 902,188
Distribution Primary & Secondary Lines									
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 7,761,792	$ 3,350,961	$ 30,873	$ 1,087,965	$ 92,087	$ 1,323,890
Secondary Demand	TOM	OMDSLD	SICD	$ 3,153,098	$ 2,053,516	$ 29,222	$ 622,376	$ -	$ 303,857
Distribution Line Transformers	TOM	OMDLTD	SICD	$ 1,331,132	$ 866,925	$ 12,336	$ 262,746	$ -	$ 128,278
Depreciation Expenses									
Distribution Poles	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TDEPR	DEDSG	NCPP	$ 3,262,587	$ 1,408,541	$ 12,977	$ 457,315	$ 38,708	$ 556,483
Distribution Primary & Secondary Lines									
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 4,223,241	$ 1,823,280	$ 16,798	$ 591,969	$ 50,105	$ 720,337
Secondary Demand	TDEPR	DEDSLD	SICD	$ 1,394,900	$ 908,456	$ 12,927	$ 275,333	$ -	$ 134,424
Distribution Line Transformers	TDEPR	DEDLTD	SICD	$ 2,636,573	$ 1,717,119	$ 24,435	$ 520,421	$ -	$ 254,081
Accretion Expenses									
Distribution Poles	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines									
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRTN	ACRSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRTN	ACRLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Distribution Poles	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	PTAX	PTDSG	NCPP	$ 369,863	$ 159,679	$ 1,471	$ 51,843	$ 4,388	$ 63,086
Distribution Primary & Secondary Lines									
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 478,767	$ 206,696	$ 1,904	$ 67,108	$ 5,680	$ 81,661
Secondary Demand	PTAX	PTDSLD	SICD	$ 158,133	$ 102,987	$ 1,466	$ 31,213	$ -	$ 15,239
Distribution Line Transformers	PTAX	PTDLTD	SICD	$ 298,695	$ 194,661	$ 2,770	$ 58,998	$ -	$ 28,804

OFFICE OF THE A' .EY GENERAL
LGE Electric Cost of Service Study
Non-Time-Differentiated Demand Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base									
Distribution Poles	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	RB	RBDSG	NCPP	$ 885,139	$ 1,060,133	$ 425,982	$ 1,946,815	$ -	$ 4,353,351
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 1,145,106	$ 1,371,496	$ 551,094	$ 2,518,598	$ -	$ 5,631,938
Secondary Demand	RB	RBDSLD	SICD	$ -	$ 250,595	$ -	$ 496,323	$ -	$ -
Distribution Line Transformers	RB	RBDLTD	SICD	$ -	$ 467,543	$ -	$ 926,006	$ -	$ -
Total Non-Time Differentiated Demand Rate Base		RBT		$ 2,030,245	$ 3,149,767	$ 977,076	$ 5,887,741	$ -	$ 9,985,289
Rate of Return				6.72%	7.35%	7.85%	9.45%	5.03%	4.33%
Non-Time Differentiated Demand Return				$ 136,442	$ 231,640	$ 76,709	$ 556,205	$ -	$ 432,502
Operation and Maintenance Expenses									
Distribution Poles	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TOM	OMDSG	NCPP	$ 101,468	$ 121,529	$ 48,833	$ 223,174	$ -	$ 499,048
Distribution Primary & Secondary Lines									
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 148,897	$ 178,334	$ 71,658	$ 327,490	$ -	$ 732,314
Secondary Demand	TOM	OMDSLD	SICD	$ -	$ 39,928	$ -	$ 79,081	$ -	$ -
Distribution Line Transformers	TOM	OMDLTD	SICD	$ -	$ 16,856	$ -	$ 33,385	$ -	$ -
Depreciation Expenses									
Distribution Poles	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TDEPR	DEDSG	NCPP	$ 62,587	$ 74,961	$ 30,121	$ 137,657	$ -	$ 307,820
Distribution Primary & Secondary Lines									
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 81,016	$ 97,033	$ 38,990	$ 178,189	$ -	$ 398,457
Secondary Demand	TDEPR	DEDSLD	SICD	$ -	$ 17,664	$ -	$ 34,984	$ -	$ -
Distribution Line Transformers	TDEPR	DEDLTD	SICD	$ -	$ 33,387	$ -	$ 66,126	$ -	$ -
Accretion Expenses									
Distribution Poles	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines									
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRTN	ACRSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRTN	ACRLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Distribution Poles	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	PTAX	PTDSG	NCPP	$ 7,095	$ 8,498	$ 3,415	$ 15,605	$ -	$ 34,896
Distribution Primary & Secondary Lines									
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 9,184	$ 11,000	$ 4,420	$ 20,200	$ -	$ 45,171
Secondary Demand	PTAX	PTDSLD	SICD	$ -	$ 2,002	$ -	$ 3,966	$ -	$ -
Distribution Line Transformers	PTAX	PTDLTD	SICD	$ -	$ 3,785	$ -	$ 7,496	$ -	$ -

OFFICE OF THE AT . ..EY GENERAL
LGE Electric Cost of Service Study
Non-Time-Differentiated Demand Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base									
Distribution Poles	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	RB	RBDSG	NCPP	$ 235,428	$ 220,519	$ 19,803	$ 232,877	$ 24,458	$ 1,747,753
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 304,573	$ 285,286	$ 25,619	$ 301,273	$ 31,642	$ 2,261,071
Secondary Demand	RB	RBDSLD	SICD	$ 55,690	$ 45,178	$ 4,057	$ 47,711	$ 5,011	$ -
Distribution Line Transformers	RB	RBDLTD	SICD	$ 103,903	$ 84,292	$ 7,570	$ 89,015	$ 9,349	$ -
Total Non-Time Differentiated Demand Rate Base		RBT		$ 699,594	$ 635,277	$ 57,049	$ 670,876	$ 70,460	$ 4,008,824
Rate of Return				8.09%	4.41%	1.75%	4.81%	9.96%	5.83%
Non-Time Differentiated Demand Return				$ 56,597	$ 28,044	$ 998	$ 32,280	$ 7,021	$ 233,567
Operation and Maintenance Expenses									
Distribution Poles	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TOM	OMDSG	NCPP	$ 26,988	$ 25,279	$ 2,270	$ 26,696	$ 2,804	$ 200,354
Distribution Primary & Secondary Lines									
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 39,603	$ 37,095	$ 3,331	$ 39,174	$ 4,114	$ 294,004
Secondary Demand	TOM	OMDSLD	SICD	$ 8,673	$ 7,198	$ 646	$ 7,602	$ 798	$ -
Distribution Line Transformers	TOM	OMDLTD	SICD	$ 3,746	$ 3,039	$ 273	$ 3,209	$ 337	$ -
Depreciation Expenses									
Distribution Poles	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TDEPR	DEDSG	NCPP	$ 16,647	$ 15,593	$ 1,400	$ 16,466	$ 1,729	$ 123,582
Distribution Primary & Secondary Lines									
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 21,548	$ 20,184	$ 1,813	$ 21,315	$ 2,239	$ 159,970
Secondary Demand	TDEPR	DEDSLD	SICD	$ 3,925	$ 3,185	$ 286	$ 3,363	$ 353	$ -
Distribution Line Transformers	TDEPR	DEDLTD	SICD	$ 7,420	$ 6,019	$ 541	$ 6,357	$ 668	$ -
Accretion Expenses									
Distribution Poles	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines									
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRTN	ACRSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRTN	ACRLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Distribution Poles	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	PTAX	PTDSG	NCPP	$ 1,887	$ 1,768	$ 159	$ 1,867	$ 196	$ 14,010
Distribution Primary & Secondary Lines									
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 2,443	$ 2,288	$ 205	$ 2,416	$ 254	$ 18,135
Secondary Demand	PTAX	PTDSLD	SICD	$ 445	$ 361	$ 32	$ 381	$ 40	$ -
Distribution Line Transformers	PTAX	PTDLTD	SICD	$ 841	$ 682	$ 61	$ 721	$ 76	$ -

OFFICE OF THE AT . .EY GENERAL
LGE Electric Cost of Service Study
Non-Time-Differentiated Demand Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Amortization of ITC									
Distribution Poles	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	OTAX	OTDSG	NCPP	$ (117,691)	$ (50,810)	$ (468)	$ (16,497)	$ (1,396)	$ (20,074)
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ (152,345)	$ (65,771)	$ (606)	$ (21,354)	$ (1,807)	$ (25,985)
Secondary Demand	OTAX	OTDSLD	SICD	$ (50,318)	$ (32,771)	$ (466)	$ (9,932)	$ -	$ (4,849)
Distribution Line Transformers	OTAX	OTDLTD	SICD	$ (95,109)	$ (61,942)	$ (881)	$ (18,773)	$ -	$ (9,165)
Other Expenses									
Distribution Poles	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	OT	OTDSG	NCPP	$ (177,704)	$ (76,719)	$ (707)	$ (24,909)	$ (2,108)	$ (30,310)
Distribution Primary & Secondary Lines									
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	$ (230,028)	$ (99,309)	$ (915)	$ (32,243)	$ (2,729)	$ (39,235)
Secondary Demand	OT	OTDSLD	SICD	$ (75,976)	$ (49,481)	$ (704)	$ (14,997)	$ -	$ (7,322)
Distribution Line Transformers	OT	OTDLTD	SICD	$ (143,607)	$ (93,527)	$ (1,331)	$ (28,348)	$ -	$ (13,839)
State and Federal Income Taxes			TXINCPF	$ 2,662,043	$ 461,911	$ (49,135)	$ 1,117,074	$ 31,077	$ 708,299
Total Non-Time Diff Demand Expenses Before Adjustment				$ 31,977,653	$ 15,007,974	$ 113,004	$ 5,718,725	$ 276,760	$ 5,069,848
Expense Adjustment				$ 394,903	$ 164,514	$ 3,241	$ 112,146	$ 1,722	$ 65,985
Incremental Income Taxes				$ 2,532,781	$ 1,232,912	$ 11,456	$ 492,807	$ 23,590	$ 405,120
Total Non-Time Differentiated Demand Expenses				$ 34,905,337	$ 16,405,400	$ 127,701	$ 6,323,678	$ 302,071	$ 5,540,953
Non-Time Differentiated Demand Return				$ 10,278,952	$ 3,750,896	$ (46,563)	$ 2,865,020	$ 101,523	$ 2,050,877
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				$ 45,184,289	$ 20,156,296	$ 81,138	$ 9,188,698	$ 403,594	$ 7,591,830

OFFICE OF THE ATTORNEY GENERAL
LGE Electric Cost of Service Study
Non-Time-Differentiated Demand Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Amortization of ITC									
Distribution Poles	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	OTAX	OTDSG	NCPP	$ (2,258)	$ (2,704)	$ (1,087)	$ (4,966)	$ -	$ (11,104)
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ (2,922)	$ (3,500)	$ (1,406)	$ (6,428)	$ -	$ (14,373)
Secondary Demand	OTAX	OTDSLD	SICD	$ -	$ (637)	$ -	$ (1,262)	$ -	$ -
Distribution Line Transformers	OTAX	OTDLTD	SICD	$ -	$ (1,204)	$ -	$ (2,385)	$ -	$ -
Other Expenses									
Distribution Poles	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	OT	OTDSG	NCPP	$ (3,409)	$ (4,083)	$ (1,641)	$ (7,498)	$ -	$ (16,766)
Distribution Primary & Secondary Lines									
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	$ (4,413)	$ (5,285)	$ (2,124)	$ (9,705)	$ -	$ (21,703)
Secondary Demand	OT	OTDSLD	SICD	$ -	$ (962)	$ -	$ (1,906)	$ -	$ -
Distribution Line Transformers	OT	OTDLTD	SICD	$ -	$ (1,819)	$ -	$ (3,602)	$ -	$ -
State and Federal Income Taxes			TXINCPF	$ 41,109	$ 82,662	$ 17,096	$ 193,025	$ -	$ 67,143
Total Non-Time Diff Demand Expenses Before Adjustment				$ 438,355	$ 667,444	$ 208,274	$ 1,282,628	$ -	$ 2,020,902
Expense Adjustment				$ 2,935	$ 18,415	$ 1,823	$ 19,598	$ -	$ 7,512
Incremental Income Taxes				$ 29,004	$ 37,930	$ 24,483	$ 114,148	$ -	$ 125,547
Total Non-Time Differentiated Demand Expenses				$ 470,294	$ 723,789	$ 234,580	$ 1,416,374	$ -	$ 2,153,961
Non-Time Differentiated Demand Return				$ 136,442	$ 231,640	$ 76,709	$ 556,205	$ -	$ 432,502
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				$ 606,735	$ 955,429	$ 311,288	$ 1,972,579	$ -	$ 2,586,463

OFFICE OF THE A. ‹EY GENERAL
LGE Electric Cost of Service Study
Non-Time-Differentiated Demand Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Amortization of ITC									
Distribution Poles	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	OTAX	OTDSG	NCPP	$ (600)	$ (562)	$ (51)	$ (594)	$ (62)	$ (4,458)
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ (777)	$ (728)	$ (65)	$ (769)	$ (81)	$ (5,771)
Secondary Demand	OTAX	OTDSLD	SICD	$ (142)	$ (115)	$ (10)	$ (121)	$ (13)	$ -
Distribution Line Transformers	OTAX	OTDLTD	SICD	$ (268)	$ (217)	$ (19)	$ (229)	$ (24)	$ -
Other Expenses									
Distribution Poles	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	OT	OTDSG	NCPP	$ (907)	$ (849)	$ (76)	$ (897)	$ (94)	$ (6,731)
Distribution Primary & Secondary Lines									
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	$ (1,174)	$ (1,099)	$ (99)	$ (1,161)	$ (122)	$ (8,713)
Secondary Demand	OT	OTDSLD	SICD	$ (214)	$ (173)	$ (16)	$ (183)	$ (19)	$ -
Distribution Line Transformers	OT	OTDLTD	SICD	$ (404)	$ (328)	$ (29)	$ (346)	$ (36)	$ -
State and Federal Income Taxes			TXINCPF	$ 18,240	$ 4,796	$ (589)	$ 6,800	$ 2,613	$ 52,210
Total Non-Time Diff Demand Expenses Before Adjustment				$ 148,122	$ 123,415	$ 10,063	$ 132,066	$ 15,770	$ 836,592
Expense Adjustment				$ 1,781	$ 6,914	$ (4)	$ 6,602	$ 307	$ 4,678
Incremental Income Taxes				$ 12,102	$ 7,350	$ 754	$ 7,677	$ 1,289	$ 64,268
Total Non-Time Differentiated Demand Expenses				$ 162,005	$ 137,679	$ 10,813	$ 148,345	$ 17,365	$ 905,538
Non-Time Differentiated Demand Return				$ 56,597	$ 28,044	$ 998	$ 32,280	$ 7,021	$ 233,567
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				$ 218,601	$ 165,724	$ 11,811	$ 180,624	$ 24,386	$ 1,139,104

OFFICE OF THE ATTORNEY GENERAL
LGE Electric Cost of Service Study
Energy Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rate Base									
Production Energy - Off Peak	RB	RBPPEB	E01	$ 88,448,137	$ 29,692,498	$ 134,323	$ 10,304,312	$ 1,170,928	$ 15,890,517
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Energy Rate Base		RBT		$ 88,448,137	$ 29,692,498	$ 134,323	$ 10,304,312	$ 1,170,928	$ 15,890,517
Rate of Return				6.32%	4.54%	-4.92%	11.01%	8.09%	8.72%
Energy Return				$ 5,593,241	$ 1,347,933	$ (6,608)	$ 1,134,215	$ 94,674	$ 1,385,801
Operation and Maintenance Expenses									
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 334,858,057	$ 112,413,586	$ 508,538	$ 39,011,358	$ 4,433,045	$ 60,160,315
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses									
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Production Energy - Off Peak	TACRTN	ACRPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRTN	ACRPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRTN	ACRPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Amortization of ITC									
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Other Expenses									
Production Energy - Off Peak	OT	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OT	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OT	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes		-	TXINCPF	$ 1,448,538	$ 165,994	$ (6,973)	$ 442,231	$ 28,981	$ 478,605
Total Energy Expenses Before Adjustment				$ 336,306,595	$ 112,579,580	$ 501,565	$ 39,453,589	$ 4,462,026	$ 60,638,921
Expense Adjustment				$ 4,153,165	$ 1,234,074	$ 14,387	$ 773,698	$ 27,762	$ 789,223
Incremental Income Taxes				$ 1,378,200	$ 443,063	$ 1,626	$ 195,094	$ 21,998	$ 273,744
Total Energy Expenses				$ 341,837,960	$ 114,256,716	$ 517,577	$ 40,422,382	$ 4,511,787	$ 61,701,889
Energy Return				$ 5,593,241	$ 1,347,933	$ (6,608)	$ 1,134,215	$ 94,674	$ 1,385,801
TOTAL ENERGY COSTS				$ 347,431,202	$ 115,604,648	$ 510,970	$ 41,556,596	$ 4,606,461	$ 63,087,690

OFFICE OF THE A. . .NEY GENERAL
LGE Electric Cost of Service Study
Energy Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base									
Production Energy - Off Peak	RB	RBPPEB	E01	$ 1,975,386	$ 2,384,483	$ 843,418	$ 4,273,914	$ 2,788,899	$ 12,069,611
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Energy Rate Base		RBT		$ 1,975,386	$ 2,384,483	$ 843,418	$ 4,273,914	$ 2,788,899	$ 12,069,611
Rate of Return				6.72%	7.35%	7.85%	9.45%	5.03%	4.33%
Energy Return				$ 132,755	$ 175,359	$ 66,215	$ 403,750	$ 140,154	$ 522,782
Operation and Maintenance Expenses									
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 7,478,665	$ 9,027,476	$ 3,193,117	$ 16,180,722	$ 10,558,564	$ 45,694,647
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses									
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Production Energy - Off Peak	TACRTN	ACRPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRTN	ACRPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRTN	ACRPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Amortization of ITC									
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Other Expenses									
Production Energy - Off Peak	OT	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OT	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OT	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	$ 39,998	$ 62,578	$ 14,757	$ 140,117	$ 35,214	$ 81,159
Total Energy Expenses Before Adjustment				$ 7,518,663	$ 9,090,054	$ 3,207,875	$ 16,320,838	$ 10,593,778	$ 45,775,806
Expense Adjustment				$ 50,334	$ 250,798	$ 28,071	$ 249,379	$ (3,371)	$ 170,165
Incremental Income Taxes				$ 28,221	$ 28,714	$ 21,134	$ 82,860	$ 30,734	$ 151,753
Total Energy Expenses				$ 7,597,217	$ 9,369,567	$ 3,257,080	$ 16,653,078	$ 10,621,141	$ 46,097,724
Energy Return				$ 132,755	$ 175,359	$ 66,215	$ 403,750	$ 140,154	$ 522,782
TOTAL ENERGY COSTS				$ 7,729,972	$ 9,544,926	$ 3,323,295	$ 17,056,827	$ 10,761,295	$ 46,620,507

OFFICE OF THE A\ .EY GENERAL
LGE Electric Cost of Service Study
Energy Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base									
Production Energy - Off Peak	RB	RBPPEB	E01	$ 330,369	$ 396,629	$ 30,808	$ 412,035	$ 88,531	$ 5,661,475
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Energy Rate Base		RBT		$ 330,369	$ 396,629	$ 30,808	$ 412,035	$ 88,531	$ 5,661,475
Rate of Return				8.09%	4.41%	1.75%	4.81%	9.96%	5.83%
Energy Return				$ 26,727	$ 17,509	$ 539	$ 19,825	$ 8,822	$ 329,855
Operation and Maintenance Expenses									
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 1,250,751	$ 1,501,606	$ 116,638	$ 1,559,934	$ 335,173	$ 21,433,921
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses									
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Production Energy - Off Peak	TACRTN	ACRPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRTN	ACRPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRTN	ACRPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Amortization of ITC									
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Other Expenses									
Production Energy - Off Peak	OT	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OT	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OT	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	$ 8,614	$ 2,994	$ (318)	$ 4,176	$ 3,283	$ 73,734
Total Energy Expenses Before Adjustment				$ 1,259,365	$ 1,504,600	$ 116,320	$ 1,564,110	$ 338,456	$ 21,507,655
Expense Adjustment				$ 15,143	$ 84,292	$ (49)	$ 101,872	$ 6,581	$ 120,261
Incremental Income Taxes				$ 5,715	$ 4,589	$ 407	$ 4,715	$ 1,619	$ 90,763
Total Energy Expenses				$ 1,280,222	$ 1,593,482	$ 116,676	$ 1,670,697	$ 346,656	$ 21,718,679
Energy Return				$ 26,727	$ 17,509	$ 539	$ 19,825	$ 8,822	$ 329,855
TOTAL ENERGY COSTS				$ 1,306,949	$ 1,610,991	$ 117,217	$ 1,690,522	$ 355,478	$ 22,048,534

OFFICE OF THE AT . . .NEY GENERAL
LGE Electric Cost of Service Study
Customer Charge Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary	Rate LC-TOD Primary
Net Cost Rate Base										
Distribution Services	RB	RBDSC	C02	$ 12,959,447	$ 7,622,345	$ -	$ 2,166,777	$ -	$ 2,332,643	$ -
Distribution Meters	RB	RBDMC	C03	$ 18,761,065	$ 10,799,977	$ 183,097	$ 6,020,913	$ 128,661	$ 1,000,755	$ 32,914
Customer Service & Info.	RB	RBCSI	YECust06	$ 631,288	$ 537,945	$ 9,758	$ 64,127	$ 70	$ 4,135	$ 16
Sales Expense	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Customer Charge Rate Base		RBT		$ 32,351,800	$ 18,960,267	$ 192,855	$ 8,271,817	$ 128,731	$ 3,337,733	$ 32,929
Rate of Return				6.32%	4.54%	-4.92%	11.01%	8.09%	8.72%	8.72%
Customer Charge Return				$ 2,045,848	$ 860,728	$ (9,487)	$ 910,494	$ 10,408	$ 291,081	$ 2,213
Operation and Maintenance Expenses										
Distribution Services	TOM	OMDSC	C02	$ 305,321	$ 179,580	$ -	$ 51,520	$ -	$ 54,961	$ -
Distribution Meters	TOM	OMDMC	C03	$ 7,876,550	$ 4,534,207	$ 76,871	$ 2,527,790	$ 54,017	$ 420,152	$ 13,818
Customer Service & Info.	TOM	OMCSI	C06	$ 5,075,799	$ 4,319,829	$ 79,852	$ 519,554	$ 567	$ 33,062	$ 131
Sales Expense	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses										
Distribution Services	TDEPR	DEDSC	C02	$ 926,877	$ 545,180	$ -	$ 156,401	$ -	$ 166,848	$ -
Distribution Meters	TDEPR	DEDMC	C03	$ 1,275,490	$ 734,247	$ 12,448	$ 409,338	$ 8,747	$ 68,037	$ 2,238
Customer Service & Info.	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses										
Distribution Services	TACRTN	ACRSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters	TACRTN	ACRMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.	TACRTN	ACRCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	TACRTN	ACRSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes										
Distribution Services	PTAX	PTDSC	C02	$ 105,075	$ 61,802	$ -	$ 17,730	$ -	$ 18,915	$ -
Distribution Meters	PTAX	PTDMC	C03	$ 144,596	$ 83,238	$ 1,411	$ 46,405	$ 992	$ 7,713	$ 254
Customer Service & Info.	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Amortization of ITC										
Distribution Services	OTAX	OTDSC	C02	$ (33,435)	$ (19,666)	$ -	$ (5,642)	$ -	$ (6,019)	$ -
Distribution Meters	OTAX	OTDMC	C03	$ (46,011)	$ (26,486)	$ (449)	$ (14,766)	$ (316)	$ (2,454)	$ (81)
Customer Service & Info.	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Expenses										
Distribution Services	OT	OTDSC	C02	$ (50,484)	$ (29,693)	$ -	$ (8,519)	$ -	$ (9,088)	$ -
Distribution Meters	OT	OTDMC	C03	$ (69,472)	$ (39,992)	$ (678)	$ (22,295)	$ (476)	$ (3,706)	$ (122)
Customer Service & Info.	OT	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	OT	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	$ 529,634	$ 105,996	$ (10,011)	$ 355,002	$ 3,166	$ 100,529	$ 667
Total Customer Charge Expenses Before Adjustment				$ 16,040,139	$ 10,448,223	$ 159,444	$ 4,032,617	$ 66,717	$ 848,970	$ 16,905
Expense Adjustment				$ 198,065	$ 114,531	$ 4,573	$ 79,079	$ 415	$ 11,049	$ 113
Incremental Income Taxes				$ 504,106	$ 282,919	$ 2,334	$ 156,612	$ 2,418	$ 57,499	$ 470
Total Customer Charge Expenses				$ 16,742,331	$ 10,845,673	$ 166,351	$ 4,268,209	$ 69,550	$ 917,519	$ 17,489
Customer Charge Return				$ 2,045,848	$ 860,728	$ (9,487)	$ 910,494	$ 10,408	$ 291,081	$ 2,213
TOTAL CUSTOMER CHARGE COSTS				$ 18,788,178	$ 11,706,401	$ 156,864	$ 5,178,703	$ 79,959	$ 1,208,600	$ 19,702

OFFICE OF THE AT[illegible]Y GENERAL
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Customer Charge Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary	Rate LP-TOD Secondary	Street Lighting Rate PSL
Net Cost Rate Base										
Distribution Services	RB	RBDSC	C02	$ 44,762	$ -	$ 724,252	$ -	$ -	$ 26,748	$ -
Distribution Meters	RB	RBDMC	C03	$ 19,342	$ 128,372	$ 156,117	$ 96,087	$ 131,429	$ 5,866	$ -
Customer Service & Info.	RB	RBCSI	YECust06	$ 83	$ 65	$ 562	$ 10	$ 71	$ 21	$ 6,987
Sales Expense	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Customer Charge Rate Base		RBT		$ 64,187	$ 128,437	$ 880,931	$ 96,097	$ 131,501	$ 32,635	$ 6,987
Rate of Return				7.35%	7.85%	9.45%	5.03%	4.33%	8.09%	4.41%
Customer Charge Return				$ 4,720	$ 10,083	$ 83,220	$ 4,829	$ 5,696	$ 2,640	$ 308
Operation and Maintenance Expenses										
Distribution Services	TOM	OMDSC	C02	$ 1,055	$ -	$ 17,063	$ -	$ -	$ 630	$ -
Distribution Meters	TOM	OMDMC	C03	$ 8,120	$ 53,895	$ 65,544	$ 40,341	$ 55,179	$ 2,463	$ -
Customer Service & Info.	TOM	OMCSI	C06	$ 645	$ 528	$ 4,515	$ 78	$ 573	$ 161	$ 56,386
Sales Expense	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses										
Distribution Services	TDEPR	DEDSC	C02	$ 3,201	$ -	$ 51,799	$ -	$ -	$ 1,913	$ -
Distribution Meters	TDEPR	DEDMC	C03	$ 1,315	$ 8,728	$ 10,614	$ 6,533	$ 8,935	$ 399	$ -
Customer Service & Info.	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses										
Distribution Services	TACRTN	ACRSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters	TACRTN	ACRMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.	TACRTN	ACRCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	TACRTN	ACRSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes										
Distribution Services	PTAX	PTDSC	C02	$ 383	$ -	$ 5,872	$ -	$ -	$ 217	$ -
Distribution Meters	PTAX	PTDMC	C03	$ 149	$ 989	$ 1,203	$ 741	$ 1,013	$ 45	$ -
Customer Service & Info.	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Amortization of ITC										
Distribution Services	OTAX	OTDSC	C02	$ (115)	$ -	$ (1,869)	$ -	$ -	$ (69)	$ -
Distribution Meters	OTAX	OTDMC	C03	$ (47)	$ (315)	$ (383)	$ (236)	$ (322)	$ (14)	$ -
Customer Service & Info.	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Expenses										
Distribution Services	OT	OTDSC	C02	$ (174)	$ -	$ (2,821)	$ -	$ -	$ (104)	$ -
Distribution Meters	OT	OTDMC	C03	$ (72)	$ (475)	$ (578)	$ (356)	$ (487)	$ (22)	$ -
Customer Service & Info.	OT	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	OT	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	$ 1,684	$ 2,247	$ 28,881	$ 1,213	$ 884	$ 651	$ 53
Total Customer Charge Expenses Before Adjustment				$ 16,124	$ 65,597	$ 179,840	$ 48,314	$ 65,775	$ 6,470	$ 56,439
Expense Adjustment				$ 445	$ 574	$ 2,748	$ (15)	$ 245	$ 78	$ 3,162
Incremental Income Taxes				$ 773	$ 3,218	$ 17,079	$ 1,059	$ 1,653	$ 585	$ 81
Total Customer Charge Expenses				$ 17,342	$ 69,389	$ 199,667	$ 49,357	$ 67,673	$ 7,112	$ 59,682
Customer Charge Return				$ 4,720	$ 10,083	$ 83,220	$ 4,829	$ 5,696	$ 2,640	$ 308
TOTAL CUSTOMER CHARGE COSTS				$ 22,063	$ 79,473	$ 282,887	$ 54,187	$ 73,368	$ 9,752	$ 59,990

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Description	Ref	Name	Allocation Vector	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base							
Distribution Services	RB	RBDSC	C02	$ 3,784	$ -	$ 17,936	$ -
Distribution Meters	RB	RBDMC	C03	$ 3,669	$ -	$ 25,624	$ 28,240
Customer Service & Info.	RB	RBCSI	YECust06	$ 22	$ 7,254	$ 154	$ 10
Sales Expense	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -
Total Customer Charge Rate Base		RBT		$ 7,475	$ 7,254	$ 43,714	$ 28,250
Rate of Return				1.75%	4.81%	9.96%	5.83%
Customer Charge Return				$ 131	$ 349	$ 4,356	$ 1,646
Operation and Maintenance Expenses							
Distribution Services	TOM	OMDSC	C02	$ 89	$ -	$ 423	$ -
Distribution Meters	TOM	OMDMC	C03	$ 1,540	$ -	$ 10,758	$ 11,856
Customer Service & Info.	TOM	OMCSI	C06	$ 177	$ 58,412	$ 1,231	$ 77
Sales Expense	TOM	OMSEC	C06	$ -	$ -	$ -	$ -
Depreciation Expenses							
Distribution Services	TDEPR	DEDSC	C02	$ 271	$ -	$ 1,283	$ -
Distribution Meters	TDEPR	DEDMC	C03	$ 249	$ -	$ 1,742	$ 1,920
Customer Service & Info.	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -
Sales Expense	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -
Accretion Expenses							
Distribution Services	TACRTN	ACRSC	C02	$ -	$ -	$ -	$ -
Distribution Meters	TACRTN	ACRMC	C03	$ -	$ -	$ -	$ -
Customer Service & Info.	TACRTN	ACRCSI	C06	$ -	$ -	$ -	$ -
Sales Expense	TACRTN	ACRSEC	C06	$ -	$ -	$ -	$ -
Property and Other Taxes							
Distribution Services	PTAX	PTDSC	C02	$ 31	$ -	$ 145	$ -
Distribution Meters	PTAX	PTDMC	C03	$ 28	$ -	$ 197	$ 218
Customer Service & Info.	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -
Sales Expense	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -
Amortization of ITC							
Distribution Services	OTAX	OTDSC	C02	$ (10)	$ -	$ (48)	$ -
Distribution Meters	OTAX	OTDMC	C03	$ (9)	$ -	$ (63)	$ (69)
Customer Service & Info.	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -
Sales Expense	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -
Other Expenses							
Distribution Services	OT	OTDSC	C02	$ (15)	$ -	$ (70)	$ -
Distribution Meters	OT	OTDMC	C03	$ (14)	$ -	$ (95)	$ (105)
Customer Service & Info.	OT	OTCSI	C06	$ -	$ -	$ -	$ -
Sales Expense	OT	OTSEC	C06	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	$ (77)	$ 74	$ 1,621	$ 368
Total Customer Charge Expenses Before Adjustment				$ 2,262	$ 58,486	$ 17,127	$ 14,265
Expense Adjustment				$ (1)	$ 3,809	$ 333	$ 80
Incremental Income Taxes				$ 99	$ 83	$ 799	$ 453
Total Customer Charge Expenses				$ 2,359	$ 62,378	$ 18,259	$ 14,798
Customer Charge Return				$ 131	$ 349	$ 4,356	$ 1,646
TOTAL CUSTOMER CHARGE COSTS				$ 2,490	$ 62,727	$ 22,615	$ 16,444

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Other Customer Costs

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rate Base									
Distribution Primary & Secondary Lines									
Primary Customer	RB	RBDPLC	YECust08	$ 96,988,986	$ 82,649,523	$ 1,499,183	$ 9,852,403	$ 10,735	$ 635,293
Secondary Customer	RB	RBDSLC	YECust07	$ 27,978,822	$ 23,850,956	$ 432,634	$ 2,843,201	$ -	$ 183,332
Distribution Line Transformers	RB	RBDLTC	YECust07	$ 14,237,641	$ 12,137,085	$ 220,155	$ 1,446,826	$ -	$ 93,293
Distribution Street & Customer Lighting	RB	RBDSCL	YECust04	$ 30,247,060	$ -	$ -	$ -	$ -	$ -
Total Other Customer Rate Base		RBT		$ 169,452,509	$ 118,637,565	$ 2,151,972	$ 14,142,430	$ 10,735	$ 911,918
Rate of Return				6.32%	4.54%	-4.92%	11.01%	8.09%	8.72%
Other Customer Return				$ 10,715,757	$ 5,385,718	$ (105,863)	$ 1,556,684	$ 868	$ 79,528
Operation and Maintenance Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TOM	OMDPLC	Cust08	$ 11,668,532	$ 9,930,843	$ 183,572	$ 1,194,400	$ 1,304	$ 76,051
Secondary Customer	TOM	OMDSLC	Cust07	$ 4,371,169	$ 3,721,577	$ 68,794	$ 447,601	$ -	$ 28,500
Distribution Line Transformers	TOM	OMDLTC	Cust07	$ 513,307	$ 437,026	$ 8,078	$ 52,562	$ -	$ 3,347
Distribution Street & Customer Lighting	TOM	OMDSCL	C04	$ 1,492,003	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TDEPR	DEDPLC	Cust08	$ 6,870,350	$ 5,847,211	$ 108,086	$ 703,254	$ 768	$ 44,778
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 1,972,929	$ 1,679,736	$ 31,050	$ 202,025	$ -	$ 12,864
Distribution Line Transformers	TDEPR	DEDLTC	Cust07	$ 1,016,708	$ 865,617	$ 16,001	$ 104,109	$ -	$ 6,629
Distribution Street & Customer Lighting	TDEPR	DEDSCL	C04	$ 2,156,357	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TACRTN	ACRPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRTN	ACRSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRTN	ACRLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting	TACRTN	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Distribution Primary & Secondary Lines									
Primary Customer	PTAX	PTDPLC	Cust08	$ 778,856	$ 662,868	$ 12,253	$ 79,724	$ 87	$ 5,076
Secondary Customer	PTAX	PTDSLC	Cust07	$ 223,661	$ 190,423	$ 3,520	$ 22,903	$ -	$ 1,458
Distribution Line Transformers	PTAX	PTDLTC	Cust07	$ 115,259	$ 98,131	$ 1,814	$ 11,802	$ -	$ 751
Distribution Street & Customer Lighting	PTAX	PTDSCL	C04	$ 244,455	$ -	$ -	$ -	$ -	$ -
Amortization of ITC									
Distribution Primary & Secondary Lines									
Primary Customer	OTAX	OTDPLC	Cust08	$ (247,834)	$ (210,926)	$ (3,899)	$ (25,368)	$ (28)	$ (1,615)
Secondary Customer	OTAX	OTDSLC	Cust07	$ (71,169)	$ (60,593)	$ (1,120)	$ (7,288)	$ -	$ (464)
Distribution Line Transformers	OTAX	OTDLTC	Cust07	$ (36,676)	$ (31,225)	$ (577)	$ (3,756)	$ -	$ (239)
Distribution Street & Customer Lighting	OTAX	OTDSCL	C04	$ (77,786)	$ -	$ -	$ -	$ -	$ -

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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base									
Distribution Primary & Secondary Lines									
Primary Customer	RB	RBDPLC	YECust08	$ 2,440	$ 12,686	$ 10,003	$ 86,365	$ -	$ 10,979
Secondary Customer	RB	RBDSLC	YECust07	$ -	$ 3,661	$ -	$ 24,923	$ -	$ -
Distribution Line Transformers	RB	RBDLTC	YECust07	$ -	$ 1,863	$ -	$ 12,683	$ -	$ -
Distribution Street & Customer Lighting	RB	RBDSCL	YECust04	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Customer Rate Base		RBT		$ 2,440	$ 18,210	$ 10,003	$ 123,970	$ -	$ 10,979
Rate of Return				6.72%	7.35%	7.85%	9.45%	5.03%	4.33%
Other Customer Return				$ 164	$ 1,339	$ 785	$ 11,711	$ -	$ 476
Operation and Maintenance Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TOM	OMDPLC	Cust08	$ 302	$ 1,484	$ 1,214	$ 10,379	$ -	$ 1,317
Secondary Customer	TOM	OMDSLC	Cust07	$ -	$ 556	$ -	$ 3,889	$ -	$ -
Distribution Line Transformers	TOM	OMDLTC	Cust07	$ -	$ 65	$ -	$ 457	$ -	$ -
Distribution Street & Customer Lighting	TOM	OMDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TDEPR	DEDPLC	Cust08	$ 178	$ 874	$ 715	$ 6,111	$ -	$ 775
Secondary Customer	TDEPR	DEDSLC	Cust07	$ -	$ 251	$ -	$ 1,755	$ -	$ -
Distribution Line Transformers	TDEPR	DEDLTC	Cust07	$ -	$ 129	$ -	$ 905	$ -	$ -
Distribution Street & Customer Lighting	TDEPR	DEDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TACRTN	ACRPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRTN	ACRSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRTN	ACRLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting	TACRTN	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Distribution Primary & Secondary Lines									
Primary Customer	PTAX	PTDPLC	Cust08	$ 20	$ 99	$ 81	$ 693	$ -	$ 88
Secondary Customer	PTAX	PTDSLC	Cust07	$ -	$ 28	$ -	$ 199	$ -	$ -
Distribution Line Transformers	PTAX	PTDLTC	Cust07	$ -	$ 15	$ -	$ 103	$ -	$ -
Distribution Street & Customer Lighting	PTAX	PTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Amortization of ITC									
Distribution Primary & Secondary Lines									
Primary Customer	OTAX	OTDPLC	Cust08	$ (6)	$ (32)	$ (26)	$ (220)	$ -	$ (28)
Secondary Customer	OTAX	OTDSLC	Cust07	$ -	$ (9)	$ -	$ (63)	$ -	$ -
Distribution Line Transformers	OTAX	OTDLTC	Cust07	$ -	$ (5)	$ -	$ (33)	$ -	$ -
Distribution Street & Customer Lighting	OTAX	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -

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12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base									
Distribution Primary & Secondary Lines									
Primary Customer	RB	RBDPLC	YECust08	$ 3,172	$ 1,073,486	$ 3,361	$ 1,114,473	$ 23,665	$ 1,220
Secondary Customer	RB	RBDSLC	YECust07	$ 915	$ 309,786	$ 970	$ 321,614	$ 6,829	$ -
Distribution Line Transformers	RB	RBDLTC	YECust07	$ 466	$ 157,641	$ 494	$ 163,660	$ 3,475	$ -
Distribution Street & Customer Lighting	RB	RBDSCL	YECust04	$ -	$ 12,677,460	$ -	$ 17,569,600	$ -	$ -
Total Other Customer Rate Base		RBT		$ 4,553	$ 14,218,373	$ 4,825	$ 19,169,348	$ 33,969	$ 1,220
Rate of Return				8.09%	4.41%	1.75%	4.81%	9.96%	5.83%
Other Customer Return				$ 368	$ 627,667	$ 84	$ 922,342	$ 3,385	$ 71
Operation and Maintenance Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TOM	OMDPLC	Cust08	$ 371	$ 129,627	$ 408	$ 134,283	$ 2,830	$ 147
Secondary Customer	TOM	OMDSLC	Cust07	$ 139	$ 48,577	$ 153	$ 50,323	$ 1,061	$ -
Distribution Line Transformers	TOM	OMDLTC	Cust07	$ 16	$ 5,704	$ 18	$ 5,909	$ 125	$ -
Distribution Street & Customer Lighting	TOM	OMDSCL	C04	$ -	$ 625,344	$ -	$ 866,659	$ -	$ -
Depreciation Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TDEPR	DEDPLC	Cust08	$ 218	$ 76,323	$ 240	$ 79,065	$ 1,667	$ 87
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 63	$ 21,925	$ 69	$ 22,713	$ 479	$ -
Distribution Line Transformers	TDEPR	DEDLTC	Cust07	$ 32	$ 11,299	$ 36	$ 11,705	$ 247	$ -
Distribution Street & Customer Lighting	TDEPR	DEDSCL	C04	$ -	$ 903,794	$ -	$ 1,252,562	$ -	$ -
Accretion Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TACRTN	ACRPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRTN	ACRSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRTN	ACRLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting	TACRTN	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Distribution Primary & Secondary Lines									
Primary Customer	PTAX	PTDPLC	Cust08	$ 25	$ 8,652	$ 27	$ 8,963	$ 189	$ 10
Secondary Customer	PTAX	PTDSLC	Cust07	$ 7	$ 2,486	$ 8	$ 2,575	$ 54	$ -
Distribution Line Transformers	PTAX	PTDLTC	Cust07	$ 4	$ 1,281	$ 4	$ 1,327	$ 28	$ -
Distribution Street & Customer Lighting	PTAX	PTDSCL	C04	$ -	$ 102,459	$ -	$ 141,997	$ -	$ -
Amortization of ITC									
Distribution Primary & Secondary Lines									
Primary Customer	OTAX	OTDPLC	Cust08	$ (8)	$ (2,753)	$ (9)	$ (2,852)	$ (60)	$ (3)
Secondary Customer	OTAX	OTDSLC	Cust07	$ (2)	$ (791)	$ (2)	$ (819)	$ (17)	$ -
Distribution Line Transformers	OTAX	OTDLTC	Cust07	$ (1)	$ (408)	$ (1)	$ (422)	$ (9)	$ -
Distribution Street & Customer Lighting	OTAX	OTDSCL	C04	$ -	$ (32,603)	$ -	$ (45,184)	$ -	$ -

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Description	Ref	Name	Allocation Vector		Total System		Residential Rate R		Water Heating Rate WH		General Service Rate GS		Rate LC Primary		Rate LC Secondary
Other Expenses															
Distribution Primary & Secondary Lines															
Primary Customer	OT	OTDPLC	Cust08	$	(374,208)	$	(318,481)	$	(5,887)	$	(38,304)	$	(42)	$	(2,439)
Secondary Customer	OT	OTDSLC	Cust07	$	(107,460)	$	(91,490)	$	(1,691)	$	(11,004)	$	-	$	(701)
Distribution Line Transformers	OT	OTDLTC	Cust07	$	(55,377)	$	(47,148)	$	(872)	$	(5,671)	$	-	$	(361)
Distribution Street & Customer Lighting	OT	OTDSCL	C04	$	(117,451)	$	-	$	-	$	-	$	-	$	-
State and Federal Income Taxes			TXINCPF	$	2,775,167	$	683,234	$	(111,710)	$	606,952	$	266	$	27,466
Total Other Customer Expenses Before Adjustment				$	33,110,795	$	23,336,802	$	307,412	$	3,333,943	$	2,356	$	201,102
Expense Adjustment				$	408,897	$	255,813	$	8,818	$	65,380	$	15	$	2,617
Incremental Income Taxes				$	2,840,412	$	1,770,274	$	26,046	$	267,762	$	202	$	15,710
Total Other Customer Expenses				$	36,160,104	$	25,362,890	$	342,275	$	3,667,085	$	2,572	$	219,428
Other Customer Return				$	10,715,757	$	5,385,718	$	(105,863)	$	1,556,684	$	868	$	79,528
TOTAL OTHER CUSTOMER COSTS				$	46,875,861	$	30,748,608	$	236,413	$	5,223,768	$	3,440	$	298,956

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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Other Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	OT	OTDPLC	Cust08	$ (10)	$ (48)	$ (39)	$ (333)	$ -	$ (42)
Secondary Customer	OT	OTDSLC	Cust07	$ -	$ (14)	$ -	$ (96)	$ -	$ -
Distribution Line Transformers	OT	OTDLTC	Cust07	$ -	$ (7)	$ -	$ (49)	$ -	$ -
Distribution Street & Customer Lighting	OT	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	$ 49	$ 478	$ 175	$ 4,064	$ -	$ 74
Total Other Customer Expenses Before Adjustment				$ 534	$ 3,865	$ 2,119	$ 27,760	$ -	$ 2,183
Expense Adjustment				$ 4	$ 107	$ 19	$ 424	$ -	$ 8
Incremental Income Taxes				$ 35	$ 219	$ 251	$ 2,403	$ -	$ 138
Total Other Customer Expenses				$ 572	$ 4,191	$ 2,389	$ 30,588	$ -	$ 2,330
Other Customer Return				$ 164	$ 1,339	$ 785	$ 11,711	$ -	$ 476
TOTAL OTHER CUSTOMER COSTS				$ 736	$ 5,531	$ 3,174	$ 42,299	$ -	$ 2,805

OFFICE OF THE AT . ..EY GENERAL
LGE Electric Cost of Service Study
Other Customer Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Other Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	OT	OTDPLC	Cust08	$ (12)	$ (4,157)	$ (13)	$ (4,306)	$ (91)	$ (5)
Secondary Customer	OT	OTDSLC	Cust07	$ (3)	$ (1,194)	$ (4)	$ (1,237)	$ (26)	$ -
Distribution Line Transformers	OT	OTDLTC	Cust07	$ (2)	$ (615)	$ (2)	$ (638)	$ (13)	$ -
Distribution Street & Customer Lighting	OT	OTDSCL	C04	$ -	$ (49,227)	$ -	$ (68,223)	$ -	$ -
State and Federal Income Taxes			TXINCPF	$ 119	$ 107,338	$ (50)	$ 194,290	$ 1,260	$ 16
Total Other Customer Expenses Before Adjustment				$ 966	$ 1,953,062	$ 881	$ 2,648,689	$ 7,722	$ 252
Expense Adjustment				$ 12	$ 109,417	$ (0)	$ 172,512	$ 150	$ 1
Incremental Income Taxes				$ 79	$ 164,509	$ 64	$ 219,366	$ 621	$ 20
Total Other Customer Expenses				$ 1,056	$ 2,226,987	$ 945	$ 3,040,567	$ 8,494	$ 273
Other Customer Return				$ 368	$ 627,667	$ 84	$ 922,342	$ 3,385	$ 71
TOTAL OTHER CUSTOMER COSTS				$ 1,424	$ 2,854,654	$ 1,029	$ 3,962,909	$ 11,878	$ 344

OFFICE OF THE A\ . .EY GENERAL
LGE Electric Cost of Service Study
Mixed Customer Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rate Base									
Customer Accounts Expense	RB	RBCAE	YECust05	$ 1,894,161	$ 1,515,667	$ -	$ 198,746	$ 1,969	$ 116,503
Total Mixed Customer Rate Base		RBT		$ 1,894,161	$ 1,515,667	$ -	$ 198,746	$ 1,969	$ 116,503
Rate of Return				6.32%	4.54%	-4.92%	11.01%	8.09%	8.72%
Mixed Customer Return				$ 119,782	$ 68,806	$ -	$ 21,876	$ 159	$ 10,160
Operation and Maintenance Expenses									
Customer Accounts Expense	TOM	OMCAE	YECust05	$ 15,229,786	$ 12,177,661	$ -	$ 1,611,092	$ 15,995	$ 932,573
Depreciation Expenses									
Customer Accounts Expense	TDEPR	DECAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Customer Accounts Expense	TACRTN	ACRCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Customer Accounts Expense	PTAX	PTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Amortization of ITC									
Customer Accounts Expense	OTAX	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Other Expenses									
Customer Accounts Expense	OT	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	$ 31,021	$ 8,473	$ -	$ 8,530	$ 49	$ 3,509
Total Mixed Customer Expenses Before Adjustment				$ 15,260,807	$ 12,186,134	$ -	$ 1,619,621	$ 16,044	$ 936,081
Expense Adjustment				$ 188,461	$ 133,582	$ -	$ 31,761	$ 100	$ 12,183
Incremental Income Taxes				$ 29,515	$ 22,616	$ -	$ 3,763	$ 37	$ 2,007
Total Mixed Customer Expenses				$ 15,478,783	$ 12,342,332	$ -	$ 1,655,146	$ 16,181	$ 950,272
Mixed Customer Return				$ 119,782	$ 68,806	$ -	$ 21,876	$ 159	$ 10,160
TOTAL MIXED CUSTOMER COSTS				$ 15,598,565	$ 12,411,138	$ -	$ 1,677,022	$ 16,340	$ 960,432

OFFICE OF THE ATTORNEY GENERAL
LGE Electric Cost of Service Study
Mixed Customer Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base									
Customer Accounts Expense	RB	RBCAE	YECust05	$ 895	$ 4,653	$ 1,834	$ 15,838	$ 537	$ 4,027
Total Mixed Customer Rate Base		RBT		$ 895	$ 4,653	$ 1,834	$ 15,838	$ 537	$ 4,027
Rate of Return				6.72%	7.35%	7.85%	9.45%	5.03%	4.33%
Mixed Customer Return				$ 60	$ 342	$ 144	$ 1,496	$ 27	$ 174
Operation and Maintenance Expenses									
Customer Accounts Expense	TOM	OMCAE	YECust05	$ 7,410	$ 36,388	$ 14,881	$ 127,269	$ 4,398	$ 32,292
Depreciation Expenses									
Customer Accounts Expense	TDEPR	DECAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Customer Accounts Expense	TACRTN	ACRCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Customer Accounts Expense	PTAX	PTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Amortization of ITC									
Customer Accounts Expense	OTAX	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Other Expenses									
Customer Accounts Expense	OT	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	$ 18	$ 122	$ 32	$ 519	$ 7	$ 27
Total Mixed Customer Expenses Before Adjustment				$ 7,428	$ 36,510	$ 14,913	$ 127,788	$ 4,405	$ 32,319
Expense Adjustment				$ 50	$ 1,007	$ 130	$ 1,953	$ (1)	$ 120
Incremental Income Taxes				$ 13	$ 58	$ 46	$ 307	$ 6	$ 51
Total Mixed Customer Expenses				$ 7,491	$ 37,574	$ 15,089	$ 130,048	$ 4,409	$ 32,490
Mixed Customer Return				$ 60	$ 342	$ 144	$ 1,496	$ 27	$ 174
TOTAL MIXED CUSTOMER COSTS				$ 7,551	$ 37,916	$ 15,233	$ 131,544	$ 4,436	$ 32,664

OFFICE OF THE AT . .EY GENERAL
LGE Electric Cost of Service Study
Mixed Customer Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base									
Customer Accounts Expense	RB	RBCAE	YECust05	$ 1,163	$ 15,355	$ 62	$ 15,941	$ 434	$ 537
Total Mixed Customer Rate Base		RBT		$ 1,163	$ 15,355	$ 62	$ 15,941	$ 434	$ 537
Rate of Return				8.09%	4.41%	1.75%	4.81%	9.96%	5.83%
Mixed Customer Return				$ 94	$ 678	$ 1	$ 767	$ 43	$ 31
Operation and Maintenance Expenses									
Customer Accounts Expense	TOM	OMCAE	YECust05	$ 9,097	$ 123,984	$ 500	$ 128,438	$ 3,471	$ 4,338
Depreciation Expenses									
Customer Accounts Expense	TDEPR	DECAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Customer Accounts Expense	TACRTN	ACRCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Property and Other Taxes									
Customer Accounts Expense	PTAX	PTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Amortization of ITC									
Customer Accounts Expense	OTAX	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Other Expenses									
Customer Accounts Expense	OT	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	$ 30	$ 116	$ (1)	$ 162	$ 16	$ 7
Total Mixed Customer Expenses Before Adjustment				$ 9,127	$ 124,100	$ 499	$ 128,600	$ 3,487	$ 4,345
Expense Adjustment				$ 110	$ 6,952	$ (0)	$ 8,376	$ 68	$ 24
Incremental Income Taxes				$ 20	$ 178	$ 1	$ 182	$ 8	$ 9
Total Mixed Customer Expenses				$ 9,257	$ 131,230	$ 500	$ 137,158	$ 3,563	$ 4,378
Mixed Customer Return				$ 94	$ 678	$ 1	$ 767	$ 43	$ 31
TOTAL MIXED CUSTOMER COSTS				$ 9,351	$ 131,908	$ 501	$ 137,925	$ 3,606	$ 4,409

Exhibit DHBK – 11

Electric Cost of Service Study

Summary of Cost Categories

OFFICE OF ATTO... GENERAL
LGE Electric Cost of Service Study
Cost Summary

12 Months Ended
September 30, 2003

Description	Ref	Allocati Name	Allocati Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary	Rate LC-TOD Primary
TOTAL OFF PEAK DEMAND COSTS			$	165,666,638 $	48,958,951 $	65,229 $	25,415,143 $	2,443,165 $	34,526,870 $	3,784,018
TOTAL WINTER PEAK DEMAND COSTS			$	82,942,989 $	35,177,363 $	47,456 $	9,029,654 $	761,344 $	15,862,753 $	1,349,583
TOTAL SUMMER PEAK DEMAND COSTS			$	51,814,645 $	19,945,712 $	10,550 $	10,201,982 $	697,581 $	10,934,669 $	1,019,105
TOTAL NON-TIME-DIFFERENTIATED DEMAND COSTS			$	45,184,289 $	20,156,296 $	81,138 $	9,186,698 $	403,594 $	7,591,830 $	606,735
TOTAL ENERGY COSTS			$	347,431,202 $	115,604,648 $	510,970 $	41,556,596 $	4,606,461 $	83,087,690 $	7,729,972
TOTAL CUSTOMER CHARGE COSTS			$	16,788,178 $	11,706,401 $	156,864 $	5,178,703 $	79,959 $	1,206,600 $	19,702
TOTAL OTHER CUSTOMER COSTS			$	46,875,861 $	30,748,608 $	236,413 $	5,223,768 $	3,440 $	298,956 $	736
TOTAL MIXED CUSTOMER COSTS			$	15,598,565 $	12,411,138 $	- $	1,677,022 $	16,340 $	960,432 $	7,551
TOTAL COSTS FROM COST ANALYSIS			$	774,302,366 $	294,709,118 $	1,108,620 $	107,471,566 $	9,011,883 $	134,473,801 $	14,517,402
Total Pro-forma Operating Expenses			$	668,355,810 $	261,742,645 $	1,368,368 $	85,954,419 $	7,666,048 $	112,127,183 $	12,622,405
Net Operating Income -- Pro-Forma			$	105,946,556 $	32,966,473 $	(259,748) $	21,517,148 $	1,345,835 $	22,346,617 $	1,894,997
TOTAL COSTS FROM ALLOCATED PROFORMA			$	774,302,366 $	294,709,118 $	1,108,620 $	107,471,566 $	9,011,883 $	134,473,801 $	14,517,402
REVENUES TO BE COLLECTED THROUGH BASE RATES				$	248,729,702 $	931,033 $	94,115,195 $	7,472,593 $	111,925,450 $	11,923,221
ADJUSTMENT FACTOR FOR OTHER REVENUES					0.843984	0.839812	0.875722	0.829193	0.832322	0.821305
OFF PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$	41,320,558 $	54,780 $	22,256,595 $	2,025,856 $	28,739,124 $	3,107,835
WINTER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$	29,689,123 $	39,854 $	7,907,465 $	631,301 $	13,202,912 $	1,108,420
SUMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$	16,833,856 $	8,860 $	8,934,098 $	578,429 $	9,101,161 $	836,996
NON-TIME DIFF DEMAND COSTS TO BE COLLECTED IN BASE RATES				$	17,011,586 $	68,141 $	8,046,743 $	334,658 $	6,318,644 $	498,315
ENERGY COSTS TO BE COLLECTED IN BASE RATES				$	97,568,443 $	429,119 $	36,392,016 $	3,819,646 $	52,509,248 $	6,348,868
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES				$	9,880,012 $	131,736 $	4,535,103 $	66,301 $	1,005,944 $	16,181
OTHER CUSTOMER COSTS TO BE COLLECTED IN BASE RATES				$	25,951,325 $	198,542 $	4,574,568 $	2,852 $	248,628 $	604
MIXED CUSTOMER COSTS TO BE COLLECTED IN BASE RATES				$	10,474,799 $	- $	1,468,605 $	13,549 $	799,388 $	8,202
TOTAL COSTS TO BE COLLECTED IN BASE RATES				$	248,729,702 $	931,033 $	94,115,195 $	7,472,593 $	111,925,450 $	11,923,221
COSTS VARYING WITH OFF PEAK DEMAND				$	41,320,558 $	54,780 $	22,256,595 $	2,025,856 $	28,739,124 $	3,107,835
COSTS VARYING WITH WINTER DEMAND				$	29,689,123 $	39,854 $	7,907,465 $	631,301 $	13,202,912 $	1,108,420
COSTS VARYING WITH SUMMER DEMAND				$	16,833,856 $	8,860 $	8,934,098 $	578,429 $	9,101,161 $	836,996
COSTS VARYING WITH NON-TIME DIFFERENTIATED DEMAND				$	17,011,586 $	68,141 $	8,046,743 $	334,658 $	6,318,644 $	498,315
COSTS VARYING WITH ENERGY				$	126,752,718 $	627,661 $	41,419,857 $	3,826,681 $	53,004,799 $	6,351,187
COSTS VARYING WITH NUMBER OF CUSTOMERS				$	17,121,861 $	131,736 $	5,550,437 $	75,669 $	1,556,608 $	20,469

OFFICE OF ATT\ GENERAL
LGE Electric Cost of Service Study
Cost Summary

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocati Vector	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary	Rate LP-TOD Secondary	Street Lighting Rate PSL
TOTAL OFF PEAK DEMAND COSTS				$ 4,816,921	$ 1,740,996	$ 9,692,075	$ 4,729,952	$ 19,497,402	$ 691,596	$ 667,468
TOTAL WINTER PEAK DEMAND COSTS				$ 2,521,215	$ 546,416	$ 3,186,381	$ 637,134	$ 7,673,214	$ 250,583	$ 541,683
TOTAL SUMMER PEAK DEMAND COSTS				$ 1,376,504	$ 497,383	$ 2,583,377	$ 289,225	$ 3,083,171	$ 203,606	$ 5,426
TOTAL NON-TIME-DIFFERENTIATED DEMAND COSTS				$ 955,429	$ 311,288	$ 1,972,579	$ -	$ 2,586,463	$ 216,601	$ 165,724
TOTAL ENERGY COSTS				$ 9,544,926	$ 3,323,295	$ 17,056,827	$ 10,761,295	$ 46,620,507	$ 1,306,949	$ 1,610,991
TOTAL CUSTOMER CHARGE COSTS				$ 22,063	$ 79,473	$ 282,887	$ 54,187	$ 73,368	$ 9,752	$ 59,990
TOTAL OTHER CUSTOMER COSTS				$ 5,531	$ 3,174	$ 42,299	$ -	$ 2,805	$ 1,424	$ 2,854,654
TOTAL MIXED CUSTOMER COSTS				$ 37,916	$ 15,233	$ 131,544	$ 4,436	$ 32,664	$ 9,351	$ 131,908
TOTAL COSTS FROM COST ANALYSIS				$ 19,280,505	$ 6,519,240	$ 34,927,970	$ 16,476,229	$ 79,569,595	$ 2,691,863	$ 6,037,844
Total Pro-forma Operating Expenses				$ 16,481,452	$ 5,567,536	$ 29,029,699	$ 14,710,490	$ 72,245,691	$ 2,272,155	$ 5,125,966
Net Operating Income – Pro-Forma				$ 2,799,053	$ 951,703	$ 5,898,271	$ 1,765,739	$ 7,323,904	$ 419,708	$ 911,877
TOTAL COSTS FROM ALLOCATED PROFORMA				$ 19,280,505	$ 6,519,240	$ 34,927,970	$ 16,476,229	$ 79,569,595	$ 2,691,863	$ 6,037,844
REVENUES TO BE COLLECTED THROUGH BASE RATES				$ 15,428,772	$ 5,409,539	$ 29,227,177	$ 12,766,615	$ 63,368,703	$ 2,256,791	$ 5,548,056
ADJUSTMENT FACTOR FOR OTHER REVENUES				0.800227	0.829781	0.836784	0.774851	0.796393	0.838375	0.918880
OFF PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ 3,854,628	$ 1,444,844	$ 8,110,176	$ 3,665,006	$ 15,527,603	$ 579,817	$ 613,323
WINTER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ 2,017,543	$ 455,066	$ 2,666,313	$ 493,684	$ 6,110,897	$ 210,083	$ 497,741
SUMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ 1,101,515	$ 412,702	$ 2,144,994	$ 224,106	$ 2,455,417	$ 170,698	$ 4,986
NON-TIME DIFF DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ 764,559	$ 258,301	$ 1,650,624	$ -	$ 2,059,842	$ 183,270	$ 152,280
ENERGY COSTS TO BE COLLECTED IN BASE RATES				$ 7,638,104	$ 2,757,606	$ 14,272,868	$ 8,338,395	$ 37,128,265	$ 1,095,713	$ 1,480,308
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES				$ 17,655	$ 65,945	$ 236,715	$ 41,986	$ 58,430	$ 8,176	$ 55,124
OTHER CUSTOMER COSTS TO BE COLLECTED IN BASE RATES				$ 4,426	$ 2,634	$ 35,395	$ -	$ 2,234	$ 1,194	$ 2,623,086
MIXED CUSTOMER COSTS TO BE COLLECTED IN BASE RATES				$ 30,341	$ 12,640	$ 110,074	$ 3,437	$ 26,013	$ 7,840	$ 121,208
TOTAL COSTS TO BE COLLECTED IN BASE RATES				$ 15,428,772	$ 5,409,539	$ 29,227,177	$ 12,766,615	$ 63,368,703	$ 2,256,791	$ 5,548,056
COSTS VARYING WITH OFF PEAK DEMAND				$ 3,854,628	$ 1,444,844	$ 8,110,176	$ 3,665,006	$ 15,527,603	$ 579,817	$ 613,323
COSTS VARYING WITH WINTER DEMAND				$ 2,017,543	$ 455,066	$ 2,666,313	$ 493,684	$ 6,110,897	$ 210,083	$ 497,741
COSTS VARYING WITH SUMMER DEMAND				$ 1,101,515	$ 412,702	$ 2,144,994	$ 224,106	$ 2,455,417	$ 170,698	$ 4,986
COSTS VARYING WITH NON-TIME DIFFERENTIATED DEMAND				$ 764,559	$ 258,301	$ 1,650,624	$ -	$ 2,059,842	$ 183,270	$ 152,280
COSTS VARYING WITH ENERGY				$ 7,851,894	$ 2,764,141	$ 14,342,254	$ 8,339,456	$ 37,138,528	$ 1,099,327	$ 4,140,803
COSTS VARYING WITH NUMBER OF CUSTOMERS				$ 38,632	$ 74,684	$ 312,816	$ 44,363	$ 76,415	$ 13,596	$ 138,922

OFFICE OF ATTO... GENERAL
LGE Electric Cost of Service Study
Cost Summary

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocati Vector	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
TOTAL OFF PEAK DEMAND COSTS				$ 39,779	$ 718,442	$ 206,943	$ 10,217,741
TOTAL WINTER PEAK DEMAND COSTS				$ 33,676	$ 581,421	$ 81,092	$ 3,292,684
TOTAL SUMMER PEAK DEMAND COSTS				$ 406	$ 5,680	$ 32,057	$ 2,162,252
TOTAL NON-TIME-DIFFERENTIATED DEMAND COSTS				$ 11,811	$ 180,624	$ 24,386	$ 1,139,104
TOTAL ENERGY COSTS				$ 117,217	$ 1,690,522	$ 355,476	$ 22,048,534
TOTAL CUSTOMER CHARGE COSTS				$ 2,490	$ 62,727	$ 22,615	$ 16,444
TOTAL OTHER CUSTOMER COSTS				$ 1,029	$ 3,962,909	$ 11,876	$ 344
TOTAL MIXED CUSTOMER COSTS				$ 501	$ 137,925	$ 3,606	$ 4,409
TOTAL COSTS FROM COST ANALYSIS				$ 206,909	$ 7,340,251	$ 738,055	$ 38,881,512
Total Pro-forma Operating Expenses				$ 197,711	$ 6,095,847	$ 611,912	$ 34,395,637
Net Operating Income – Pro-Forma				$ 9,199	$ 1,244,403	$ 126,143	$ 4,485,875
TOTAL COSTS FROM ALLOCATED PROFORMA				$ 206,909	$ 7,340,251	$ 738,055	$ 38,881,512
REVENUES TO BE COLLECTED THROUGH BASE RATES				$ 164,683	$ 6,827,606	$ 615,694	$ 31,718,650
ADJUSTMENT FACTOR FOR OTHER REVENUES				0.795918	0.930160	0.834212	0.815777
OFF PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ 31,661	$ 668,266	$ 172,634	$ 8,335,400
WINTER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ 26,803	$ 540,814	$ 67,648	$ 2,686,097
SUMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ 323	$ 5,283	$ 26,742	$ 1,763,916
NON-TIME DIFF DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ 9,401	$ 168,010	$ 20,343	$ 929,255
ENERGY COSTS TO BE COLLECTED IN BASE RATES				$ 93,295	$ 1,572,456	$ 296,544	$ 17,966,691
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES				$ 1,982	$ 58,346	$ 18,866	$ 13,414
OTHER CUSTOMER COSTS TO BE COLLECTED IN BASE RATES				$ 819	$ 3,686,136	$ 9,909	$ 281
MIXED CUSTOMER COSTS TO BE COLLECTED IN BASE RATES				$ 399	$ 128,292	$ 3,008	$ 3,597
TOTAL COSTS TO BE COLLECTED IN BASE RATES				$ 164,683	$ 6,827,606	$ 615,694	$ 31,718,650
COSTS VARYING WITH OFF PEAK DEMAND				$ 31,661	$ 668,266	$ 172,634	$ 8,335,400
COSTS VARYING WITH WINTER DEMAND				$ 26,803	$ 540,814	$ 67,648	$ 2,686,097
COSTS VARYING WITH SUMMER DEMAND				$ 323	$ 5,283	$ 26,742	$ 1,763,916
COSTS VARYING WITH NON-TIME DIFFERENTIATED DEMAND				$ 9,401	$ 168,010	$ 20,343	$ 929,255
COSTS VARYING WITH ENERGY				$ 94,237	$ 5,298,191	$ 307,381	$ 17,988,082
COSTS VARYING WITH NUMBER OF CUSTOMERS				$ 2,258	$ 147,042	$ 20,946	$ 15,901

Exhibit DHBK – 12

Electric Cost of Service Study

Customer Charge Calculations

OFFICE OF ATTORNEY GENERAL
LGE Electric Cost of Service Study
Customer Charge Calculation

12 Months Ended
September 30, 2003

Description	Residential Rate R	General Service Rate GS - Single Ph	General Service Rate GS - Three Ph	Rate LC Primary	Rate LC Secondary	Rate LC-TOD Primary
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES	$ 17,121,861	$ 5,550,437	$ 5,550,437	$ 75,669	$ 1,558,608	$ 20,469
Customers (Monthly Bills)	4,042,669	329,431	156,788	531	30,959	123
CUSTOMER CHARGE BASED ON COSTS IN BASE RATES	$4.24	$11.42	$11.42	$142.50	$50.34	$166.41
CURRENT CUSTOMER CHARGE	$3.13	$3.92	$7.84	$17.24	$17.24	$19.27
CUSTOMER CHARGE PROPOSED BY LG&E	$9.00	$18.00	$22.00	$65.00	$65.00	$90.00
Percent Increase	188%	359%	181%	277%	277%	367%
Percent Increase Justified Base on Cost in Base Rates	35%	191%	46%	727%	192%	764%
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL	$4.24	$7.84	$11.42	$34.48	$34.48	$38.54
Percent Increase	35%	100%	46%	100%	100%	100%

OFFICE OF ATTC .Y GENERAL
LGE Electric Cost of Service Study
Customer Charge Calculation

12 Months Ended
September 30, 2003

Description	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary	Rate LP-TOD Secondary
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES	$ 38,632	$ 74,684	$ 312,816	$ 44,363	$ 76,415	$ 13,596
Customers (Monthly Bills)	604	494	4,225	73	536	151
CUSTOMER CHARGE BASED ON COSTS IN BASE RATES	$63.96	$151.18	$74.04	$607.71	$142.56	$90.04
CURRENT CUSTOMER CHARGE	$19.27	$42.64	$42.64	$44.64	$44.64	$44.64
CUSTOMER CHARGE PROPOSED BY LG&E	$90.00	$90.00	$90.00	$120.00	$120.00	$120.00
Percent Increase	367%	111%	111%	169%	169%	169%
Percent Increase Justified Base on Cost in Base Rates	232%	255%	74%	1261%	219%	102%
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL	$38.54	$85.28	$85.28	$89.28	$89.28	$89.28
Percent Increase	100%	100%	100%	100%	100%	100%

Exhibit DHBK – 13

Electric Cost of Service Study

Rate Design

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants		Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
RESIDENTIAL RATE R											
Customer Charges	4,037,207		$ 3.31	$ 13,363,155	$ 9.00	$ 36,334,863			$ 17,121,861	$ 4.24	$ 17,098,728
Energy Charges		*kWh's*					$ 29,669,123	$ 16,633,856	$ 185,084,863		
First 600 kWh - Summer Season		704,635,241	$ 0.05993	42,228,790	$ 0.06327	44,582,272				$ 0.06016	$ 42,390,856
Over 600 kWh - Summer Season		876,768,392	$ 0.06159	54,000,185	$ 0.06327	55,473,136		$ 0.01064	$ 0.04817	$ 0.06016	$ 52,746,386
First 600 kWh - Winter Season		1,287,568,538	$ 0.05526	71,151,037	$ 0.04953	63,773,270				$ 0.06016	$ 77,460,123
Over 600 kWh - Winter Season		973,572,745	$ 0.04261	41,483,935	$ 0.04953	48,221,058	$ 0.01313			$ 0.06016	$ 58,570,136
Total Energy				208,863,927		212,049,736					$ 231,167,502
Total Rate R @ base rates		3,842,544,916		$ 222,227,083		$ 248,384,599			0		$ 248,266,230
RESIDENTIAL PREPAID METERING RPP											
Facilities Charges	5,462		$ 2.00	$ 10,924	$ 2.00	$ 10,924				$ 2.00	$ 10,924
Customer Charges	5,462		$ 3.31	18,079	$ 9.00	49,158				$ 4.24	$ 23,133
Energy Charges		*kWh's* 5,164,866	$ 0.05537	285,979	$ 0.05516	285,022				$ 0.06016	$ 310,718
Total Prepaid Metering RPP @ base rates				$ 314,982		$ 345,104					$ 344,775
Subtotal @ base rates before application of correction factor				$ 222,542,064		$ 248,729,702					$ 248,611,005
Correction Factor -			1.002361		1.002361						
Subtotal @ base rates after application of correction factor		3,847,709,782		$ 222,017,870		$ 248,143,823					
Fuel Adjustment Clause - proforma for rollin				(1,499,234)		(1,499,234)					
Merger Surcredit				(6,469,016)		(6,469,016)					
Value Delivery Surcredit				(1,484,358)		(1,484,358)					
VDT Amortization & Surcredit Adjustment				17,356		17,356					
Adjustment to Reflect Year-End Customers		21,505,743		1,232,279		1,383,736					
TOTAL RESIDENTIAL RATES R & RPP				$ 213,814,897		$ 240,092,307					
PROPOSED INCREASE						$ 26,277,410					
Percentage Increase						12.29%					

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants		Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
WATER HEATING RATE WH											
Residential Water Heating											
Customer Charges	73,228		$ 0.94	$ 68,834	$ -	$ -					
Energy Charges		*kWh's*									
Summer Season		4,808,217	$ 0.04029	193,723	$ 0.06327	304,216				$ 0.06016	$ 289,262
Winter Season		12,388,791	$ 0.04029	499,144	$ 0.04953	613,617				$ 0.06016	$ 745,310
		17,197,008									
Total Residential Water Heating @ base rates		17,197,008		$ 761,702		$ 917,833					$ 1,034,572
Commercial Water Heating											
Customer Charges	1,501		$ 0.94	$ 1,411	$ -	$ -					
Energy Charges		*kWh's*									
Summer Season		67,741	$ 0.04029	2,729	$ 0.06816	4,617				$ 0.07228	$ 4,896
Winter Season		141,564	$ 0.04029	5,704	$ 0.06063	8,583				$ 0.06414	$ 9,080
		209,305									
Total Commercial Water Heating @ base rates		209,305		$ 9,844		$ 13,200					$ 13,976
Subtotal @ base rates before application of correction factor				$ 771,546		$ 931,033					$ 1,048,548
Correction Factor -			1.003426		1.003426						
Subtotal @ base rates after application of correction factor		17,406,313		$ 768,911		$ 927,654					
Fuel Adjustment Clause - proforma for rollin				(10,373)		(10,373)					
Merger Surcredit				(21,169)		(21,169)					
Value Delivery Surcredit				(4,846)		(4,846)					
VDT Amortization & Surcredit Adjustment				57		57					
Adjustment to Reflect Year-End Customers		(229,190)		(9,993)		(12,161)					
TOTAL WATER HEATING RATE WH				$ 722,586		$ 879,361					
PROPOSED INCREASE						$ 156,774					
Percentage Increase						21.70%					
							Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants		Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
GENERAL SERVICE RATE GS											
Customer Charges - Single Phase	329,431		$ 3.92	$ 1,291,370	$ 18.00	$ 5,929,758			$ 5,550,437	$ 7.84	$ 2,582,739
Customer Charges - Three Phase	156,788		$ 7.84	1,229,218	$ 22.00	3,449,336				$ 11.42	$ 1,789,815
											$ 4,372,554
Energy Charges		*kWh's*					$ 7,907,465	$ 8,934,096	$ 72,935,210		
Summer Season		505,580,412	$ 0.06691	33,828,385	$ 0.06816	34,460,361		$ 0.01767	$ 0.05461	$ 0.07228	$ 36,543,352
Winter Season		799,975,176	$ 0.05938	47,502,526	$ 0.06063	48,502,495	$ 0.00953		$ 0.05461	$ 0.06414	$ 51,310,408
Total Energy				81,330,911		82,962,856					$ 87,853,760
Primary Service Discounts				(26,662)		(29,362)					(29,362)
Total Rate GS @ base rates		1,305,555,588		$ 83,824,837		$ 92,312,588					$ 92,196,952
SPACE HEATING RIDER TO RATE GS											
Customer Charges	9,221		$ 2.27	$ 20,932	$ -	$ -					
Energy Charges		*kWh's*									
Summer Season			$ -	-	$ 0.06816	-					
Winter Season		29,731,262	$ 0.04263	1,267,444	$ 0.06063	1,802,606				$ 0.06414	$ 1,906,963
Total Space Heating Rider @ base rates		29,731,262		$ 1,288,375		$ 1,802,606					
Subtotal @ base rates before application of correction factor				$ 85,113,212		$ 94,116,195					$ 94,103,915
Correction Factor -			0.999589		0.999589						
Subtotal @ base rates after application of correction factor		1,335,286,850		$ 85,148,186		$ 94,153,867					
Fuel Adjustment Clause - proforma for rollin				(621,080)		(621,080)					
Merger Surcredit				(2,417,927)		(2,417,927)					
Value Delivery Surcredit				(551,407)		(551,407)					
VDT Amortization & Surcredit Adjustment				6,447		6,447					
Adjustment to Reflect Year-End Customers		(4,415,970)		(279,631)		(310,397)					
TOTAL GENERAL SERVICE RATE GS & SH RIDER				$ 81,284,688		$ 90,259,504					
PROPOSED INCREASE						$ 8,974,815					
Percentage Increase						11.04%					
							Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants	Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
LARGE COMMERCIAL RATE LC - PRIMARY VOLTAGE										
Customer Charges	531	$ 17.24	$ 9,154	$ 65.00	$ 34,515			$ 75,689	$ 34.48	$ 18,309
Demand Charges	*kW-Months*					$ 631,301	$ 678,429	$ 2,360,514		
Summer Season	127,056	$ 8.22	1,044,400	$ 12.59	1,599,635		$ 4.55255	$ 6.90233	$ 10.55	$ 1,340,441
Winter Season	214,932	$ 5.49	1,179,977	$ 9.86	2,119,230	$ 2.93721		$ 6.90233	$ 9.70	$ 2,084,840
	341,988									$ 3,425,281
	kWh's									
Energy Charges	154,967,220	$ 0.02886	4,472,354	$ 0.02400	3,719,213			$ 3,864,040	$ 0.02600	$ 4,029,148
Subtotal @ base rates before application of correction factor			$ 6,705,885		$ 7,472,593					$ 7,472,738
Correction Factor -		0.999428		0.999428						
Subtotal @ base rates after application of correction factor			$ 6,709,722		$ 7,476,868					
Fuel Adjustment Clause - proforma for rollin			(72,627)		(72,627)					
Merger Surcredit			(190,189)		(190,189)					
Value Delivery Surcredit			(43,162)		(43,162)					
VDT Amortization & Surcredit Adjustment			505		505					
Adjustment to Reflect Year-End Customers			-		-					
TOTAL LARGE COMMERCIAL RATE LC PRIMARY			$ 6,404,249		$ 7,171,395					
PROPOSED INCREASE					$ 767,148					
Percentage Increase					11.98%					

	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants		Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
LARGE COMMERCIAL RATE LC - SECONDARY VOLTAGE											
Customer Charges	30,959		$ 17.24	$ 533,733	$ 65.00	$ 2,012,335			$ 1,558,608	$ 34.48	$ 1,067,466
Demand Charges		*kW-Months*					$ 13,202,912	$ 9,101,161	$ 35,057,969		
Summer Season		1,823,049	$ 10.05	18,321,642	$ 13.69	24,957,541		$ 4.99227	$ 6.92117	$ 11.90	$ 21,694,283
Winter Season		3,242,275	$ 7.07	22,922,884	$ 10.96	35,535,334	$ 4.07211		$ 6.92117	$ 10.99	$ 35,632,602
		5,065,324									$ 57,326,885
		kWh's									
Energy Charges		2,059,176,673	$ 0.02886	59,427,839	$ 0.02400	49,420,240			$ 53,495,941	$ 0.02600	$ 53,538,593
Subtotal @ base rates before application of correction factor				$ 101,206,099		$ 111,925,450					$ 111,932,945
Correction Factor -			0.999428		0.999428						
Subtotal @ base rates after application of correction factor				$ 101,263,996		$ 111,989,479					
Fuel Adjustment Clause - proforma for rollin				(1,002,645)		(1,002,645)					
Merger Surcredit				(2,866,140)		(2,866,140)					
Value Delivery Surcredit				(651,470)		(651,470)					
VDT Amortization & Surcredit Adjustment				7,617		7,617					
Adjustment to Reflect Year-End Customers		19,155,120		932,854		1,036,275					
TOTAL LARGE COMMERCIAL RATE LC SECONDARY				$ 97,684,212		$ 108,513,117					
PROPOSED INCREASE						$ 10,828,904					
Percentage Increase						11.09%					
Total Large Commercial Rate LC				$ 104,088,461		$ 115,684,512					
PROPOSED INCREASE						$ 11,596,050					
Percentage Increase						11.14%					

	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants	Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
LARGE COMMERCIAL RATE LCTOD - PRIMARY VOLTAGE										
Customer Charges	123	$ 19.27	$ 2,370	$ 90.00	$ 11,070			$ 20,469	$ 38.54	$ 4,740
	kW-Months					$ 1,108,420	$ 836,996	$ 3,606,150		
Basic Demand Charges	520,367	$ 1.93	1,004,308	$ 2.12	1,103,178			$ 6.93001	$ 5.19	$ 2,700,705
Peak Demand Charges	*kW-Months*									
Summer Peak	194,877	$ 6.46	1,258,905	$ 10.47	2,040,362		$ 4.29500		$ 4.68	$ 912,024
Winter Peak	322,248	$ 3.45	1,111,756	$ 7.74	2,494,200	$ 3.43965			$ 4.68	$ 1,508,121
	517,125									$ 5,120,850
	kWh's									
Energy Charges	261,433,800	$ 0.02890	7,555,437	$ 0.02400	6,274,411			$ 6,366,915	$ 0.02600	$ 6,797,279
Subtotal @ base rates before application of correction factor			$ 10,932,776		$ 11,923,221					$ 11,922,869
Correction Factor -		1.002249		1.002249						
Subtotal @ base rates after application of correction factor			$ 10,908,242		$ 11,896,464					
Fuel Adjustment Clause - proforma for rollin			(125,869)		(125,869)					
Merger Surcredit			(308,135)		(308,135)					
Value Delivery Surcredit			(69,688)		(69,688)					
VDT Amortization & Surcredit Adjustment			815		815					
Adjustment to Reflect Year-End Customers			-		-					
TOTAL LARGE COMMERCIAL RATE LCTOD PRIMARY			$ 10,408,364		$ 11,393,586					
PROPOSED INCREASE					$ 985,222					
Percentage Increase					9.50%					

	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants		Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
LARGE COMMERCIAL RATE LCTOD - SECONDARY VOLTAGE											
Customer Charges	604		$ 19.27	$ 11,639	$ 90.00	$ 54,360			$ 38,632	$ 38.54	$ 23,278
		kW-Months					$ 2,017,543	$ 1,101,615	$ 4,619,186		
Basic Demand Charges		671,385	$ 3.58	2,403,558	$ 3.22	2,161,860			$ 6.88009	$ 6.33	$ 4,249,867
Peak Demand Charges		*kW-Months*									
Summer Peak		232,987	$ 6.46	1,505,096	$ 10.47	2,439,374		$ 4.72780		$ 4.68	$ 1,090,379
Winter Peak		433,763	$ 3.45	1,496,482	$ 7.74	3,357,326	$ 4.65126			$ 4.68	$ 2,030,011
		666,750									$ 7,370,257
		kWh's									
Energy Charges		308,993,871	$ 0.02890	8,929,923	$ 0.02400	7,415,863			$ 7,667,248	$ 0.02600	$ 8,033,841
Subtotal @ base rates before application of correction factor				$ 14,346,699		$ 15,428,772					$ 15,427,376
Correction Factor -			1.002249		1.002249						
Subtotal @ base rates after application of correction factor				$ 14,314,603		$ 15,394,148					
Fuel Adjustment Clause - proforma for rollin				(153,023)		(153,023)					
Merger Surcredit				(403,395)		(403,395)					
Value Delivery Surcredit				(91,549)		(91,549)					
VDT Amortization & Surcredit Adjustment				1,070		1,070					
Adjustment to Reflect Year-End Customers		12,359,754		566,077		810,796					
TOTAL LARGE COMMERCIAL RATE LCTOD SECONDARY				$ 14,233,683		$ 15,358,046					
PROPOSED INCREASE						$ 1,124,365					
Percentage Increase						7.90%					
TOTAL LARGE COMMERCIAL RATE LCTOD				$ 24,639,047		$ 26,751,634					
PROPOSED INCREASE						$ 2,112,587					
Percentage Increase						8.57%					
TOTAL LARGE COMMERCIAL (LC and LC-TOD)				$ 126,727,509		$ 142,436,146					
PROPOSED INCREASE						$ 13,708,637					
Percentage Increase						10.65%					

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants		Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
INDUSTRIAL POWER RATE LP - TRANSMISSION VOLTAGE											
Customer Charges	-		$ -	$ -	$ 90.00	$ -					
Demand Charges	*kW-Months*										
Summer Season	-		$ 7.39	-	$ 12.01	-					
Winter Season	-		$ 4.67	-	$ 9.49	-					
	-										
	kWh's										
Energy Charges	-		$ 0.02480	-	$ 0.02000	-					
Power Factor Provision	*kW-Months*										
Summer Season	-		$ 7.39	-	$ 12.01	-					
Winter Season	-		$ 4.67	-	$ 9.49	-					
	-										
Subtotal @ base rates before application of correction factor				$ -		$ -					
Correction Factor -			-		-						
Subtotal @ base rates after application of correction factor				$ -		$ -					
Fuel Adjustment Clause - proforma for rollin				-		-					
Merger Surcredit				-		-					
Value Delivery Surcredit				-		-					
VDT Amortization & Surcredit Adjustment				-		-					
Adjustment to Reflect Year-End Customers				-		-					
TOTAL INDUSTRIAL POWER RATE LP PRIMARY				$ -		$ -					
PROPOSED INCREASE						$ -					
Percentage Increase											

Note: Currently no customers are served under this rate

	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants	Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
INDUSTRIAL POWER RATE LP - PRIMARY VOLTAGE										
Customer Charges	494	$ 42.64	$ 21,064	$ 90.00	$ 44,460			$ 74,684	$ 85.28	$ 42,128
Demand Charges	*kW-Months*					$ 455,066	$ 412,702	$ 1,702,946		
Summer Season	95,177	$ 8.55	813,763	$ 13.17	1,253,481		$ 4.33615	$ 6.15996	$ 10.50	$ 999,359
Winter Season	181,277	$ 6.01	1,089,475	$ 10.63	1,926,975	$ 2.51034		$ 6.15996	$ 8.35	$ 1,513,663
	276,454									$ 2,513,021
	kWh's									
Energy Charges	111,622,714	$ 0.02480	2,768,243	$ 0.02000	2,232,454			$ 2,844,527	$ 0.02600	$ 2,902,191
Power Factor Provision	*kW-Months*									
Summer Season	(806)	$ 8.55	(6,891)	$ 13.17	(10,615)					(10,615)
Winter Season	(3,501)	$ 6.01	(21,041)	$ 10.63	(37,216)					(37,216)
	(4,307)									
Subtotal @ base rates before application of correction factor			$ 4,664,613		$ 5,409,539					$ 5,409,510
Correction Factor -		0.999681		0.999681						
Subtotal @ base rates after application of correction factor			$ 4,666,103		$ 5,411,266					
Fuel Adjustment Clause - proforma for rollin			(58,865)		(58,865)					
Merger Surcredit			(130,757)		(130,757)					
Value Delivery Surcredit			(29,824)		(29,824)					
VDT Amortization & Surcredit Adjustment			349		349					
Adjustment to Reflect Year-End Customers			-		-					
TOTAL INDUSTRIAL POWER RATE LP PRIMARY			$ 4,447,206		$ 5,192,370					
PROPOSED INCREASE					$ 745,164					
Percentage Increase					16.76%					

	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants	Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
INDUSTRIAL POWER RATE LP - SECONDARY VOLTAGE										
Customer Charges	4,225	$ 42.64	$ 180,154	$ 90.00	$ 380,250			$ 312,616	$ 85.28	$ 360,306
						$ 2,666,313	$ 2,144,994	$ 9,760,800		
Demand Charges	*kW-Months*						$ 4.32588	$ 6.85806	$ 11.20	$ 5,553,542
Summer Season	495,852	$ 10.41	5,161,619	$ 14.27	7,075,808					
Winter Season	927,407	$ 7.90	7,326,815	$ 11.73	10,878,484	$ 2.67502		$ 6.85806	$ 9.81	$ 9,097,863
	1,423,259									$ 14,651,405
	kWh's									
Energy Charges	553,836,275	$ 0.02480	13,735,140	$ 0.02000	11,076,726			$ 14,478,852	$ 0.02600	$ 14,399,743
Power Factor Provision	*kW-Months*									
Summer Season	(4,681)	$ 10.41	(47,668)	$ 14.27	(65,371)					(65,371)
Winter Season	(10,121)	$ 7.90	(79,956)	$ 11.73	(118,719)					(118,719)
	(14,702)									
Subtotal @ base rates before application of correction factor			$ 26,275,984		$ 29,227,177					$ 29,227,366
Correction Factor -		0.999681		0.999681						
Subtotal @ base rates after application of correction factor			$ 26,264,374		$ 29,236,509					
Fuel Adjustment Clause - proforma for rollin			(277,626)		(277,626)					
Merger Surcredit			(738,856)		(738,856)					
Value Delivery Surcredit			(167,175)		(167,175)					
VDT Amortization & Surcredit Adjustment			1,955		1,955					
Adjustment to Reflect Year-End Customers	3,146,798		147,900		165,294					
TOTAL INDUSTRIAL POWER RATE LP SECONDARY			$ 25,250,571		$ 28,220,101					
PROPOSED INCREASE					$ 2,969,530					
Percentage Increase					11.76%					

	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants		Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
INDUSTRIAL POWER RATE LPTOD - TRANSMISSION VOLTAGE											
Customer Charges	73		$ 44.62	$ 3,257	$ 120.00	$ 8,760			$ 44,363	$ 89.28	$ 6,517
		kW-Months					$ 493,664	$ 224,106	$ 3,665,006		
Basic Demand Charges		696,788	$ 2.05	1,428,415	$ 2.33	1,623,518			$ 5.26986	$ 4.84	$ 3,372,454
Peak Demand Charges		*kW-Months*						$ 0.95440		$ 2.17	$ 509,544
Summer Peak		234,813	$ 5.36	1,258,598	$ 9.65	2,265,945				$ 2.17	$ 987,085
Winter Peak		454,878	$ 2.84	1,291,854	$ 7.11	3,234,183	$ 1.08531				$ 4,869,083
		689,691									
		kWh's									
Energy Charges		378,359,726	$ 0.02480	9,333,721	$ 0.02000	7,527,195			$ 10,270,285	$ 0.02600	$ 9,785,353
Power Factor Provision		*kW-Months*									(58,620)
Basic Demand		(25,159)	$ 2.05	(51,576)	$ 2.33	(58,620)					(74,903)
Summer Peak		(7,762)	$ 5.36	(41,604)	$ 9.65	(74,903)					(122,399)
Winter Peak		(17,215)	$ 2.84	(48,891)	$ 7.11	(122,399)					
		kW-Months									
Interruptible Service Rider		411,322	$ (3.30)	(1,357,363)	$ (3.98)	(1,637,062)					(1,637,062)
Subtotal @ base rates before application of correction factor				$ 11,816,412		$ 12,766,615					$ 12,767,970
Correction Factor -			1.000343		1.000343						
Subtotal @ base rates after application of correction factor				$ 11,812,356		$ 12,762,233					
Fuel Adjustment Clause - proforma for rollin				(213,291)		(213,291)					
Merger Surcredit				(326,889)		(326,889)					
Value Delivery Surcredit				(74,173)		(74,173)					
VDT Amortization & Surcredit Adjustment				867		867					
Adjustment to Reflect Year-End Customers		-		-		-					
TOTAL INDUSTRIAL POWER RATE LPTOD TRANSMISSION				$ 11,196,870		$ 12,146,747					
PROPOSED INCREASE						$ 949,877					
Percentage Increase						8.48%					
TOTAL INDUSTRIAL POWER RATE LPTOD TRANSMISSION (without Interruptible Credit)				$ 12,654,232		$ 13,783,808					
PROPOSED INCREASE (without Interruptible Credit)						$ 1,229,576					
Percentage Increase						9.79%					

							Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants		Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
INDUSTRIAL POWER RATE LPTOD - PRIMARY VOLTAGE											
Customer Charges	540		$ 44.62	$ 24,095	$ 120.00	$ 64,800			$ 78,415	$ 89.26	$ 48,211
							$ 6,110,897	$ 2,455,417	$ 17,587,448		
Basic Demand Charges	kW-Months 2,863,564		$ 3.20	9,483,405	$ 3.52	10,431,745			$ 5.93456	$ 5.93	$ 17,573,935
Peak Demand Charges	kW-Months							$ 2.46411		$ 2.17	$ 2,162,344
Summer Peak	996,472		$ 5.36	5,341,090	$ 9.65	9,615,955				$ 2.17	$ 4,237,630
Winter Peak	1,952,825		$ 2.84	5,546,023	$ 7.11	13,884,586	$ 3.12926				$ 23,973,909
	2,949,297										
Energy Charges	kWh's 1,597,360,760		$ 0.02480	39,614,547	$ 0.02000	31,947,215			$ 39,742,329	$ 0.02600	$ 41,531,380
Power Factor Provision	kW-Months										
Basic Demand	(103,903)		$ 3.20	(332,489)	$ 3.52	(365,737)					(365,737)
Summer Peak	(41,348)		$ 5.36	(221,623)	$ 9.65	(399,004)					(399,004)
Winter Peak	(58,231)		$ 2.84	(165,376)	$ 7.11	(414,023)					(414,023)
Interruptible Service Rider	kW-Months 344,897		$ (3.30)	(1,138,160)	$ (4.05)	(1,396,833)					(1,396,833)
Subtotal @ base rates before application of correction factor				$ 58,151,611		$ 63,368,703					$ 63,376,907
Correction Factor -			1.000342		1.000342						
Subtotal @ base rates after application of correction factor				$ 58,131,626		$ 63,347,034					
Fuel Adjustment Clause - proforma for rollin				(664,770)		(664,770)					
Merger Surcredit				(1,626,347)		(1,626,347)					
Value Delivery Surcredit				(366,371)		(366,371)					
VDT Amortization & Surcredit Adjustment				4,284		4,284					
Adjustment to Reflect Year-End Customers				-		-					
TOTAL INDUSTRIAL POWER RATE LPTOD PRIMARY				$ 55,278,422		$ 60,493,830					
PROPOSED INCREASE						$ 5,215,408					
Percentage Increase						9.43%					
TOTAL INDUSTRIAL POWER RATE LPTOD PRIMARY (without Interruptible Credit)				$ 56,416,582		$ 61,690,663					
PROPOSED INCREASE (without Interruptible Credit)						$ 5,474,081					
Percentage Increase						9.70%					

	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates

OFFICE OF THE ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE DESIGN

	Billing Determinants	Present Rates	Calculated Revenue at Present Rates	LG&E Proposed Rates	Calculated Revenue at Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
INDUSTRIAL POWER RATE LPTOD - SECONDARY VOLTAGE										
Customer Charges	151	$ 44.62	$ 6,738	$ 120.00	$ 18,120			$ 13,596	$ 89.28	$ 13,481
						$ 210,083	$ 170,698	$ 763,087		
Basic Demand Charges	kW-Months 114,966	$ 5.11	587,476	$ 4.62	531,143			$ 6.63750	$ 7.89	$ 907,082
Peak Demand Charges	kW-Months									
Summer Peak	31,727	$ 5.36	170,057	$ 9.65	306,166		$ 5.38021		$ 2.17	$ 68,848
Winter Peak	80,068	$ 2.84	227,393	$ 7.11	569,283	$ 2.62380			$ 2.17	$ 173,748
	111,795									$ 1,149,677
Energy Charges	kWh's 42,810,915	$ 0.02480	1,061,711	$ 0.02000	856,218			$ 1,123,581	$ 0.02600	$ 1,113,084
Power Factor Provision	kW-Months									
Basic Demand	(1,951)	$ 5.11	(9,970)	$ 4.62	(9,014)					(9,014)
Summer Peak	(533)	$ 5.36	(2,857)	$ 9.65	(5,143)					(5,143)
Winter Peak	(1,404)	$ 2.84	(3,987)	$ 7.11	(9,982)					(9,982)
Subtotal @ base rates before application of correction factor			$ 2,036,561		$ 2,256,791					$ 2,257,246
Correction Factor -		1.000343		1.000343						
Subtotal @ base rates after application of correction factor			$ 2,036,862		$ 2,256,016					
Fuel Adjustment Clause - proforma for rollin			(21,506)		(21,506)					
Merger Surcredit			(56,520)		(56,520)					
Value Delivery Surcredit			(12,486)		(12,486)					
VDT Amortization & Surcredit Adjustment			146		146					
Adjustment to Reflect Year-End Customers			-		-					
TOTAL INDUSTRIAL POWER RATE LPTOD SECONDARY			$ 1,945,496		$ 2,165,650					
PROPOSED INCREASE					$ 220,155					
Percentage Increase					11.32%					
TOTAL INDUSTRIAL POWER RATE LESS INTERRUPTIBLE CREDIT			$ 100,614,087		$ 111,252,592					
PROPOSED INCREASE					$ 10,638,505					
Percentage Increase					10.57%					

Exhibit DHBK – 14

Electric Cost of Service Study

Summary of Proposed Rates

OFFICE OF ATTORNEY GENERAL
CALCULATION OF PROPOSED ELECTRIC RATE INCREASE

ATTORNEY GENERAL PROPOSED RATE DESIGN

BASE ON LG&E PROPOSED RATE INCREASES

Rate Class	Customer Charge $ / month	Summer Energy Rate $ / kWh	Winter Energy Rate $ / kWh	Basic Demand $ / KW-mo.	Summer Demand $ / KW-mo.	Winter Demand $ / KW-mo.
Residential	$ 4.24	$ 0.06019	$ 0.06019			
GS - 1 Phase	$ 7.84	$ 0.07228	$ 0.06415			
GS - 3 Phase	$ 11.42	$ 0.07228	$ 0.06415			
LC - Primary	$ 34.48	$ 0.02600	$ 0.02600		$ 10.55	$ 9.70
LC - Secondary	$ 34.48	$ 0.02600	$ 0.02600		$ 11.90	$ 10.99
LC-TOD - Primary	$ 38.54	$ 0.02600	$ 0.02600	$ 5.19	$ 4.68	$ 4.68
LC-TOD - Secondary	$ 38.54	$ 0.02600	$ 0.02600	$ 6.33	$ 4.68	$ 4.68
LP - Primary	$ 85.28	$ 0.02600	$ 0.02600		$ 10.50	$ 8.35
LP - Secondary	$ 85.28	$ 0.02600	$ 0.02600		$ 11.20	$ 9.81
LP-TOD - Transmission	$ 89.28	$ 0.02600	$ 0.02600	$ 4.84	$ 2.17	$ 2.17
LP-TOD - Primary	$ 89.28	$ 0.02600	$ 0.02600	$ 5.93	$ 2.17	$ 2.17
LP-TOD - Secondary	$ 89.28	$ 0.02600	$ 0.02600	$ 7.89	$ 2.17	$ 2.17

LG&E PROPOSED RATE DESIGN

Rate Class	Customer Charge $ / month	Summer Energy Rate $ / kWh	Winter Energy Rate $ / kWh	Basic Demand $ / KW-mo.	Summer Demand $ / KW-mo.	Winter Demand $ / KW-mo.
Residential	$ 9.00	$ 0.06327	$ 0.04953			
GS - 1 Phase	$ 18.00	$ 0.06816	$ 0.06063			
GS - 3 Phase	$ 22.00	$ 0.06816	$ 0.06063			
LC - Primary	$ 65.00	$ 0.02400	$ 0.02400		$ 12.59	$ 9.86
LC - Secondary	$ 65.00	$ 0.02400	$ 0.02400		$ 13.69	$ 10.96
LC-TOD - Primary	$ 90.00	$ 0.02400	$ 0.02400	$ 2.12	$ 10.47	$ 7.74
LC-TOD - Secondary	$ 90.00	$ 0.02400	$ 0.02400	$ 3.22	$ 10.47	$ 7.74
LP - Primary	$ 90.00	$ 0.02000	$ 0.02000		$ 13.17	$ 10.63
LP - Secondary	$ 90.00	$ 0.02000	$ 0.02000		$ 14.27	$ 11.73
LP-TOD - Transmission	$ 120.00	$ 0.02000	$ 0.02000	$ 2.33	$ 9.65	$ 7.11
LP-TOD - Primary	$ 120.00	$ 0.02000	$ 0.02000	$ 3.52	$ 9.65	$ 7.11
LP-TOD - Secondary	$ 120.00	$ 0.02000	$ 0.02000	$ 4.62	$ 9.65	$ 7.11

Exhibit DHBK – 15

Miscellaneous Charges

LG&E Miscellaneous Charge

	Current	LG&E Proposed	AG Proposed
ELECTRIC			
Disconnect/Reconnect During Test-Year	29,343	29,343	29,343
Disconnect/Reconnect Charge	$18.50	$23.00	$18.50
Total	$542,845.50	$674,889.00	$542,845.50
Increase Disconnect/Reconnect		**$132,043.50**	**$0.00**
Electric Meter Test During Test-Year	41	41	41
Electric Meter Test Charge	$0.00	$31.40	$15.70
Total	$0.00	$1,287.40	$643.70
Increase Electric Meter Test		**$1,287.40**	**$643.70**
TOTAL ELECTRIC MISCELLANEOUS CHARGE INCREASE		**$133,330.90**	**$643.70**
GAS			
Disconnect/Reconnect During Test-Year	2,668	2,668	2,668
Disconnect/Reconnect Charge	$18.50	$23.00	$18.50
Total	$49,358.00	$61,364.00	$49,358.00
Increase Disconnect/Reconnect		**$12,006.00**	**$0.00**
Gas Meter Test During Test-Year	456	456	456
Gas Meter Test Charge	$0.00	$69.00	$34.50
Total	$0.00	$31,464.00	$15,732.00
Increase Gas Meter Test		**$31,464.00**	**$15,732.00**
Third Trip Inspections During Test-Year	621	621	621
Thried Trip Inspection Charge	$5.00	$135.00	$67.50
Total	$3,105.00	$83,835.00	$41,917.50
Increase Third Trip Inspection		**$80,730.00**	**$38,812.50**
TOTAL GAS MISCELLANEOUS CHARGE INCREASE		**$124,200.00**	**$54,544.50**